



Queensland

Revenue and Other Legislation Amendment Bill 2014



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Contents

		Page
Part 1	Preliminary	
1	Short title	14
2	Commencement	14
Part 2	Amendment of Duties Act 2001	
3	Act amended	14
4	Amendment of s 8 (Imposition of transfer duty)	14
5	Amendment of s 11 (What is the dutiable value of a dutiable transaction) 14	
6	Amendment of s 16 (When liability for transfer duty arises)	15
7	Amendment of s 18 (Need for instrument or statement)	15
8	Amendment of s 19 (Lodging instrument or statement)	15
9	Amendment of s 20 (Effect of making or lodging instrument or statement by 1 party)	16
10	Amendment of s 21 (No double duty—general)	16
11	Amendment of s 22 (No double duty—particular dutiable transactions) 16	
12	Amendment of s 30 (Aggregation of dutiable transactions)	17
13	Insertion of new ch 2, pt 8A	17
	Part 8A Concessions for farm-in agreements	
	Division 1 Some basic concepts about farm-in agreements	
	84A Who is a farmor	17
	84B What is an upfront farm-in agreement	18
	84C What is a deferred farm-in agreement	18
	84D What is a 100% transfer farm-in agreement	19
	84E What is the expenditure completion date and an ECD variation	19

Contents

	84F	What is relevant exploration or development	20
	Division 2	Transfer duty for farm-in agreements	
	84G	Farm-in agreement is an agreement for the transfer of dutiable property.	20
	84H	Exemption—particular transfers to farmor under upfront farm-in agreement	21
	84I	Exclusion of s 22(2) for particular dutiable transactions under farm-in agreement	21
	Division 3	Concessions for transfer duty for farm-in agreements	
	84J	How transfer duty is initially assessed on farm-in agreement	21
	Division 4	Lodgement and notice requirements for upfront farm-in agreements	
	84K	Lodgement requirement on expenditure of exploration amount	22
	84L	Notice requirement for farmee in particular circumstances	22
	Division 5	Reassessments	
	84M	When commissioner must reassess transfer duty . . .	24
	84N	How transfer duty is reassessed on farm-in agreements	26
	Division 6	Miscellaneous	
	84O	Application of penalty tax under Administration Act . .	27
	84P	Exclusion of arrangements to avoid the imposition of transfer duty.	28
14		Amendment of s 136 (Exemption—dealings under Land Act) . .	28
15		Amendment of s 145 (Exemption—transfer to State for public or community purpose).	28
16		Amendment of s 156A (Reassessment of duty for cancelled transfer of dutiable property)	29
17		Insertion of new ch 2, pt 15	29
	Part 15	Provisions for ELN transfers	
	Division 1	Preliminary	
	156D	Definitions for pt 15.	29
	156E	When an ELN transfer document is signed	33
	156F	When an ELN workspace is locked and unlocked . . .	33
	156G	When transfers of dutiable property are related.	33
	Division 2	Provisions about liability for transfer duty	
	Subdivision 1	Preliminary	
	156H	Effect of multiple locking events for ELN workspace .	34

156I	Liability for transfer duty not affected by particular events	34
Subdivision 2	No multiple duty—incomplete ELN transfers related to completed transfer	
156J	Application of sdiv 2	35
156K	When liability for transfer duty is imposed on incomplete ELN transfers and completed transfer	35
156L	Deemed compliance with duty obligation for incomplete ELN transfer	36
Subdivision 3	Other provisions	
156M	Exclusion of ss 21 and 22(2) and (2A) for ELN transfers etc.	37
Division 3	Payment commitments	
156N	Making of payment commitment for agreement to transfer dutiable property.	37
156O	Payment commitment does not affect liability to pay .	39
Division 4	Charge for unpaid transfer duty	
156P	Charge over transferee's interest in land for unpaid transfer duty for ELN transfer	39
156Q	Commissioner may apply to Supreme Court for order to sell	40
156R	When court must order sale of land	41
156S	Application of proceeds of sale	41
156T	Registration of transfer	42
156U	Former owner may recover proceeds of sale as debt	42
Division 5	Miscellaneous	
156V	Particular information in ELN workspace taken to be stated to commissioner	43
156W	Effect of self assessor's endorsement of ELN transfer document for incomplete ELN transfer	43
18	Amendment of s 384 (Reduction in vehicle registration duty payable)	44
19	Amendment of s 416 (Start of use requirement)	44
20	Amendment of s 445 (Notice of registration)	44
21	Amendment of s 447 (Restriction on assessment by commissioner)	44
22	Amendment of s 452 (Notice of registration)	45
23	Amendment of s 454 (Restriction on assessment by commissioner)	45
24	Amendment of s 455 (Lodging returns)	45
25	Amendment of s 455A (Lodging transaction statements)	45
26	Amendment of s 465 (Grounds for suspension or cancellation). .	47

Contents

27	Amendment of s 468 (Ending show cause process without further action)	47
28	Amendment of s 480, hdg (Offences about self assessments) . .	48
29	Insertion of new s 480A	48
	480A Offences about self assessments—endorsements of ELN transfer documents	48
30	Replacement of s 481 (Offence for person other than self assessor to endorse instrument)	49
	481 Offence for person other than self assessor to endorse instrument or ELN transfer document	49
31	Amendment of s 481A (Offence to endorse instrument incorrectly or illegibly)	50
32	Amendment of s 482 (Obligations relating to unstamped instruments)	51
33	Amendment of s 483 (Registration of instruments and transactions)	51
34	Amendment of s 487 (Receipt of instruments in evidence)	51
35	Insertion of new s 487A	52
	487A Limitation on use of ELN transfer document endorsed on basis of payment commitment	52
36	Amendment of s 488 (Commissioner may require payment of penalty)	52
37	Amendment of s 491 (When is an instrument properly stamped)	53
38	Amendment of s 496 (Lodging declaration stating facts and circumstances)	53
39	Amendment of s 499 (Reassessments of duty in particular circumstances)	53
40	Amendment of s 503 (Amounts stated in foreign currency)	54
41	Insertion of new ch 17, pt 20	54
	Part 20 Transitional provisions for Revenue and Other Legislation Amendment Act 2014	
	655 Definitions for pt 20	54
	656 Retrospective operation of s 145	55
	657 Retrospective operation of ch 2, pt 8A	55
	658 Particular matters relating to upfront farm-in agreements for retrospectivity period	55
	659 Application of Administration Act, pt 6—farm-in agreements	56
	660 Application of start of use requirement under s 416 . .	56
42	Amendment of sch 2 (When liability for transfer duty on dutiable transaction arises)	57
43	Amendment of sch 6 (Dictionary)	58

Part 3	Amendment of Financial Accountability Act 2009	
44	Act amended	60
45	Amendment of s 48 (Delegation by Treasurer of particular powers)	60
46	Amendment of s 53 (Corporation sole of The Treasurer of Queensland)	60
47	Amendment of s 78 (Head of internal audit).	61
48	Amendment of s 85 (When departments may enter into derivative transactions).	62
49	Amendment of s 86 (Requirement to report to appropriate Minister about derivative transactions).	62
50	Insertion of new s 88A	63
	88A Transfer of involvement in company to another department	63
Part 4	Amendment of First Home Owner Grant Act 2000	
51	Act amended	64
52	Amendment of s 15 (Criterion 5—Residence requirements)	64
53	Insertion of new pt 12.	64
	Part 12 Transitional provision for Revenue and Other Legislation Amendment Act 2014	
	82 Application of s 15	65
Part 5	Amendment of Payroll Tax Act 1971	
54	Act amended	65
55	Amendment of s 13B (Meaning of relevant contract)	65
56	Amendment of s 14 (Exemption from payroll tax)	66
57	Insertion of new pt 12.	66
	Part 12 Transitional provision for Revenue and Other Legislation Amendment Act 2014	
	144 Application of s 13B	67
Part 6	Amendment of Queensland Competition Authority Act 1997	
58	Act amended	67
59	Amendment of long title	67
60	Amendment of s 1 (Short title)	68
61	Replacement of pt 2 hdg (Queensland Competition Authority) . .	68
62	Amendment of s 7 (Establishment of authority)	68
63	Amendment of s 10 (Authority's functions).	68
64	Amendment of s 12 (Directions by Minister about authority's functions)	70
65	Replacement of s 13 (Public availability of directions)	70

Contents

	13	Authority may give information and advice	70
66		Amendment of s 13A (What pt 3 is about)	71
67		Insertion of new s 13F	71
	13F	Non-application to particular business activities regulated by national scheme laws	71
68		Replacement of pt 3, divs 1A and 2	72
	Division 2	Declarations of monopoly business activities	
	Subdivision 1	Making declarations	
	14	Request for declaration by Minister	72
	15	Consultation before declaration by Minister	73
	16	Declaration by Minister	73
	17	Declaration of government business activity by regulation	74
	18	Published list of monopoly business activities	75
	19	Effect on declaration of change of person carrying on activity	75
69		Replacement of pt 3, div 2A, hdg (Revocation of declarations made by the Minister)	75
70		Amendment of s 21D (Recommendation to revoke)	76
71		Amendment of s 21F (Notice of investigation)	76
72		Amendment of s 21G (Procedures for investigation)	76
73		Amendment of s 21H (Revocation)	76
74		Amendment of s 23 (Investigations about pricing practices)	77
75		Amendment of s 23A (Price monitoring investigations)	77
76		Amendment of s 24 (Directions of Minister for investigation)	77
77		Replacement of s 26 (Matters to be considered by authority for investigation)	77
	26	Matters to be considered by authority for investigation	78
78		Amendment of s 28 (Ending of authority's jurisdiction for investigation)	78
79		Amendment of s 33 (Contents of report)	78
80		Replacement of s 34 (Public availability of reports)	79
	34	Publication of reports	79
81		Amendment of s 35 (Delaying public availability of reports)	79
82		Replacement of ss 36—37A	79
	36	Minister's response to report	79
	36A	Responsible local government's response to report	80
	36B	Water entity's response to report	80

	36C	Non-government entity's response to report	81
	36D	Publication of responses	81
83		Renumbering of pt 3, div 5 (Miscellaneous)	81
84		Renumbering of s 37B (Authority may give advice about pricing practices)	82
85		Insertion of new pt 3, div 5	82
	Division 5	Pricing determinations	
	37	Definitions for div 5	82
	37A	Referral for particular business activities only if recommended in report under div 4	82
	37B	Minister may refer activity for pricing determination . .	83
	37C	Draft pricing determination	83
	37D	Pricing determination	83
	37E	Reasons	84
	37F	Pricing periods	84
	37G	Requirements of pricing determination	84
	37H	Matters to be considered by authority in making pricing determination	85
	37I	Period for which pricing determination has effect. . . .	86
	37J	Enforcement of pricing determination.	87
	37K	Pricing practices of relevant entities	87
	37L	Register of pricing determinations	87
	37M	Ending of authority's jurisdiction to determine pricing	88
	37N	Application for amendment of pricing determination .	88
	37O	Amendment in response to application	89
	37P	Amendment on authority's own initiative	89
	37Q	Investigation	90
	37R	Authority may require production of documents or information for particular purposes.	90
	37S	Information to be considered by authority in making decisions	91
	Division 6	Court orders for enforcement of pricing determinations	
	37T	Orders to enforce pricing determinations	92
	37U	Consent injunctions	93
	37V	Interim injunctions	93
	37W	Factors relevant to granting restraining injunction . . .	94
	37X	Factors relevant to granting mandatory injunction . . .	94

Contents

	37Y	Discharge or variation of injunction or order.	94
86		Replacement of ss 38 and 39.	94
	38	Principle of competitive neutrality.	95
	39	Significant business activities.	95
87		Replacement of ss 42 and 43.	96
	42	When a complaint may be made	96
88		Amendment of s 44 (Making a complaint)	97
89		Replacement of s 46 (Requirement of authority to investigate) . .	97
	46	Decision whether to investigate	97
	46A	Investigation	99
90		Amendment of s 49 (Matters to be considered by authority for investigation)	99
91		Replacement of s 52 (Authority to report to Minister).	99
	52	Authority to report to Minister and complainant	100
92		Replacement of ss 55–59	100
	55	Publication of reports	100
	56	Delaying publication of reports.	100
	57	Minister’s response to report	101
93		Replacement of pt 4, divs 5 and 6	101
	Division 5	Advice	
	60	Authority may advise government agencies.	101
94		Replacement of pt 5A (Pricing of water).	101
	Part 5A	Review of productivity matters	
	170A	Purpose of pt 5A.	102
	170B	Minister may refer review of productivity matter to authority 102	
	170C	Matters authority must have regard to in reviewing a productivity matter	103
	170D	How authority may carry out review	103
	170E	Report	103
95		Amendment of s 171 (Application of part)	104
96		Amendment of s 176 (Notice of hearings)	104
97		Amendment of s 234 (Disclosure of Cabinet information)	105
98		Amendment of s 239A (Confidential information—regulatory proposals, regulatory impact statements and exempt matter)	105
99		Replacement of s 242 (Annual reports)	105
	242	Annual reports	105

