

Economics and Governance Committee

Report No. 35, 57th Parliament

Subordinate legislation tabled between
22 June 2022 and 30 August 2022

1 Aim of this report

This report summarises the Economics and Governance Committee's (committee) findings following its examination of the subordinate legislation within its portfolio areas tabled between 22 June 2022 and 30 August 2022.

It reports on any issues identified by the committee relating to the policy to be given effect by the legislation, its consistency with fundamental legislative principles (FLPs),¹ its compatibility with human rights² and its lawfulness.³

It also reports on the compliance of the explanatory notes with the *Legislative Standards Act 1992* (LSA)⁴ and on the committee's consideration of compliance with the *Human Rights Act 2019* (HRA) and the human rights certificate tabled with the subordinate legislation.⁵

2 Subordinate legislation examined

No.	Subordinate legislation	Date tabled	Disallowance date*
108	Taxation Administration Regulation 2022	30 August 2022	10 November 2022
113	Statutory Instruments Regulation 2022	30 August 2022	10 November 2022

*The disallowance date is 14 sitting days after the tabling date. (See section 50 of the *Statutory Instruments Act 1992*.) Disallowance dates are based on proposed sitting dates as advised by the Leader of the House. These dates are subject to change.

3 Committee consideration of the subordinate legislation

No significant issues were identified by the committee regarding the policy, consistency with FLPs, human rights compatibility, or lawfulness of the subordinate legislation.

The committee considered that the explanatory notes tabled with the two items of subordinate legislation comply with the requirements of part 4 of the LSA. Further, the human rights certificates tabled with the regulations provide a sufficient level of information to facilitate understanding of the regulations in relation to their compatibility with the HRA.

¹ *Legislative Standards Act 1992* (LSA) s 4.

² *Human Rights Act 2019* (HRA) s 8.

³ *Parliament of Queensland Act 2001* (POQA) s 93.

⁴ LSA, Part 4.

⁵ HRA, s 41.

4 Taxation Administration Regulation 2022

The objective of the Taxation Administration Regulation 2022 (SL No. 108) is to remake the Taxation Administration Regulation 2012, which automatically expires on 1 September 2022.

The explanatory notes state SL No. 108:

‘prescribes methods of payment, interest rates for overpayments and general refunds, the period when a payment is taken to be received by the Commissioner of State Revenue (Commissioner), provisions about waiver of tax law liability, the rate of unpaid tax interest, recognised laws and corresponding Commissioners, expenses for attendance relating to investigations and interviews, the ways of giving documents to and by the Commissioner and when a document is taken to be given to or by the Commissioner.’⁶

SL No. 108 also updates references to the *Taxation Administration Act 2001* and the list of recognised laws for cross-border investigations.⁷

5 Statutory Instruments Regulation 2022

The objective of the Statutory Instruments Regulation 2022 (SL No. 113) is to repeal and remake the Statutory Instruments Regulation 2012 (expiring regulation). SL No. 113:

- retains the definition of statutory instruments that are subordinate legislation⁸
- ensures subordinate legislation may be exempted from expiry or further exempted from expiry⁹
- omits section 3(3) of the expiring regulation as section 14H of the *Acts Interpretation Act 1954*¹⁰ has the same effect.

6 Recommendation

The committee recommends that the House notes this report.



Linus Power MP

Chair

October 2022

Economics and Governance Committee

Chair	Mr Linus Power MP, Member for Logan
Deputy Chair	Mr Ray Stevens MP, Member for Mermaid Beach
Members	Mr Michael Crandon MP, Member for Coomera
	Mrs Melissa McMahon MP, Member for Macalister
	Mr Daniel Purdie MP, Member for Ninderry
	Mr Adrian Tantari MP, Member for Hervey Bay

⁶ SL No. 108, explanatory notes, p 1.

⁷ SL No. 108, explanatory notes, p 2.

⁸ SL No. 112, s 3. SL No. 113, explanatory notes, p 1.

⁹ SL No. 112, ss 4-5. SL No. 113, explanatory notes, p 2.

¹⁰ Under section 14H a reference to a regulation includes a reference to the regulation as amended from time to time. SL No. 113, explanatory notes, p 2.