	242A	Directions to be available on authority's website	106
100		Omission of s 244 (Tabling reports)	106
101		Amendment of s 245 (Regulation-making power)	106
102		Insertion of new pt 11, hdg.	107
103		Renumbering of pt 12 (Transitional and savings provisions for Motor Accident Insurance and Other Legislation Amendment Act 2010)	107
104		Amendment of s 248 (Definition for pt 12)	107
105		Amendment of s 250 (Saving of declarations of particular services)	107
106		Renumbering of pt 14 (Transitional provision for Revenue and Other Legislation Amendment Act 2011)	107
107		Omission of pt 15 (Declaratory provision for Fairer Water Prices for SEQ Amendment Act 2011)	108
108		Renumbering of pt 16 (Transitional provision for Treasury and Trade and Other Legislation Amendment Act 2013)	108
109		Insertion of new pt 11, div 4	108
	Division 4	Transitional and declaratory provisions for Revenue and Other Legislation Amendment Act 2014	
	255	Definitions.	108
	256	Continuation of authority	108
	257	References to Act or authority	109
	258	Matters for consideration in investigations under pt 3, div 3 109	
	259	Reporting results of investigations under pt 3, div 4. .	109
	260	Matters for consideration in investigations under pt 4, div 3 110	
	261	Reporting results of investigations under pt 4, div 3. .	110
	262	Declaration about water entities.	111
110		Amendment of sch 2 (Dictionary)	111
Part 7		Amendment of Taxation Administration Act 2001	
111		Act amended	115
112		Amendment of pt 4, div 2, hdg (Refunds of tax and other amounts)	115
113		Amendment of s 38 (Applying amounts to current and future tax liabilities).	115
114		Amendment of s 39 (General provision about refunds)	116
115		Amendment of s 40 (When payments are received)	117
116		Insertion of new s 61A	118
	61A	Interest on particular overpayments following commissioner's decision.	118

Contents

117	Amendment of s 140 (Liability of executive officer—particular offences committed by corporation)	118
118	Insertion of new pt 20.	118
	Part 20 Transitional provision for Revenue and Other Legislation Amendment Act 2014	
	177 Application of s 61A	119
119	Amendment of sch 2 (Dictionary).	119
Part 8	Amendment of Water Act 2000	
120	Act amended	119
121	Amendment of s 340 (Main purpose of ch 2A and its achievement)	119
122	Amendment of s 360D (Operation of pt 3)	120
123	Replacement of s 360E (Application of pt 3)	120
	360E Application of pt 3.	120
124	Omission of s 360N (Content of code—costs and prices)	120
125	Amendment of s 360O (Content of code—general).	120
126	Replacement of s 360V (Supply under bulk water supply agreement) 120	
	360V Supply to bulk water customers must be under bulk water supply agreement.	121
127	Omission of ss 360W—360Y	121
128	Amendment of s 999 (Minister’s and Treasurer’s power to give joint directions to corporatised entity)	121
129	Amendment of s 1013D (Minister’s and Treasurer’s power to give joint directions to bulk water supply authority)	121
Part 9	Repeal of Occupational Licensing National Law (Queensland) Act 2010	
130	Repeal	122
Part 10	Minor and consequential amendments	
131	Acts amended	122
Schedule 1	Minor and consequential amendments	123
	Electricity Act 1994.	123
	Energy and Water Ombudsman Act 2006	125
	Gas Supply Act 2003	126
	National Energy Retail Law (Queensland) Act 2014	129
	Payroll Tax Act 1971.	130
	Transport Infrastructure Act 1994.	130
	Wagering Act 1998.	130
	Water Act 2000.	131

Water Supply (Safety and Reliability) Act 2008	131
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2014

A Bill

for

An Act to amend the *Duties Act 2001*, the *Financial Accountability Act 2009*, the *First Home Owner Grant Act 2000*, the *Payroll Tax Act 1971*, the *Queensland Competition Authority Act 1997*, the *Taxation Administration Act 2001* and the *Water Act 2000* for particular purposes, to repeal the *Occupational Licensing National Law (Queensland) Act 2010* and to make consequential and minor amendments to the Acts mentioned in schedule 1

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Revenue and Other Legislation
Amendment Act 2014*. 4
5

Clause 2 Commencement 6

Parts 6, 8 and 10 and schedule 1 commence on a day to be
fixed by proclamation. 7
8

Part 2 Amendment of Duties Act 2001 9

Clause 3 Act amended 10

This part amends the *Duties Act 2001*. 11

Clause 4 Amendment of s 8 (Imposition of transfer duty) 12

Section 8(1), note, ‘parts 9’— 13

omit, insert— 14

parts 8A 15

**Clause 5 Amendment of s 11 (What is the *dutiable value* of a
dutiable transaction)** 16
17

Section 11— 18

insert— 19

	(6A)	The <i>dutiable value</i> of a dutiable transaction that is an agreement for the transfer of dutiable property that is a farm-in agreement is determined under part 8A.	1 2 3 4
Clause 6		Amendment of s 16 (When liability for transfer duty arises)	5 6
		Section 16—	7
		<i>insert—</i>	8
		<i>Note—</i>	9
		In relation to a dutiable transaction that is an ELN transfer, see also sections 156H and 156K.	10 11
Clause 7		Amendment of s 18 (Need for instrument or statement)	12
	(1)	Section 18, heading, after ‘instrument’—	13
		<i>insert—</i>	14
		, ELN transfer document	15
	(2)	Section 18, after ‘instrument’—	16
		<i>insert—</i>	17
		or ELN transfer document	18
Clause 8		Amendment of s 19 (Lodging instrument or statement)	19
	(1)	Section 19, heading, after ‘instrument’—	20
		<i>insert—</i>	21
		, ELN transfer document	22
	(2)	Section 19(1)(a) and (3)(a), after ‘instrument’—	23
		<i>insert—</i>	24
		or ELN transfer document	25

[s 9]

Clause 9	Amendment of s 20 (Effect of making or lodging instrument or statement by 1 party)	1 2
	(1) Section 20, heading, after ‘instrument’—	3
	<i>insert—</i>	4
	, ELN transfer document	5
	(2) Section 20, after ‘instrument’—	6
	<i>insert—</i>	7
	, ELN transfer document	8
Clause 10	Amendment of s 21 (No double duty—general)	9
	Section 21(1), note—	10
	<i>omit, insert—</i>	11
	<i>Notes—</i>	12
	1 For objections and appeals against assessments of duty, see the Administration Act, part 6.	13 14
	2 For a dutiable transaction that is an ELN transfer, see also part 15, division 2.	15 16
Clause 11	Amendment of s 22 (No double duty—particular dutiable transactions)	17 18
	Section 22—	19
	<i>insert—</i>	20
	(2A) Also, if a payment commitment is made for a dutiable transaction that is an agreement for the transfer of dutiable property, no transfer duty is imposed on an ELN transfer of the dutiable property to the transferee under the agreement.	21 22 23 24 25
	<i>Notes—</i>	26
	1 In relation to subsections (2) and (2A), for a dutiable transaction that is an ELN transfer, see also part 15, division 2.	27 28 29

	2	See part 15, division 3 in relation to the making of a payment commitment for an agreement for the transfer of dutiable property.	1 2 3
Clause 12	Amendment of s 30 (Aggregation of dutiable transactions)		4 5
	Section 30(6), after ‘instrument’—		6
	<i>insert—</i>		7
	, ELN transfer document		8
Clause 13	Insertion of new ch 2, pt 8A		9
	Chapter 2—		10
	<i>insert—</i>		11
	Part 8A	Concessions for farm-in agreements	12 13
	Division 1	Some basic concepts about farm-in agreements	14 15
	84A Who is a <i>farmor</i>		16
	(1) A <i>farmor</i> is—		17
	(a) a person to whom an exploration authority, is granted under the relevant Act for the authority, even if the person is yet to be registered as the holder of the authority under that Act; or		18 19 20 21 22
	(b) another person to whom the exploration authority has been transferred under the relevant Act for the authority, even if the other person is yet to be registered as the holder of the authority under that Act.		23 24 25 26 27

[s 13]

- (2) For subsection (1), the *relevant Act* for an exploration authority is the Act under which the authority is granted.

84B What is an *upfront farm-in agreement*

- (1) An *upfront farm-in agreement* is a written agreement entered into by a farmor and another person (the *farmee*) in relation to an exploration authority, under which—
- (a) the farmor must make 1 or more transfers to the farmee of a stated interest in the exploration authority, each interest being less than 100% of the total interest in the authority; and
 - (b) on the transfer of each interest, the interest is held by the farmee subject to the farmee spending a stated amount (an *exploration amount*) on relevant exploration or development—
 - (i) after the agreement is entered into; and
 - (ii) on or before the expenditure completion date for the amount; and
 - (c) the farmee must, if the obligation under the agreement mentioned in paragraph (b) is not complied with for the interest transferred, transfer the interest back to the farmor.
- (2) However, if the farm-in agreement is a 100% transfer farm-in agreement, the last interest in the exploration authority to be transferred under the agreement need not be held by the farmee subject to an obligation mentioned in subsection (1)(b).

84C What is a *deferred farm-in agreement*

- (1) A *deferred farm-in agreement* is a written agreement entered into by a farmor and another

-
- person (the *farmee*) in relation to an exploration authority, under which—
- (a) the farmee is entitled to 1 or more transfers from the farmor of a stated interest in the exploration authority, each interest being less than 100% of the total interest in the authority; and
 - (b) the entitlement to each transfer arises only if the farmee spends a stated amount (an *exploration amount*) on relevant exploration or development—
 - (i) after the agreement is entered into; and
 - (ii) on or before the expenditure completion date for the amount.
- (2) However, if the farm-in agreement is a 100% transfer farm-in agreement, the last interest in the exploration authority to be transferred under the agreement need not be subject to an obligation mentioned in subsection (1)(b).

84D What is a 100% transfer farm-in agreement

A *100% transfer farm-in agreement*, for an exploration authority, is a deferred farm-in agreement or upfront farm-in agreement under which, on the completion of all the transfers of interests in the exploration authority that are proposed to be made by the farmor under the agreement, 100% of the interest in the exploration authority will be held by the farmee.

84E What is the expenditure completion date and an ECD variation

- (1) The *expenditure completion date* for an exploration amount for the transfer of an interest in an exploration authority under a farm-in agreement is—

[s 13]

- (a) the day stated in the agreement on or before which the exploration amount must be spent; or
 - (b) if the farmor and farmee agree to vary the day mentioned in paragraph (a)—the day as varied; or
 - (c) if the day mentioned in paragraph (b) is further varied—the day as further varied.
- (2) A variation mentioned in subsection (1)(b) or (c) is an *ECD variation*.

84F What is *relevant exploration or development*

Exploration or development is *relevant exploration or development* for an exploration amount relating to an interest in an exploration authority the subject of a farm-in agreement if—

- (a) the exploration or development is comprised of, or associated with, the carrying out of an activity under the exploration authority; and
- (b) all of the exploration or development is carried out after the farm-in agreement is entered into.

Division 2 Transfer duty for farm-in agreements

84G Farm-in agreement is an agreement for the transfer of dutiable property

- (1) A farm-in agreement is an agreement for the transfer of dutiable property mentioned in section 9(1)(b).
- (2) Section 21 does not apply in relation to the agreement.

84H Exemption—particular transfers to farmor under upfront farm-in agreement	1 2
If transfer duty imposed on an upfront farm-in agreement is paid, no transfer duty is imposed on a transfer of an interest in the exploration authority from the farmee to the farmor made because of the obligation mentioned in section 84B(1)(c).	3 4 5 6 7
84I Exclusion of s 22(2) for particular dutiable transactions under farm-in agreement	8 9
Section 22(2) does not apply to the transfer of an interest in an exploration authority if—	10 11
(a) both of the following apply—	12
(i) the transfer is made under a 100% transfer farm-in agreement; and	13 14
(ii) the transfer results in the farmee holding 100% of the interest in the exploration authority; or	15 16 17
(b) the interest is transferred to the farmee for a deferred farm-in agreement, even though the farmee has failed to spend all or part of the exploration amount for the transfer under the agreement in the way mentioned in section 84C(1)(b).	18 19 20 21 22 23
Division 3 Concessions for transfer duty for farm-in agreements	24 25 26
84J How transfer duty is initially assessed on farm-in agreement	27 28
(1) This section applies for assessing liability for transfer duty on a farm-in agreement.	29 30

[s 13]

(2)	The dutiable value of a farm-in agreement is the consideration paid or payable to the farmor, or a related person of the farmor, for the farmor entering into the agreement, other than an exploration amount.	1 2 3 4 5
(3)	Section 502(1)(a) and (b) and (2)(a)—	6
(a)	applies in relation to the consideration mentioned in subsection (2); and	7 8
(b)	does not apply in relation to any other consideration payable under the agreement.	9 10
Division 4	Lodgement and notice requirements for upfront farm-in agreements	11 12 13
84K	Lodgement requirement on expenditure of exploration amount	14 15
	The farmee under an upfront farm-in agreement must, within 14 days after spending the exploration amount for each interest in the exploration authority, lodge—	16 17 18
(a)	information, in the approved form, about the expenditure of the exploration amount; and	19 20
(b)	the upfront farm-in agreement or a transfer duty statement for the agreement.	21 22
	<i>Note—</i>	23
	Under the Administration Act, the requirement under this section is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.	24 25 26
84L	Notice requirement for farmee in particular circumstances	27 28
(1)	This section applies if—	29

-
- (a) an interest in an exploration authority is transferred to the farmee under an upfront farm-in agreement; and
- (b) the farmee fails, under the agreement, to spend all or part of the exploration amount for the interest on or before the expenditure completion date for the amount.
- (2) The farmee must, within 30 days after the expenditure completion date—
- (a) give notice to the commissioner, in the approved form, of the matter mentioned in subsection (1)(b); and
- (b) lodge the farm-in agreement or a transfer duty statement for the agreement.
- Note—*
- Failure to give the notice mentioned in paragraph (a) is an offence under the Administration Act, section 120. Also, the requirement under paragraph (b) is a lodgement requirement under the Administration Act for which a failure to comply is an offence under section 121 of that Act.
- (3) If the original expenditure completion date is varied under the farm-in agreement, the farmee must comply with subsection (2) in relation to a failure to spend an exploration amount on or before each of the following—
- (a) the original expenditure completion date for the amount;
- (b) the original expenditure completion date, as varied under the agreement;
- (c) each variation to the date mentioned in paragraph (b) made under the agreement.
- (4) In this section—
- original expenditure completion date*, for an exploration amount for an interest in an

[s 13]

exploration authority under an upfront farm-in 1
agreement, means the day stated in the agreement 2
on or before which the exploration amount must 3
be spent. 4

Division 5 Reassessments 5

84M When commissioner must reassess transfer 6 duty 7

- (1) The commissioner must make a reassessment of 8
transfer duty for a farm-in agreement if, under the 9
agreement, either of the following events happen 10
(each a *reassessment event*)— 11
- (a) for an upfront farm-in agreement, the 12
farmee is required to— 13
 - (i) lodge the information and farm-in 14
agreement or a transfer duty statement 15
for the agreement under section 84K; 16
or 17
 - (ii) give notice and lodge the farm-in 18
agreement or a transfer duty statement 19
for the agreement under section 20
84L(2); 21
 - (b) for a deferred farm-in agreement—an 22
interest in an exploration authority is 23
transferred by the farmor to the farmee. 24

Note— 25

See also section 84P for when the commissioner must 26
make a reassessment. 27

- (2) However, subsection (1)(a)(ii) does not apply 28
if— 29
- (a) the farmee transfers the interest back to the 30
farmor under the agreement before the 31
expiry of— 32

-
- (i) the period for complying with section 84L(2); or
- (ii) if the commissioner considers a longer period is appropriate—the longer period; or
- (b) both of the following apply—
- (i) an ECD variation has been made for the expenditure of the exploration amount;
- (ii) the commissioner is satisfied the ECD variation is not part of an arrangement to avoid the imposition of transfer duty.
- (3) Also, subsection (1) does not apply if—
- (a) the requirement mentioned in subsection (1)(a) relates to the transfer of an interest in an exploration authority under an upfront farm-in agreement that is a 100% farm-in agreement and, on the completion of the transfer, 100% of the interest in the authority will be held by the farmee; or
- (b) the transfer of an interest in an exploration authority mentioned in subsection (1)(b) is made under a deferred farm-in agreement that is a 100% farm-in agreement and, on the completion of the transfer, 100% of the interest in the authority will be held by the farmee.
- (4) Subsection (1) applies despite the limitation period under the Administration Act for reassessments.
- Note—*
- See the Administration Act, part 3 (Assessments of tax), division 3 (Reassessments).

[s 13]

84N How transfer duty is reassessed on farm-in agreements	1 2
(1) Subject to subsections (3) and (4), for a reassessment under section 84M the dutiable value of the farm-in agreement includes each of the following, other than an exploration amount—	3 4 5 6 7
(a) the consideration paid or payable to the farmor, or a related person of the farmor, for the farmor entering into the agreement;	8 9 10
(b) an amount relating to the transfer of an interest in the exploration authority the subject of a reassessment event, paid or payable on or before the day the latest reassessment event happens;	11 12 13 14 15
(c) any other consideration under the agreement paid or payable to the farmor, or a related person of the farmor, on or before the day the latest reassessment event happens.	16 17 18 19
(2) If subsection (1) applies for a reassessment, section 502(1)(a) and (b) and (2)(a)—	20 21
(a) applies in relation to the consideration mentioned in subsection (1); and	22 23
(b) does not apply in relation to any other consideration payable under the agreement.	24 25
(3) Subsection (4) applies to a reassessment for a reassessment event mentioned in section 84M(1)(a)(ii) in relation to an interest if the farmee has failed to transfer the interest back to the farmor under the agreement within the time mentioned in section 84M(2)(a) and—	26 27 28 29 30 31
(a) an ECD variation has not been made for the expenditure of the exploration amount; or	32 33
(b) both of the following apply—	34

-
- (i) an ECD variation has been made for the expenditure of the exploration amount; 1
2
3
- (ii) the commissioner is satisfied the variation is part of an arrangement to avoid the imposition of transfer duty. 4
5
6
- (4) The commissioner must make the reassessment to impose transfer duty on the transaction that is the agreement mentioned in section 84M(1) as if the transaction were not a farm-in agreement under this part. 7
8
9
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11
- (5) This section applies despite section 84J. 12

Division 6 Miscellaneous 13

84O Application of penalty tax under Administration Act 14 15

The Administration Act, section 58(1)(c) does not apply in relation to a reassessment made by the commissioner under section 84M, unless— 16
17
18

- (a) section 84N(4) applies for the reassessment; 19
or 20
- (b) the farmee has failed to comply with— 21
- (i) a lodgement requirement for the reassessment event to which the reassessment relates; or 22
23
24
- (ii) a requirement to give the commissioner notice under section 84L(2) for the reassessment event to which the reassessment relates. 25
26
27
28

[s 14]

84P Exclusion of arrangements to avoid the imposition of transfer duty	1
	2
(1) This section applies to a dutiable transaction that is a farm-in agreement if the transaction is part of an arrangement to avoid the imposition of transfer duty.	3 4 5 6
(2) The commissioner must make an assessment to impose transfer duty on the transaction as if the transaction were not a farm-in agreement under this part.	7 8 9 10
(3) Subsection (2) applies despite the limitation period under the Administration Act for reassessments.	11 12 13
<i>Note—</i>	14
See the Administration Act, part 3, division 3.	15

Clause 14	Amendment of s 136 (Exemption—dealings under Land Act)	16 17
(1)	Section 136(c)— <i>omit.</i>	18 19
(2)	Section 136(d) to (h)— <i>renumber</i> as section 136(c) to (g).	20 21
Clause 15	Amendment of s 145 (Exemption—transfer to State for public or community purpose)	22 23
	Section 145, after ‘land to’— <i>insert—</i>	24 25
	, or vesting of land in a way mentioned in section 9(1)(d)(i) in,	26 27

Clause 16	Amendment of s 156A (Reassessment of duty for cancelled transfer of dutiable property)	1 2
	(1) Section 156A(1), (2) and (4), after ‘instrument’—	3
	<i>insert</i> —	4
	or ELN transfer document	5
	(2) Section 156A(5), after ‘instrument’, first mention—	6
	<i>insert</i> —	7
	, ELN transfer document or a copy of the ELN transfer document	8 9
	(3) Section 156A(5), ‘of the instrument’—	10
	<i>omit.</i>	11
Clause 17	Insertion of new ch 2, pt 15	12
	Chapter 2—	13
	<i>insert</i> —	14
	Part 15	15
	Provisions for ELN transfers	16
	Division 1	17
	Preliminary	17
	156D Definitions for pt 15	18
	In this part—	19
	<i>completed transfer</i> means a transfer of dutiable property—	20 21
	(a) for which an instrument or ELN transfer document is registered under the <i>Land Title Act 1994</i> ; and	22 23 24
	(b) on which a liability for transfer duty is imposed.	25 26

[s 17]

<i>ELN transfer</i> means a transfer of dutiable property—	1 2
(a) that consists only of relevant residential land and any chattel incidental to the land; and	3 4
(b) for which an ELN workspace exists; and	5
(c) that is to the transferee under a relevant transfer agreement and for the same consideration as provided for under the agreement.	6 7 8 9
<i>ELN transfer document</i> means a document under the Electronic Conveyancing National Law (Queensland) that—	10 11 12
(a) is an instrument of transfer under the <i>Land Title Act 1994</i> , section 61; and	13 14
(b) would effect a transfer of dutiable property that is an ELN transfer if the document were—	15 16 17
(i) digitally signed; and	18
(ii) lodged electronically under the Electronic Conveyancing National Law (Queensland), section 7; and	19 20 21
(iii) registered under the <i>Land Title Act 1994</i> .	22 23
<i>Note—</i>	24
Under the Electronic Conveyancing National Law (Queensland), schedule 1, section 12(1), definition <i>document</i> , a document includes a record of information that exists in a digital form and is capable of being reproduced, transmitted, stored and duplicated by electronic means.	25 26 27 28 29 30
<i>ELN workspace</i> , for an ELN transfer, means the part of an ELN on which information is entered and kept for the ELN transfer.	31 32 33
<i>incomplete ELN transfer</i> means an ELN transfer for which the ELN workspace is unlocked before	34 35

an ELN transfer document for the ELN transfer is registered under the <i>Land Title Act 1994</i> .	1 2
locked , in relation to an ELN workspace for an ELN transfer, see section 156F(1).	3 4
lot means a lot under the <i>Body Corporate and Community Management Act 1997</i> or the <i>Building Units and Group Titles Act 1980</i> .	5 6 7
outstanding liability , for division 4, see section 156P(1)(b).	8 9
payment commitment , for an agreement for the transfer of dutiable property, see section 156N.	10 11
related see section 156G.	12
relevant residential land means—	13
(a) land on which there is a building that is—	14
(i) designed or approved by a local government for human habitation by a single family unit; and	15 16 17
(ii) used, or to be used, wholly for residential purposes; or	18 19
(b) land on which there will be constructed a building mentioned in paragraph (a); or	20 21
(c) land that is a lot on which there is a building or a part of a building that, for the separate area the lot comprises, is—	22 23 24
(i) designed or approved by a local government for human habitation by a single family unit; and	25 26 27
(ii) used, or to be used, wholly for residential purposes; or	28 29
(d) land that is to become a lot and on which there will be constructed a building or part of a building mentioned in paragraph (c).	30 31 32

[s 17]

relevant transfer agreement means an agreement for the transfer of dutiable property—	1 2
(a) that consists only of relevant residential land and any chattel incidental to the land; and	3 4
(b) on which transfer duty is imposed; and	5
(c) that is not eligible for a concession, exemption or other reduction of transfer duty, other than a concession under chapter 2, part 9; and	6 7 8 9
(d) that is either—	10
(i) not aggregated under section 30 with any other dutiable transaction; or	11 12
(ii) is aggregated under section 30 only with another agreement for the transfer of dutiable property that complies with paragraphs (a) to (c).	13 14 15 16
signed , in relation to an ELN transfer document, see section 156E.	17 18
subscriber see the Electronic Conveyancing National Law (Queensland), section 3.	19 20
transfer information , in an ELN workspace for an ELN transfer, means information in the ELN workspace that is necessary for either of the following purposes in relation to an ELN transfer document for the ELN transfer—	21 22 23 24 25
(a) complying with a provision of the <i>Land Title Act 1994</i> in relation to the registration of the document; or	26 27 28
(b) endorsing the document under this Act.	29
unlocked , in relation to an ELN workspace for an ELN transfer, see section 156F(2).	30 31

156E When an ELN transfer document is <i>signed</i>	1
An ELN transfer document for an ELN transfer is <i>signed</i> when all transfer information in the ELN workspace for the ELN transfer is digitally signed by or for all parties to the ELN transfer.	2 3 4 5
156F When an ELN workspace is <i>locked</i> and <i>unlocked</i>	6 7
(1) An ELN workspace for an ELN transfer is <i>locked</i> when the subscribers to the ELN workspace are unable to amend the transfer information in the ELN workspace.	8 9 10 11
(2) An ELN workspace for an ELN transfer is <i>unlocked</i> if, after the ELN workspace has been locked, the subscribers to the ELN workspace are no longer unable to amend the transfer information in the ELN workspace.	12 13 14 15 16
156G When transfers of dutiable property are <i>related</i>	17 18
For this part, an incomplete ELN transfer and a completed transfer, or an incomplete ELN transfer and another incomplete ELN transfer, are <i>related</i> to each other if both are transfers—	19 20 21 22
(a) of the same dutiable property; and	23
(b) to the same transferee; and	24
(c) under the same relevant transfer agreement.	25
<i>Note—</i>	26
There may be more than 1 ELN transfer of the same dutiable property to the same transferee under the same relevant transfer agreement—see section 156H.	27 28 29

[s 17]

Division 2	Provisions about liability for transfer duty	1 2
Subdivision 1	Preliminary	3
156H	Effect of multiple locking events for ELN workspace	4 5
(1)	Each time a multiple locking event happens for the ELN workspace for an ELN transfer, when the ELN workspace is locked again—	6 7 8
(a)	another ELN transfer document is taken to exist, regardless of whether another ELN transfer document has been created in the ELN workspace; and	9 10 11 12
(b)	the document is taken to be signed by the parties to the transfer; and	13 14
(c)	to remove any doubt, it is declared that another dutiable transaction that is an ELN transfer is taken to arise.	15 16 17
(2)	For this section, a <i>multiple locking event</i> happens for the ELN workspace for an ELN transfer if, after the ELN workspace has been unlocked, the ELN workspace is locked again.	18 19 20 21
156I	Liability for transfer duty not affected by particular events	22 23
(1)	To remove any doubt, it is declared that the following events do not affect a liability for transfer duty imposed on an ELN transfer—	24 25 26
(a)	an unlocking of the ELN workspace for the ELN transfer;	27 28
(b)	an unsigning of the ELN transfer document for the ELN transfer;	29 30

(c) after an event mentioned in paragraph (a) or (b)—	1 2
(i) a signing of an ELN transfer document for another ELN transfer that is related to the ELN transfer; or	3 4 5
(ii) another locking of the ELN workspace;	6
(d) the signing of an instrument that, when recorded in a register, would effect a completed transfer related to the ELN transfer.	7 8 9 10
(2) In this section—	11
<i>unsigned</i> , in relation to an ELN transfer document, means unsigned of the ELN transfer document for the purposes of the Electronic Conveyancing National Law (Queensland).	12 13 14 15
<i>Note</i> —	16
See the Electronic Conveyancing National Law (Queensland), section 12(3).	17 18
Subdivision 2 No multiple duty—incomplete ELN transfers related to completed transfer	19 20 21 22
156J Application of sdiv 2	23
This subdivision applies if 1 or more incomplete ELN transfers are related to a completed transfer.	24 25
156K When liability for transfer duty is imposed on incomplete ELN transfers and completed transfer	26 27 28
(1) This section applies to a liability for transfer duty imposed on each of the following—	29 30

[s 17]

- | | | |
|--|--|----------------------------|
| (a) | any incomplete ELN transfer related to the completed transfer, other than the first related transfer; | 1
2
3 |
| (b) | the completed transfer. | 4 |
| (2) | The liability is taken to be imposed when the liability for transfer duty is imposed on the first related transfer. | 5
6
7 |
| (3) | This section applies despite section 16. | 8 |
| (4) | In this section— | 9 |
| | <i>first related transfer</i> means the incomplete ELN transfer related to the completed transfer for which the ELN workspace is first locked. | 10
11
12 |
| 156L Deemed compliance with duty obligation for incomplete ELN transfer | | 13
14 |
| (1) | A duty obligation for an incomplete ELN transfer that is related to the completed transfer is taken to be complied with when the duty obligation under the same provision is complied with in full for the completed transfer. | 15
16
17
18
19 |
| (2) | In this section— | 20 |
| | <i>duty obligation</i> means an obligation under any of the following provisions— | 21
22 |
| (a) | a provision for a lodgement requirement under the Administration Act; | 23
24 |
| (b) | the Administration Act, section 30, 31, 32, 35, 54 or 58; | 25
26 |
| (c) | section 455A(1)(b) or 471E(1). | 27 |

Subdivision 3	Other provisions	1
156M	Exclusion of ss 21 and 22(2) and (2A) for ELN transfers etc.	2 3
(1)	To remove any doubt, it is declared that section 21 does not apply to the imposition of transfer duty on any of the following—	4 5 6
(a)	an incomplete ELN transfer that is related to a completed transfer or another incomplete ELN transfer;	7 8 9
(b)	a completed transfer.	10
(2)	Section 22(2) or (2A) does not apply to an incomplete ELN transfer that is related to a completed transfer.	11 12 13
(3)	The fact that an incomplete ELN transfer is not related to a completed transfer does not affect a liability for transfer duty imposed on the incomplete ELN transfer.	14 15 16 17
(4)	This section does not limit section 156A or 499.	18
Division 3	Payment commitments	19
156N	Making of <i>payment commitment</i> for agreement to transfer dutiable property	20 21
(1)	A <i>payment commitment</i> for an agreement for the transfer of dutiable property is made by the parties to the agreement if—	22 23 24
(a)	the ELN workspace for an ELN transfer of the dutiable property to the transferee under the agreement is locked; and	25 26 27
(b)	the amount (the <i>commitment amount</i>) of transfer duty, assessed interest and penalty tax imposed on the agreement—	28 29 30

[s 17]

- (i) is included in the ELN workspace as an amount to be paid; and 1
2
- Example—* 3
- The settlement schedule in the ELN workspace includes the amount of transfer duty, assessed interest and penalty tax imposed on the agreement. 4
5
6
- (ii) is outstanding when the ELN workspace becomes locked. 7
8
- (2) For subsection (1)(b), an amount is *outstanding* if it has not been— 9
10
- (a) if the relevant self assessor is registered under chapter 12, part 2—paid to the commissioner; or 11
12
13
- (b) if the relevant self assessor is registered under chapter 12, part 3—paid to the commissioner or received by the relevant self assessor. 14
15
16
17
- (3) A payment commitment made for an agreement for the transfer of dutiable property has effect until the earlier of the following— 18
19
20
- (a) the commissioner is paid all of the commitment amount; 21
22
- (b) the ELN workspace for an ELN transfer of the dutiable property to the transferee under the agreement is unlocked. 23
24
25
- (4) In this section— 26
- relevant self assessor* means a self assessor registered under chapter 12, part 2 or 3 who, for the purposes of endorsing an ELN transfer document under section 455A— 27
28
29
30
- (a) assigns a transaction number to the ELN transfer document; or 31
32

-
- (b) is notified of a transaction number assigned 1
to the ELN transfer document under a 2
system administered by the commissioner. 3

**156O Payment commitment does not affect liability 4
to pay 5**

To remove any doubt, it is declared that a party's 6
liability under this Act to pay an amount to the 7
commissioner is not affected by the making of a 8
payment commitment for all or part of the amount. 9

**Division 4 Charge for unpaid transfer 10
duty 11**

**156P Charge over transferee's interest in land for 12
unpaid transfer duty for ELN transfer 13**

- (1) This section applies if— 14
- (a) an ELN transfer document for an ELN 15
transfer is— 16
- (i) stamped on the basis that duty is not 17
imposed on the transfer under section 18
22(2A); and 19
- (ii) registered under the *Land Title Act* 20
1994; and 21
- (b) all or part of the committed amount for the 22
payment commitment made for the relevant 23
transfer agreement is not paid by the date 24
the amount (the *outstanding liability*) is 25
payable. 26

Note— 27

For when tax must be paid, see the Administration Act, 28
section 30. 29

[s 17]

- | | | |
|---|---|----------------------|
| (2) | The outstanding liability is a first charge on the transferee's interest in the land that is the subject of the ELN transfer. | 1
2
3 |
| (3) | The charge has priority over all other encumbrances over the transferee's interest in the land. | 4
5
6 |
| (4) | Subsection (3) applies— | 7 |
| | (a) whether the other encumbrances over the transferee's interest in the land— | 8
9 |
| | (i) are registered or unregistered; or | 10 |
| | (ii) were created before or after the charge arises under subsection (2); and | 11
12 |
| | (b) despite the <i>Land Title Act 1994</i> , part 3, divisions 2 and 2A. | 13
14 |
| (5) | The commissioner may lodge, under the Administration Act, part 4, division 5, a request to register the charge on the land that is the subject of the ELN transfer. | 15
16
17
18 |
| (6) | Despite section 47B of the Administration Act, the registrar must not register the charge if the transferee is no longer the registered owner of the land. | 19
20
21
22 |
| (7) | On its registration, the charge is not affected by a disposition of the transferee's interest in the land. | 23
24 |
| 156Q Commissioner may apply to Supreme Court for order to sell | | 25
26 |
| (1) | This section applies if— | 27 |
| | (a) a charge has been registered over the land under section 156P; and | 28
29 |
| | (b) the outstanding liability has not been paid within 18 months after registration. | 30
31 |

-
- (2) The commissioner may apply to the Supreme Court for an order to sell the land stated in the application. 1
2
3
- (3) At least 6 months before making the application, the commissioner must give the persons mentioned in subsection (4) notice of the commissioner's intention to apply to the Supreme Court for an order to sell the land unless the outstanding liability is paid within 6 months after the date of the notice. 4
5
6
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10
- (4) The persons to whom notice must be given are— 11
- (a) the person liable to pay the outstanding liability; and 12
13
- (b) the owner of the land. 14

156R When court must order sale of land 15

- (1) The court must order the sale of the land if it is satisfied— 16
17
- (a) proper notice of the application for the order was given under section 156Q; and 18
19
- (b) there is an outstanding liability payable to the State. 20
21
- (2) However, the court may make an order only for the land the court considers is sufficient to realise proceeds to pay the amounts mentioned in section 156S(a) to (d). 22
23
24
25

156S Application of proceeds of sale 26

The proceeds of the sale of land sold under the order must be applied as follows— 27
28

- (a) first, in payment of the commissioner's expenses on the application to the court for the order; 29
30
31

[s 17]

- (b) second, in payment of expenses properly incurred by the commissioner on the sale or any attempted sale; 1
2
3
- (c) third, in payment of the outstanding liability under the Administration Act, section 42; 4
5
- (d) fourth, in payment of amounts secured by a security interest or charge on the land recorded before the charge mentioned in section 156Q(1)(a), unless the land is sold subject to the security interest or charge; 6
7
8
9
10
- (e) fifth, any balance must be applied as the court orders. 11
12

156T Registration of transfer 13

- (1) If land is sold under the order to sell, the person stated in the order for this section must— 14
15
 - (a) sign a transfer in the appropriate form in favour of the purchaser; and 16
17
 - (b) lodge the transfer with the registrar. 18
- (2) The registrar must register the transfer as if it had been signed by the registered owner of the land. 19
20
- (3) Subsection (2) applies despite non-production of the relevant instrument of title. 21
22

156U Former owner may recover proceeds of sale as debt 23
24

- (1) The amount equal to the proceeds of the sale of land under the order to sell less an amount paid under section 156S(d) is a debt payable to the former owner of the land by the persons liable to pay the outstanding liability for which the order was made. 25
26
27
28
29
30
- (2) The former owner may recover the debt in a court of competent jurisdiction. 31
32

-
- (3) In this section— 1
former owner, of land sold under the order to 2
sell, means the person who owned the land 3
immediately before its sale. 4

Division 5 Miscellaneous 5

156V Particular information in ELN workspace taken to be stated to commissioner 6 7

- (1) For this Act and the Administration Act, each 8
party to an ELN transfer, and each relevant 9
subscriber, is taken to have stated to the 10
commissioner information that is— 11
- (a) in the ELN workspace for an ELN transfer; 12
and 13
- (b) relevant to this Act or the Administration 14
Act. 15

Note— 16

For the consequences of stating anything to the 17
commissioner that is false or misleading, see the 18
Administration Act, section 123. 19

- (2) In this section— 20
- relevant subscriber* means a subscriber, 21
including a self assessor registered under chapter 22
12, part 3, who is engaged by a party for the ELN 23
transfer. 24

156W Effect of self assessor's endorsement of ELN transfer document for incomplete ELN transfer 25 26

- (1) This section applies if— 27
- (a) an ELN transfer document for an ELN 28
transfer is endorsed by a self assessor 29
registered under chapter 12, part 2 or 3; and 30

[s 18]

	(b) the ELN transfer becomes an incomplete ELN transfer.	1 2
	(2) The endorsement is of no effect from the time the ELN workspace for the incomplete ELN transfer is unlocked.	3 4 5
Clause 18	Amendment of s 384 (Reduction in vehicle registration duty payable)	6 7
	(1) Section 384(2), example, ‘\$300’— <i>omit, insert—</i> \$225	8 9 10
	(2) Section 384(2), example, ‘\$150’— <i>omit, insert—</i> \$112.50	11 12 13
Clause 19	Amendment of s 416 (Start of use requirement)	14
	Section 416(4)(d), ‘1 year’— <i>omit, insert—</i> 9 months	15 16 17
Clause 20	Amendment of s 445 (Notice of registration)	18
	Section 445(2)(g), after ‘instruments’— <i>insert—</i> or ELN transfer documents	19 20 21
Clause 21	Amendment of s 447 (Restriction on assessment by commissioner)	22 23
	Section 447(1), ‘instrument for’— <i>omit, insert—</i> instrument or ELN transfer document for	24 25 26

Clause 22	Amendment of s 452 (Notice of registration)	1
	Section 452(2)(g), after ‘instruments’—	2
	<i>insert</i> —	3
	or ELN transfer documents	4
Clause 23	Amendment of s 454 (Restriction on assessment by commissioner)	5
	Section 454(1), ‘instrument for’—	6
	<i>omit, insert</i> —	7
	instrument or ELN transfer document for	8
Clause 24	Amendment of s 455 (Lodging returns)	10
	Section 455(5)—	11
	<i>omit.</i>	12
Clause 25	Amendment of s 455A (Lodging transaction statements)	13
	(1) Section 455A(1)(b), after ‘stamp the instrument’—	14
	<i>insert</i> —	15
	or ELN transfer document	16
	(2) Section 455A(1)(b)(i) and (ii), after ‘instrument’—	17
	<i>insert</i> —	18
	or transaction	19
	(3) Section 455A(1), note—	20
	<i>omit, insert</i> —	21
	<i>Notes</i> —	22
	1 For provisions about payments by self assessors who are tax agents under the Administration Act, see section 35 of that Act.	23
		24
		25
	2 For when a self assessor is taken to have stamped an ELN transfer document, see subsection (7).	26
		27

[s 25]

- (4) Section 455A(1A), after ‘instruments’— 1
insert— 2
or ELN transfer documents 3
- (5) Section 455A(4)(a), after ‘instrument’— 4
insert— 5
or ELN transfer document 6
- (6) Section 455A(5)— 7
omit, insert— 8
- (5) Subsection (4)(a)(ii)(F) does not apply to an ELN 9
transfer document. 10
- (6) Subsection (7) applies if— 11
- (a) a self assessor registered under part 2 or 3 12
validly assigns a transaction number to an 13
ELN transfer document for an ELN transfer; 14
or 15
- (b) a transaction number is assigned to an ELN 16
transfer document for an ELN transfer, and 17
notified to a self assessor registered under 18
part 2 or 3, by a system administered by the 19
commissioner. 20
- (7) For subsection (1)(b), the ELN transfer document 21
is taken to have been stamped by the self assessor 22
immediately after the ELN workspace for the 23
ELN transfer is locked. 24
- Note*— 25
- An endorsement of an ELN transfer document stops 26
having effect if the ELN workspace for the ELN transfer is 27
unlocked—see section 156W. 28
- (8) Subsection (7) does not affect the self assessor’s 29
compliance with the requirements mentioned in 30
subsection (4). 31

Clause 26	Amendment of s 465 (Grounds for suspension or cancellation)	1
		2
(1)	Section 465(f)—	3
	<i>renumber</i> as section 465(g).	4
(2)	Section 465—	5
	<i>insert</i> —	6
	(f) each of the following applies—	7
	(i) the self assessor has endorsed an ELN transfer document on the basis that section 22(2A) applies to the ELN transfer;	8 9 10 11
	(ii) the ELN transfer document is registered under the <i>Land Title Act 1994</i> ;	12 13 14
	(iii) the committed amount for the payment commitment made for the relevant transfer agreement was not paid to the commissioner in full as required;	15 16 17 18
Clause 27	Amendment of s 468 (Ending show cause process without further action)	19
		20
	Section 468—	21
	<i>insert</i> —	22
	(1A) Also, this section applies if—	23
	(a) the ground mentioned in section 465(f) is the only ground for the proposed action stated in the show cause notice; and	24 25 26
	(b) after considering the accepted representations for the show cause notice, the commissioner is reasonably satisfied the reason the committed amount was not paid to the commissioner in full as required was beyond the self assessor's control.	27 28 29 30 31 32

[s 28]

	<i>Example for subsection (1A)—</i>	1
	The committed amount was not paid because an ELN system occurrence prevented the ELN distributing funds for duty, assessed interest or penalty tax.	2 3 4
Clause 28	Amendment of s 480, hdg (Offences about self assessments)	5 6
	Section 480, heading, after ‘assessments’—	7
	<i>insert—</i>	8
	—endorsements of instruments	9
Clause 29	Insertion of new s 480A	10
	After section 480—	11
	<i>insert—</i>	12
	480A Offences about self assessments—endorsements of ELN transfer documents	13 14 15
	(1) A self assessor registered under chapter 12, part 2 or 3 must not endorse an ELN transfer document for an ELN transfer under section 455A on the basis that section 22(2) applies to the ELN transfer unless the duty amount for the relevant transfer agreement has been—	16 17 18 19 20 21
	(a) if the self assessor is registered under chapter 12, part 2—paid to the commissioner; or	22 23 24
	(b) if the self assessor is registered under chapter 12, part 3—paid to the commissioner or received by the self assessor.	25 26 27 28
	Maximum penalty—200 penalty units.	29
	<i>Note—</i>	30
	This provision is an executive liability provision under the Administration Act, section 140.	31 32

	(2)	A self assessor registered under chapter 12, part 2 or 3 must not endorse an ELN transfer document for an ELN transfer under section 455A on the basis that section 22(2A) applies to the ELN transfer unless a payment commitment has been made for the relevant transfer agreement.	1 2 3 4 5 6
		Maximum penalty—200 penalty units.	7
		<i>Note—</i>	8
		This provision is an executive liability provision under the Administration Act, section 140.	9 10
	(3)	However, a self assessor does not commit an offence against this section only because—	11 12
		(a) the self assessor endorses an ELN transfer document for an ELN transfer; and	13 14
		(b) the ELN transfer becomes an incomplete ELN transfer within the meaning of chapter 2, part 15.	15 16 17
	(4)	In this section—	18
		<i>duty amount</i> , for an agreement for the transfer of dutiable property, means the amount of duty and any assessed interest and penalty tax imposed on the agreement.	19 20 21 22
Clause 30		Replacement of s 481 (Offence for person other than self assessor to endorse instrument)	23 24
		Section 481—	25
		<i>omit, insert—</i>	26
		481 Offence for person other than self assessor to endorse instrument or ELN transfer document	27 28
	(1)	A person must not make any notation or endorsement on an instrument or ELN transfer document indicating or implying duty has been paid for the instrument or ELN transfer document	29 30 31 32

[s 31]

	unless the person is authorised to do so under this Act.	1 2
	Maximum penalty—200 penalty units.	3
	<i>Note—</i>	4
	This provision is an executive liability provision under the Administration Act, section 140.	5 6
	(2) A person does not commit an offence against subsection (1) if the person makes a notation on an ELN transfer document required under the Electronic Conveyancing National Law (Queensland) for the completion of an ELN transfer.	7 8 9 10 11 12
	(3) In this section—	13
	<i>make</i> , a notation or endorsement on an ELN transfer document, includes enter information into the ELN workspace for the ELN transfer to which the ELN transfer document relates.	14 15 16 17
Clause 31	Amendment of s 481A (Offence to endorse instrument incorrectly or illegibly)	18 19
	(1) Section 481A, heading, after ‘instrument’—	20
	<i>insert—</i>	21
	or ELN transfer document	22
	(2) Section 481A(1) and (2), after ‘instrument’—	23
	<i>insert—</i>	24
	or ELN transfer document	25
	(3) Section 481A(3)—	26
	<i>omit, insert—</i>	27
	(3) However, the person does not commit an offence against subsection (2)(c) in relation to an endorsement made on an ELN transfer document for an ELN transfer only because—	28 29 30 31

	(a) the endorsement was made on the basis that	1
	section 22(2A) applies to the ELN transfer;	2
	and	3
	(b) when the endorsement was made, the	4
	committed amount for the payment	5
	commitment had not been paid to the	6
	commissioner.	7
Clause 32	Amendment of s 482 (Obligations relating to unstamped instruments)	8
	(1) Section 482, heading, after ‘instruments’—	9
	<i>insert—</i>	10
	or ELN transfer documents	11
	(2) Section 482(1) and (2)(b), after ‘instrument’—	12
	<i>insert—</i>	13
	or ELN transfer document	14
Clause 33	Amendment of s 483 (Registration of instruments and transactions)	15
	Section 483, ‘instrument that’—	16
	<i>omit, insert—</i>	17
	instrument or ELN transfer document that	18
Clause 34	Amendment of s 487 (Receipt of instruments in evidence)	19
	(1) Section 487, heading, after ‘instruments’—	20
	<i>insert—</i>	21
	or ELN transfer documents	22
	(2) Section 487(1), (2)(a) and (b) and (3), after ‘instrument’—	23
	<i>insert—</i>	24
	or ELN transfer document	25

[s 35]

- (3) Section 487(2), ‘the instrument in’— 1
omit, insert— 2
an instrument or ELN transfer document in 3

Clause 35 Insertion of new s 487A 4

After section 487— 5

insert— 6

**487A Limitation on use of ELN transfer document 7
endorsed on basis of payment commitment 8**

(1) This section applies if an ELN transfer document 9
has been endorsed under section 455A on the 10
basis that section 22(2A) applies to the ELN 11
transfer to which the document relates. 12

(2) Until the ELN transfer document is registered 13
under the *Land Title Act 1994*, a person must not 14
use the endorsed ELN transfer document for a 15
purpose other than the completion of the ELN 16
transfer. 17

Maximum penalty—200 penalty units. 18

**Clause 36 Amendment of s 488 (Commissioner may require 19
payment of penalty) 20**

(1) Section 488(1)(bb), (bd) and (c), after ‘instrument’— 21

insert— 22

or ELN transfer document 23

(2) Section 488(1)(bd)— 24

renumber as section 488(1)(be). 25

(3) Section 488(1)— 26

insert— 27

	(bd) a self assessor contravenes section 480A in relation to the endorsement of an ELN transfer document; or	1 2 3
Clause 37	Amendment of s 491 (When is an instrument <i>properly stamped</i>)	4 5
	(1) Section 491, heading, after ‘instrument’— <i>insert—</i> or ELN transfer document	6 7 8
	(2) Section 491— <i>insert—</i> (1A) An ELN transfer document is <i>properly stamped</i> if it is stamped under section 455A(1)(b).	9 10 11 12
Clause 38	Amendment of s 496 (Lodging declaration stating facts and circumstances)	13 14
	Section 496, after ‘instrument’— <i>insert—</i> or ELN transfer document	15 16 17
Clause 39	Amendment of s 499 (Reassessments of duty in particular circumstances)	18 19
	(1) Section 499(1), after ‘by an instrument’— <i>insert—</i> or ELN transfer document	20 21 22
	(2) Section 499(2)(a) to (e), (3) and (4), after ‘instrument’— <i>insert—</i> or ELN transfer document	23 24 25
	(3) Section 499(6) and (8), after ‘instrument’— <i>insert—</i>	26 27

[s 40]

	, ELN transfer document or a copy of the ELN transfer document	1 2	
Clause 40	Amendment of s 503 (Amounts stated in foreign currency)	3 4	
(1)	Section 503, ‘instrument, an’— <i>omit, insert—</i> instrument or ELN transfer document, an	5 6 7	
(2)	Section 503(a), after ‘instrument’— <i>insert—</i> or ELN transfer document	8 9 10	
Clause 41	Insertion of new ch 17, pt 20	11	
	Chapter 17— <i>insert—</i>	12 13	
	Part 20	Transitional provisions for Revenue and Other Legislation Amendment Act 2014	14 15 16 17
	655 Definitions for pt 20	18	
	In this part—	19	
	<i>retrospectivity period</i> means the period beginning at the start time and ending immediately before the commencement.	20 21 22	
	<i>ruling</i> means the commissioner’s ruling called ‘DA000.12.1 Transfer duty—exemption for farm-in transactions in the resources sector’.	23 24 25	
	<i>start time</i> means 10.30a.m. on 13 January 2012.	26	

656 Retrospective operation of s 145	1
Section 145, as amended by the <i>Revenue and Other Legislation Amendment Act 2014</i> , applies to a vesting of land in the State made on or after 25 February 2014.	2 3 4
657 Retrospective operation of ch 2, pt 8A	5
(1) Chapter 2, part 8A and any ancillary provision, as inserted or amended by the <i>Revenue and Other Legislation Amendment Act 2014</i> , is taken to have had effect on and from the start time.	6 7 8 9
(2) In this section— <i>ancillary provision</i> means a provision of this Act necessary to give effect to chapter 2, part 8A.	10 11 12
658 Particular matters relating to upfront farm-in agreements for retrospectivity period	13 14
(1) If, during the retrospectivity period, the farmee for an upfront farm-in agreement has lodged the agreement in compliance with paragraph 12 of the ruling the farmee is taken to have complied with section 84K.	15 16 17 18 19
(2) Also, if, during the retrospectivity period, the farmee for an upfront farm-in agreement has notified the commissioner in compliance with paragraph 14 of the ruling, the farmee is taken to have complied with section 84L.	20 21 22 23 24
(3) To remove any doubt, it is declared that if subsection (2) applies, the commissioner or an investigator under the Administration Act may, under that Act, require a person liable for transfer duty for the agreement to give the commissioner or investigator the agreement, or a transfer duty statement for the agreement, on or after the commencement.	25 26 27 28 29 30 31 32

[s 41]

- (4) If, during the retrospectivity period, a person to whom paragraph 12 of the ruling applied did not comply with that paragraph, section 84K applies as if the person were required to lodge the information and agreement or a transfer duty statement for the agreement under that section within 14 days after the commencement. 1
2
3
4
5
6
7
- (5) If, during the retrospectivity period, a person to whom paragraph 14 of the ruling applied did not comply with that paragraph, section 84L applies as if the person were required to give the notice and lodge the agreement or a transfer duty statement for the agreement under section 84L(2) within 30 days after the commencement. 8
9
10
11
12
13
14

659 Application of Administration Act, pt 6—farm-in agreements 15
16

- (1) This section applies if liability for transfer duty arose and was assessed during the retrospectivity period for a dutiable transaction that was— 17
18
19
- (a) a farm-in agreement; or 20
- (b) a transfer of an interest in an exploration authority under a farm-in agreement. 21
22
- (2) Despite the Administration Act, section 65(1)(d), the person liable for transfer duty on the agreement may object to the assessment within 30 days after the commencement. 23
24
25
26

660 Application of start of use requirement under s 416 27
28

- (1) This section applies to a dutiable transaction that is an application to register or transfer a vehicle in the name of a charitable institution— 29
30
31
- (a) if— 32

-
- (i) the application was made on or after 26 February 2013 but before 25 February 2014; and
 - (ii) the period for which the vehicle is used solely or almost solely by the institution for a qualifying exempt purpose has not ended before 25 February 2014; or
 - (b) if the application was made on or after 25 February 2014.
- (2) Section 416(4)(d) as in force on the commencement applies in relation to the application to register or transfer the vehicle.

Clause 42 Amendment of sch 2 (When liability for transfer duty on dutiable transaction arises)

Schedule 2, entry for ‘Transfer of dutiable property’, column 2, paragraph (b)—

omit, insert—

(b) either—

(i) for an ELN transfer—when the ELN workspace for the ELN transfer—

(A) includes an ELN transfer document for the ELN transfer signed by the parties to the transaction; and

(B) is locked; or

(ii) for a transfer other than an ELN transfer, if an instrument effects, or when recorded in a register will effect, the transfer—when the instrument is signed by the parties to the transaction

[s 43]

Clause 43	Amendment of sch 6 (Dictionary)	1
(1)	Schedule 6, definition <i>associated person</i> —	2
	<i>omit.</i>	3
(2)	Schedule 6—	4
	<i>insert</i> —	5
	<i>100% transfer farm-in agreement</i> see section 84D.	6 7
	<i>completed transfer</i> , for chapter 2, part 15, see section 156D.	8 9
	<i>deferred farm-in agreement</i> see section 84C.	10
	<i>digitally sign</i> see the Electronic Conveyancing National Law (Queensland), section 3.	11 12
	<i>ECD variation</i> see section 84E(2).	13
	<i>ELN</i> means an Electronic Lodgment Network under the Electronic Conveyancing National Law (Queensland).	14 15 16
	<i>ELN transfer</i> see section 156D.	17
	<i>ELN transfer document</i> see section 156D.	18
	<i>ELN workspace</i> , for an ELN transfer, see section 156D.	19 20
	<i>expenditure completion date</i> see section 84E(1).	21
	<i>exploration amount</i> —	22
	(a) for an upfront farm-in agreement—see section 84B(1)(b); and	23 24
	(b) for a deferred farm-in agreement—see section 84C(1)(b).	25 26
	<i>farmee</i> —	27
	(a) for an upfront farm-in agreement—see section 84B(1); or	28 29
	(b) for a deferred farm-in agreement—see section 84C(1).	30 31

<i>farm-in agreement</i> means a deferred farm-in agreement or an upfront farm-in agreement.	1 2
<i>farmor</i> see section 84A.	3
<i>incomplete ELN transfer</i> , for chapter 2, part 15, see section 156D.	4 5
<i>locked</i> , in relation to an ELN workspace for an ELN transfer, see section 156F(1).	6 7
<i>lot</i> , for chapter 2, part 15, see section 156D.	8
<i>outstanding liability</i> , for chapter 2, part 15, division 4, see section 156P(1)(b).	9 10
<i>payment commitment</i> , for an agreement for the transfer of dutiable property, see section 156N.	11 12
<i>reassessment event</i> see section 84M(1).	13
<i>related</i> , for chapter 2, part 15, see section 156G.	14
<i>relevant exploration or development</i> see section 84F.	15 16
<i>relevant residential land</i> , for chapter 2, part 15, see section 156D.	17 18
<i>relevant transfer agreement</i> see section 156D.	19
<i>signed</i> , in relation to an ELN transfer document for an ELN transfer, see section 156E.	20 21
<i>subscriber</i> , for chapter 2, part 15, see section 156D.	22 23
<i>transaction number</i> , for an instrument or ELN transfer document endorsed by a self assessor, means the transaction number—	24 25 26
(a) assigned to the instrument or ELN transfer document by the self assessor under a system stated in the self assessor’s notice of registration; or	27 28 29 30
(b) assigned to the instrument or ELN transfer document, and notified to the self assessor,	31 32

[s 44]

under a system administered by the 1
commissioner. 2

transfer information, for chapter 2, part 15, see 3
section 156D. 4

unlocked, in relation to an ELN workspace for an 5
ELN transfer, see section 156F(2). 6

upfront farm-in agreement see section 84B. 7

Part 3 **Amendment of Financial** 8 **Accountability Act 2009** 9

Clause 44 **Act amended** 10
This part amends the *Financial Accountability Act 2009*. 11

Clause 45 **Amendment of s 48 (Delegation by Treasurer of particular 12
powers)** 13
(1) Section 48(2), ‘18(4)’— 14
omit, insert— 15
17, 18 16
(2) Section 48(3)(b), ‘section 50’— 17
omit, insert— 18
section 50 or 53(5) 19

Clause 46 **Amendment of s 53 (Corporation sole of The Treasurer of 20
Queensland)** 21
(1) Section 53(5)— 22
insert— 23
(ea) enter into derivative transactions; and 24

-
- (2) Section 53(5)(ea) and (f)— 1
renumber as section 53(5)(f) and (g). 2
- (3) Section 53— 3
insert— 4
(5A) However, the Treasurer may enter into a 5
derivative transaction only to hedge against a risk 6
to which the State is or will be exposed. 7
- (4) Section 53(8), ‘subsection (7)’— 8
omit, insert— 9
subsection (8) 10
- (5) Section 53(5A) to (8)— 11
renumber as section 53(6) to (9). 12

Clause 47 Amendment of s 78 (Head of internal audit) 13

- (1) Section 78(1)(a)(ii), from ‘public’— 14
omit, insert— 15
person; and 16
- (2) Section 78(3), definition *appropriately qualified*, ‘an 17
employee’— 18
omit, insert— 19
a person 20
- (3) Section 78(3), definition *appropriately qualified*, example— 21
omit, insert— 22
Examples of standing for a person— 23
- a departmental employee’s classification or level in a 24
department or agency 25
 - a person’s level of seniority within an organisation 26

[s 48]

Clause 48	Amendment of s 85 (When departments may enter into derivative transactions)	1
		2
	Section 85—	3
	<i>insert—</i>	4
	(3) To remove any doubt, it is declared that a department does not enter into a derivative transaction for the purposes of subsection (1) if the department merely takes over the administration of a derivative transaction entered into by another department under this section.	5 6 7 8 9 10
Clause 49	Amendment of s 86 (Requirement to report to appropriate Minister about derivative transactions)	11
		12
	(1) Section 86(1)—	13
	<i>omit, insert—</i>	14
	(1) A department must give the appropriate Minister a report about each derivative transaction administered by the department.	15 16 17
	(2) Section 86(3)—	18
	<i>omit, insert—</i>	19
	(3) The appropriate Minister must monitor each derivative transaction administered by the department.	20 21 22
	(3) Section 86(4), after ‘Treasurer’—	23
	<i>insert—</i>	24
	or an appropriately qualified employee of the treasury department	25 26
	(4) Section 86—	27
	<i>insert—</i>	28
	(5) For this section, a department administers a derivative transaction if—	29 30

-
- (a) the department entered into the derivative transaction under section 85; or
 - (b) the department has taken over the administration of the derivative transaction from another department that entered into the transaction under section 85.

Clause 50 Insertion of new s 88A

Part 5, division 7—

insert—

88A Transfer of involvement in company to another department

- (1) This section applies if—
 - (a) an approval is given for a department (the *first department*) under section 88(1); and
 - (b) because of a redistribution of public business of departments, the first department's involvement in a company becomes the responsibility of another department (the *second department*).

Example—

Following a machinery of government change, the second department replaces the first department as the member of a company. The second department need not comply with section 88(1), but must comply with subsections (2) and (3).

- (2) The second department must, within 4 months after the redistribution of public business of departments mentioned in subsection (1)(b), apply for a Treasurer's approval for the second department's proposed action in relation to the company.

Examples of proposed actions—

continue as a member of a company, wind up or sell the company

[s 51]

- (3) The second department may continue as a member of the company only under a Treasurer's approval. 1
2
3
- (4) The Treasurer may give an approval for subsection (3) only if the department has developed a business case that satisfies the Treasurer the continued membership is appropriate. 4
5
6
7
8

Part 4 **Amendment of First Home Owner Grant Act 2000** 9
10

Clause 51 **Act amended** 11
This part amends the *First Home Owner Grant Act 2000*. 12

Clause 52 **Amendment of s 15 (Criterion 5—Residence requirements)** 13
14
Section 15— 15
insert— 16
(5) The commissioner may give an approval or exemption under subsection (2), (3) or (4) at any time, even if the period to which the approval or exemption relates has ended. 17
18
19
20

Clause 53 **Insertion of new pt 12** 21
After part 11— 22
insert— 23

Part 12	Transitional provision for Revenue and Other Legislation Amendment Act 2014	1 2 3 4
----------------	--	------------------

82 Application of s 15	5
Section 15(5) applies in relation to an approval or exemption given by the commissioner on or after 4 July 2013.	6 7 8

Part 5	Amendment of Payroll Tax Act 1971	9 10
---------------	--	---------

Clause 54 Act amended	11
This part amends the <i>Payroll Tax Act 1971</i> .	12
<i>Note—</i>	13
See also the amendments in schedule 1.	14

Clause 55 Amendment of s 13B (Meaning of <i>relevant contract</i>)	15
(1) Section 13B(2)(d)(i), after ‘services’—	16
<i>insert—</i>	17
solely for or	18
(2) Section 13B—	19
<i>insert—</i>	20
(3A) Subsection (2)(a), (b), (c) or (d) does not apply to a contract under which any additional services or work of a kind not covered by the relevant subsection are supplied or performed.	21 22 23 24

[s 56]

- (3) Section 13B(4), ‘(2)(c) and (d) do’— 1
omit, insert— 2
(2) does 3

Clause 56 Amendment of s 14 (Exemption from payroll tax) 4

- (1) Section 14(4)— 5
omit. 6
(2) Section 14(5), ‘Also, despite’— 7
omit, insert— 8
Despite 9
(3) Section 14(7), ‘subsections (4)(a) and’— 10
omit, insert— 11
subsection 12
(4) Section 14(9)— 13
insert— 14

Australian Qualifications Framework has the 15
meaning given under the *Higher Education* 16
Support Act 2003 (Cwlth), schedule 1. 17

certificate II traineeship means a traineeship 18
leading to a certificate II qualification under the 19
Australian Qualifications Framework. 20

certificate III traineeship means a traineeship 21
leading to a certificate III traineeship 22
qualification under the Australian Qualifications 23
Framework. 24

Clause 57 Insertion of new pt 12 25

- After part 11— 26
insert— 27

Part 12	Transitional provision for Revenue and Other Legislation Amendment Act 2014	1 2 3 4
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144 Application of s 13B	5
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- | | | |
|-----|--|----------------------------------|
| (1) | Section 13B, as amended by the <i>Revenue and Other Legislation Amendment Act 2014</i> , applies in respect of work performed on or after the commencement, regardless of when amounts are paid or become payable for the performance of the work. | 6
7
8
9
10
11 |
| (2) | To remove any doubt, it is declared that section 13B as in force immediately before the commencement continues to apply in respect of work performed before the commencement, regardless of when amounts are paid or become payable for the performance of the work. | 12
13
14
15
16
17 |

Part 6	Amendment of Queensland Competition Authority Act 1997	18 19
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Clause 58	Act amended	20
	This part amends the <i>Queensland Competition Authority Act 1997</i> .	21 22

Clause 59	Amendment of long title	23
	Long title, from ‘Queensland’ to ‘services,’— <i>omit, insert—</i>	24 25

[s 60]

	Queensland Independent Pricing and Productivity Authority, give it powers and functions about pricing practices relating to monopoly business activities, competitive neutrality, access to services and productivity matters,	1 2 3 4 5
Clause 60	Amendment of s 1 (Short title)	6
	Section 1, ‘ <i>Queensland Competition Authority Act 1997</i> ’—	7
	<i>omit, insert—</i>	8
	<i>Queensland Independent Pricing and Productivity Authority Act 1997</i>	9 10
Clause 61	Replacement of pt 2 hdg (Queensland Competition Authority)	11 12
	Part 2, heading—	13
	<i>omit, insert—</i>	14
	Part 2	Queensland 15
		Independent Pricing 16
		and Productivity 17
		Authority 18
Clause 62	Amendment of s 7 (Establishment of authority)	19
	Section 7, ‘Queensland Competition Authority’—	20
	<i>omit, insert—</i>	21
	Queensland Independent Pricing and Productivity Authority	22 23
Clause 63	Amendment of s 10 (Authority’s functions)	24
	(1) Section 10(a) to (ba)—	25
	<i>omit, insert—</i>	26

(a)	to give information or advice to the Minister to help the Minister make decisions about—	1 2
(i)	declaring particular business activities to be monopoly business activities; or	3 4
(ii)	revoking the declarations; and	5
(b)	to do the following things in relation to monopoly business activities under this Act—	6 7 8
(i)	conduct investigations about pricing practices;	9 10
(ii)	conduct price monitoring investigations;	11 12
(iii)	report the results of investigations mentioned in subparagraphs (i) and (ii);	13 14 15
(iv)	make pricing determinations; and	16
(ba)	to give advice to government agencies about carrying on business activities in compliance with the principle of competitive neutrality; and	17 18 19 20
(2)	Section 10(d)— <i>omit.</i>	21 22
(3)	Section 10(hb) and (i)— <i>omit, insert—</i>	23 24
(i)	to give information or advice to the Minister about access codes or proposed access codes; and	25 26 27
(4)	Section 10— <i>insert—</i>	28 29
(ld)	if referred by the Minister under section 170B or on its own initiative—to review,	30 31

[s 64]

	research and report on productivity matters;	1
	and	2
(5)	Section 10(n), ‘paragraphs (a) to (m)’—	3
	<i>omit, insert—</i>	4
	paragraph (a) to (v)	5
(6)	Section 10(ba) to (n)—	6
	<i>renumber</i> as section 10(c) to (w).	7
Clause 64	Amendment of s 12 (Directions by Minister about authority’s functions)	8
		9
(1)	Section 12(4)—	10
	<i>omit.</i>	11
(2)	Section 12(5)(b), ‘section 10(lb) or (lc)’—	12
	<i>omit, insert—</i>	13
	section 10(s) or (t)	14
(3)	Section 12—	15
	<i>insert—</i>	16
	(7) The Minister must ensure a direction mentioned	17
	in subsection (6) is gazetted within 14 days after	18
	it is given.	19
Clause 65	Replacement of s 13 (Public availability of directions)	20
	Section 13—	21
	<i>omit, insert—</i>	22
	13 Authority may give information and advice	23
	The authority may give information and advice to a	24
	Minister or chief executive of a department in relation	25
	to the authority’s functions.	26

Clause 66	Amendment of s 13A (What pt 3 is about)	1
	Section 13A(1)—	2
	<i>insert—</i>	3
	(d) the making of pricing determinations for monopoly business activities.	4 5
Clause 67	Insertion of new s 13F	6
	Part 3, division 1, after section 13E—	7
	<i>insert—</i>	8
	13F Non-application to particular business activities regulated by national scheme laws	9 10
	(1) This part does not apply to a business activity that is any of the following—	11 12
	(a) a business activity that is or may be subject to a network revenue or pricing determination under the National Electricity (Queensland) Law;	13 14 15 16
	(b) a business activity to which paragraph (a) does not apply because the person conducting the activity is the subject of an exemption from the requirement to register as a registered participant in relation to that activity under the National Electricity (Queensland) Law and National Electricity Rules;	17 18 19 20 21 22 23 24
	(c) a distribution service provided by means of, or in connection with, the Mount Isa–Cloncurry supply network during a relevant regulatory control period;	25 26 27 28
	(d) a business activity that is or may be subject to price or revenue regulation under the National Gas (Queensland) Law or the National Gas (Queensland) Regulations;	29 30 31 32

[s 68]

	(e)	a service provided by means of a pipeline to which any of the following applies under the National Gas (Queensland) Law—	1 2 3
	(i)	a decision of the relevant Minister not to make a coverage determination;	4 5
	(ii)	a coverage revocation determination;	6
	(iii)	a 15-year no-coverage determination;	7
	(iv)	a price regulation exemption.	8
	(2)	In this section—	9
		<i>Mount Isa–Cloncurry supply network</i> see the <i>Electricity—National Scheme (Queensland) Act 1997</i> , section 10(4).	10 11 12
		<i>relevant regulatory control period</i> see the <i>Electricity—National Scheme (Queensland) Act 1997</i> , section 10(4).	13 14 15
Clause 68		Replacement of pt 3, divs 1A and 2	16
		Part 3, divisions 1A and 2—	17
		<i>omit, insert—</i>	18
		Division 2	19
		Declarations of monopoly business activities	20
		Subdivision 1	21
		Making declarations	
		14 Request for declaration by Minister	22
		An entity, including the authority or a local government, may ask the Minister—	23 24
	(a)	to declare a government business activity or non-government business activity to be a monopoly business activity; and	25 26 27

-
- (b) if the declaration is made, to refer the business activity to the authority for an investigation or pricing determination under this part.

15 Consultation before declaration by Minister

- (1) This section applies to—
- (a) a significant business activity carried on by a local government entity; or
- (b) a non-government business activity.
- (2) Before deciding whether to declare the business activity to be a monopoly business activity, the Minister must consult with—
- (a) the entity carrying on the business activity; and
- (b) in the case of a significant business activity carried on by a local government entity—the responsible local government for the entity.
- (3) The process for consultation must include giving the entity or responsible local government at least 90 days to make submissions to the Minister about the possible declaration.

16 Declaration by Minister

- (1) The Minister may, by gazette notice, declare a government business activity or non-government business activity to be a monopoly business activity if the Minister is satisfied that—
- (a) in relation to the market in which the business activity is carried on—
- (i) there is an absence of vigorous rivalry in the market; and

[s 68]

- | | | |
|-----------|--|------------------|
| (ii) | there are barriers to entry to the market; | 1 |
| | or | 2 |
| (b) | for other reasons, competitive pressures do not effectively constrain the commercial behaviour of the entity in carrying on the business activity. | 3
4
5
6 |
| (2) | In making a decision about the matters mentioned in subsection (1)(a) and (b), the Minister may consider evidence— | 7
8
9 |
| (a) | of the extent of the market power exercised by the entity in carrying on the business activity; or | 10
11
12 |
| (b) | that the entity is earning an excessive return in carrying on the business activity; or | 13
14 |
| (c) | that the entity would be earning an excessive return in carrying on the business activity if it were operating with greater efficiency; or | 15
16
17 |
| (d) | that the entity is cross-subsidising the business activity. | 18
19 |
| (3) | The declaration must identify the business activity by reference to the entity carrying on the activity. | 20
21
22 |
| (4) | The Minister may make the declaration whether or not anyone has asked the Minister to make the declaration. | 23
24
25 |
| (5) | The declaration continues in operation until it is revoked. | 26
27 |
| 17 | Declaration of government business activity by regulation | 28
29 |
| (1) | A regulation may declare a government business activity to be a monopoly business activity. | 30
31 |

	(2) The declaration must identify the business activity by reference to the government agency carrying on the activity.	1 2 3
18	Published list of monopoly business activities	4
	The authority must keep a current list of monopoly business activities published on its website.	5 6
19	Effect on declaration of change of person carrying on activity	7 8
	(1) This section applies if—	9
	(a) a business activity is declared to be a monopoly business activity under this subdivision; and	10 11 12
	(b) after the declaration is made, the government agency or person carrying on the activity changes.	13 14 15
	(2) The change does not affect the validity of the declaration.	16 17
	(3) The declaration is taken to identify the monopoly business activity by reference to the new government agency or person carrying on the activity.	18 19 20 21
Clause 69	Replacement of pt 3, div 2A, hdg (Revocation of declarations made by the Minister)	22 23
	Part 3, division 2A, heading—	24
	<i>omit, insert—</i>	25

[s 70]

Subdivision 2	Revoking declarations	1
Clause 70	Amendment of s 21D (Recommendation to revoke)	2
	(1) Section 21D(1), ‘19 or 21A’—	3
	<i>omit, insert—</i>	4
	16	5
	(2) Section 21D(4), ‘relevant declaration criteria’—	6
	<i>omit, insert—</i>	7
	criteria used by the Minister for deciding, under	8
	section 16, whether to declare a business activity to be	9
	a monopoly business activity	10
Clause 71	Amendment of s 21F (Notice of investigation)	11
	Section 21F(1), ‘division’—	12
	<i>omit, insert—</i>	13
	subdivision	14
Clause 72	Amendment of s 21G (Procedures for investigation)	15
	Section 21G, ‘division’—	16
	<i>omit, insert—</i>	17
	subdivision	18
Clause 73	Amendment of s 21H (Revocation)	19
	Section 21H(1), ‘relevant declaration criteria’—	20
	<i>omit, insert—</i>	21
	criteria used by the Minister for deciding, under	22
	section 16, whether to declare a business activity to be	23
	a monopoly business activity	24

Clause 74	Amendment of s 23 (Investigations about pricing practices)	1 2
	Section 23(4) and (5), ‘reference’—	3
	<i>omit, insert</i> —	4
	referral	5
Clause 75	Amendment of s 23A (Price monitoring investigations)	6
	Section 23A(5) to (7), ‘reference’—	7
	<i>omit, insert</i> —	8
	referral	9
Clause 76	Amendment of s 24 (Directions of Minister for investigation)	10 11
	(1) Section 24(1)(b)—	12
	<i>omit, insert</i> —	13
	(b) to determine, or make a recommendation about, a stated matter—	14 15
	(i) in a stated way; or	16
	(ii) having regard to stated matters; or	17
	(iii) using stated information or assumptions;	18 19
	(2) Section 24(1)(d)—	20
	<i>omit.</i>	21
Clause 77	Replacement of s 26 (Matters to be considered by authority for investigation)	22 23
	Section 26—	24
	<i>omit, insert</i> —	25

[s 78]

26	Matters to be considered by authority for investigation	1
		2
	In conducting an investigation under this division, the authority—	3
		4
	(a) must have regard to—	5
	(i) the need for efficient resource allocation; and	6
		7
	(ii) the need to protect consumers from abuses of monopoly power; and	8
		9
	(iii) the need to protect the legitimate business interests of entities carrying on monopoly business activities; and	10
		11
		12
	(b) may have regard to anything else the authority considers relevant.	13
		14

Clause 78	Amendment of s 28 (Ending of authority’s jurisdiction for investigation)	15
		16
	Section 28(1)(b), ‘reference’—	17
	<i>omit, insert</i> —	18
	referral	19

Clause 79	Amendment of s 33 (Contents of report)	20
	(1) Section 33(2)—	21
	<i>renumber</i> as section 33(3).	22
	(2) Section 33—	23
	<i>insert</i> —	24
	(2) The authority may include in a report a recommendation that the monopoly business activity be referred to the authority for a pricing determination under section 37B.	25
		26
		27
		28

Clause 80	Replacement of s 34 (Public availability of reports)	1
	Section 34—	2
	<i>omit, insert—</i>	3
	34 Publication of reports	4
	(1) As soon as practicable after giving a report to the Minister, the authority must publish the report on its website.	5 6 7
	(2) Subsection (1) applies subject to section 35.	8
	(3) The authority must continue to publish the report on its website for at least 2 years.	9 10
Clause 81	Amendment of s 35 (Delaying public availability of reports)	11 12
	(1) Section 35, heading, ‘public availability’—	13
	<i>omit, insert—</i>	14
	publication	15
	(2) Section 35(1), ‘made available for public inspection’—	16
	<i>omit, insert—</i>	17
	published	18
Clause 82	Replacement of ss 36—37A	19
	Sections 36 to 37A—	20
	<i>omit, insert—</i>	21
	36 Minister’s response to report	22
	(1) This section applies to a report relating to a monopoly business activity carried on by a government agency other than a local government entity.	23 24 25 26
	(2) The Minister must give the authority a response to the report—	27 28
	(a) within 90 days after receiving it; or	29

[s 82]

- (b) as soon as practicable after the end of any 1
longer period the Minister needs to properly 2
consider the report, or to carry out 3
appropriate consultation with the 4
responsible Minister for the government 5
agency, before giving a response. 6

Example— 7

The Minister may need more than 90 days to properly 8
consider a report because of its size or complexity. 9

**36A Responsible local government's response to 10
report 11**

- (1) This section applies to a report relating to a 12
monopoly business activity carried on by a local 13
government entity other than a water entity. 14
- (2) Within 90 days after receiving a copy of the 15
report under section 30(3)(b), the responsible 16
local government must— 17
- (a) give the authority a response to the report; 18
and 19
- (b) give a copy of the response to— 20
- (i) the Minister; and 21
- (ii) the local government Minister; and 22
- (iii) the local government entity carrying on 23
the activity. 24

36B Water entity's response to report 25

- (1) This section applies to a report relating to a 26
monopoly business activity carried on by a local 27
government entity that is a water entity. 28
- (2) Within 90 days after receiving a copy of the 29
report under section 31, the water entity must— 30

-
- (a) give the authority a response to the report; 1
and 2
 - (b) give a copy of the response to— 3
 - (i) the Minister; and 4
 - (ii) the local government Minister; and 5
 - (iii) each participating local government for 6
the entity. 7

36C Non-government entity's response to report 8

- (1) This section applies to a report relating to a 9
monopoly business activity that is a 10
non-government business activity. 11
- (2) Within 90 days after receiving a copy of the 12
report under section 31, the person carrying on 13
the activity must give the authority the person's 14
written response to the report. 15

Maximum penalty—500 penalty units. 16

36D Publication of responses 17

- (1) This section applies to a response given to the 18
authority under section 36(2), 36A(2), 36B(2) or 19
36C(2). 20
- (2) The authority must publish the response on its 21
website for at least 2 years. 22

Clause 83 Renumbering of pt 3, div 5 (Miscellaneous) 23

Part 3, division 5— 24

renumber as part 3, division 7. 25

[s 84]

Clause 84	Renumbering of s 37B (Authority may give advice about pricing practices)	1 2
	Section 37B—	3
	<i>renumber</i> as section 37Z.	4
Clause 85	Insertion of new pt 3, div 5	5
	Part 3—	6
	<i>insert</i> —	7
	Division 5 Pricing determinations	8
	37 Definitions for div 5	9
	In this division—	10
	<i>notice</i> means written notice.	11
	<i>pricing period</i> , for a pricing determination, means the period for which the determination applies.	12 13 14
	<i>relevant entity</i> , for a monopoly business activity, means the government agency or other person carrying on the activity.	15 16 17
	37A Referral for particular business activities only if recommended in report under div 4	18 19
	(1) This section applies to—	20
	(a) a government business activity carried on by a local government entity; or	21 22
	(b) a non-government business activity.	23
	(2) The Minister may make a referral under section 37B only if a report given to the Minister under division 4 includes a recommendation that the Minister make the referral.	24 25 26 27

37B Minister may refer activity for pricing determination	1 2
(1) Subject to section 37A, the Minister may refer a monopoly business activity to the authority to make a pricing determination or determinations under this division.	3 4 5 6
(2) The referral may state the pricing period for which a pricing determination is to be made.	7 8
(3) The referral may direct the authority to make a pricing determination—	9 10
(a) in a stated way; or	11
(b) having regard to stated matters; or	12
(c) using stated information or assumptions.	13
37C Draft pricing determination	14
(1) Before making a pricing determination for a monopoly business activity, the authority must prepare a draft pricing determination for a pricing period, having regard to the matters mentioned in section 37H.	15 16 17 18 19
(2) The authority must give the draft determination to the relevant entity and invite the relevant entity to make submissions on the draft in the way and within the period the authority considers appropriate.	20 21 22 23 24
(3) The authority may also consult on the draft determination in any other way and with any other entity the authority considers appropriate.	25 26 27
37D Pricing determination	28
(1) After considering any submissions received by it under section 37C, the authority must make, under this division, the pricing determination or determinations required by the Minister's referral	29 30 31 1

[s 85]

under section 37B.	2
(2) The authority must give notice of the pricing determination to the relevant entity at least 30 days before the start of the pricing period for the determination.	3 4 5 6
37E Reasons	7
A pricing determination must include the authority's reasons for making the determination.	8 9
37F Pricing periods	10
(1) A pricing determination must state the pricing period for which it applies.	11 12
(2) The pricing period for a determination must comply with any pricing period stated in the Minister's referral under section 37B.	13 14 15
37G Requirements of pricing determination	16
(1) A pricing determination must require the relevant entity to adopt the pricing practices stated in the determination in carrying on the monopoly business activity.	17 18 19 20
(2) The pricing determination may impose requirements on the relevant entity for any matter relating to the pricing practices the authority considers appropriate.	21 22 23 24
(3) Without limiting subsections (1) and (2), the pricing determination may state the price, or the maximum allowed revenue, at or for which the relevant entity must carry on the activity.	25 26 27 28

37H Matters to be considered by authority in making pricing determination	1 2
(1) In making a pricing determination, the authority—	3 4
(a) must have regard to the need—	5
(i) for efficient resource allocation; and	6
(ii) to protect consumers from abuses of monopoly power; and	7 8
(iii) to protect the legitimate business interests of the relevant entity carrying on the monopoly business activity to which the determination relates; and	9 10 11 12
(b) may have regard to anything else the authority considers relevant.	13 14
(2) The authority may have regard to a matter under subsection (1) as it may continue in existence, arise, or be relevant over a period that is longer than the pricing period for which the pricing determination is being made.	15 16 17 18 19
(3) If a pricing determination may have the effect of a price increase for customers that is higher than the rate of inflation, the authority must—	20 21 22
(a) implement a price path for the introduction of the price increase to moderate its impact on customers; or	23 24 25
(b) if it decides not to implement a price path, state its reasons for not doing so in the determination.	26 27 28
(4) In implementing a price path, the authority must have regard to the legitimate business interests of the relevant entity carrying on the monopoly business activity.	29 30 31 32
(5) A price path may indicate how it will continue beyond the pricing period to which the pricing	33 34

[s 85]

determination relates, subject to any later pricing determination.	1 2
(6) This section applies in relation to the amendment of a pricing determination in the same way as it applies to the making of a pricing determination.	3 4 5
37I Period for which pricing determination has effect	6 7
(1) Subject to subsections (2) to (6), a pricing determination has effect for the pricing period stated in it.	8 9 10
(2) A pricing determination does not take effect before the end of 30 days after the authority gives notice to the relevant entity under section 37D(2).	11 12 13
(3) Subsection (4) applies if—	14
(a) while a pricing determination (the <i>existing determination</i>) is in force for a monopoly business activity, the authority makes another pricing determination (the <i>further determination</i>) for the activity; and	15 16 17 18 19
(b) under subsection (2), the further determination does not take effect until after the start of the pricing period stated in it.	20 21 22
(4) The existing determination continues in force until the further determination takes effect, even if the pricing period stated in the existing determination ends.	23 24 25 26
(5) The authority may end a pricing determination by notice given to the relevant entity.	27 28
(6) A pricing determination ends if the activity to which it applies stops being a monopoly business activity.	29 30 31

37J Enforcement of pricing determination	1
A pricing determination may be enforced in the way provided under division 6.	2 3
37K Pricing practices of relevant entities	4
A relevant entity carrying on a monopoly business activity to which a pricing determination relates must adopt pricing practices consistent with the determination.	5 6 7 8
37L Register of pricing determinations	9
(1) The authority must keep a register of pricing determinations.	10 11
(2) The authority must publish the register on its website.	12 13
(3) For each determination, the register must include details of the following—	14 15
(a) the name of the relevant entity carrying on the monopoly business activity to which the determination relates;	16 17 18
(b) the monopoly business activity;	19
(c) the day the determination was made;	20
(d) the pricing period;	21
(e) if, under section 37I(2), the determination did not take effect at the start of the pricing period stated in it—the day the determination took effect;	22 23 24 25
(f) the authority's reasons for the determination.	26 27
(4) For each amendment of a determination, the register must include details of the following—	28 29
(a) the amendment;	30

[s 85]

(b)	the day the amendment is to take, or took, effect;	1 2
(c)	the authority's reasons for making the amendment.	3 4
(5)	The details of the authority's reasons for the determination or amendment must not include details likely to damage the commercial activities of the relevant entity.	5 6 7 8
37M	Ending of authority's jurisdiction to determine pricing	9 10
	The authority's jurisdiction to make a pricing determination about a monopoly business activity ends if the activity stops being a monopoly business activity.	11 12 13 14
37N	Application for amendment of pricing determination	15 16
(1)	A relevant entity for a monopoly business activity for which the authority has made a pricing determination may apply to the authority for an amendment of the determination on the basis that—	17 18 19 20 21
(a)	there has been a material change of circumstances since the determination was made; and	22 23 24
(b)	the material change of circumstances justifies the amendment.	25 26
(2)	The application must be in writing and state—	27
(a)	details of the material change of circumstances; and	28 29
(b)	why the relevant entity considers the material change of circumstances justifies the amendment.	30 31 32

-
- (3) The relevant entity may withdraw the application at any time. 1
2
 - (4) The authority may refuse to consider or further consider the application if it considers the application is vexatious or frivolous. 3
4
5

37O Amendment in response to application 6

- (1) The authority may amend a pricing determination in response to an application under section 37N if the authority is satisfied there has been a material change of circumstances that justifies the amendment. 7
8
9
10
11

Note— 12

Section 37H applies to the authority in making the amendment. 13
14

- (2) The authority must give notice of the making of the amendment to the relevant entity. 15
16
- (3) The notice must state the day the amendment takes effect. 17
18

37P Amendment on authority's own initiative 19

- (1) The authority may, on its own initiative, amend a pricing determination to correct— 20
21
 - (a) a clerical mistake; or 22
 - (b) an error arising from an accidental slip or omission; or 23
24
 - (c) a material miscalculation of figures or a material mistake in the description of any person, thing or matter referred to in the determination; or 25
26
27
28
 - (d) a defect in form. 29
- (2) The authority must give notice of the making of the amendment to the relevant entity. 30
31

[s 85]

- (3) The notice must state the day on which the amendment takes effect. 1
2

37Q Investigation 3

- (1) For making a draft pricing determination or a pricing determination, or deciding whether to amend a pricing determination, the authority may conduct an investigation. 4
5
6
7
- (2) Before starting the investigation, the authority must give reasonable notice of the investigation to— 8
9
10
- (a) the relevant entity; and 11
- (b) any other person the authority considers appropriate. 12
13
- (3) The notice must state the following— 14
- (a) the authority's intention to conduct the investigation; 15
16
- (b) the subject matter of the investigation; 17
- (c) that the person to whom the notice is given may make written submissions to the authority on the subject matter within the time stated in the notice; 18
19
20
21
- (d) the authority's address. 22
- (4) Part 6 applies to the investigation. 23

37R Authority may require production of documents or information for particular purposes 24
25
26

- (1) For making a draft pricing determination or a pricing determination, or deciding whether to amend a pricing determination, the authority may make a requirement under this section. 27
28
29
30

-
- (2) The authority may, by notice given to a relevant entity, require the relevant entity to give the authority, within a reasonable time of at least 14 days stated in the notice, a stated document or stated information.
- (3) The notice may require that the document or information be certified by an auditor before being given to the authority.
- (4) The notice must state that this section applies to the requirement.
- (5) The relevant entity must comply with the notice within the time stated in the notice, unless the relevant entity has a reasonable excuse.
- Maximum penalty—1000 penalty units or 1 year’s imprisonment.
- (6) It is a reasonable excuse for an individual not to comply with the notice that complying might tend to incriminate the individual or expose the individual to a penalty.
- (7) This section does not apply to a relevant entity that is a government agency.

37S Information to be considered by authority in making decisions

- (1) Subsection (2) applies to a decision by the authority about making a draft pricing determination, a pricing determination or an amendment to a pricing determination if—
- (a) under this division, the authority requires or invites the person to give information to the authority within a stated period for the purpose of the decision; and
- (b) the person gives information (*late information*) to the authority after the stated period.

[s 85]

- (2) The authority may make the decision without taking the late information into account. 1
2
- (3) In this section— 3
information includes a document or submission. 4

Division 6 **Court orders for** 5
 enforcement of pricing 6
 determinations 7

37T Orders to enforce pricing determinations 8

- (1) This section applies if, on application by any person, the court is satisfied the government agency or other person carrying on a monopoly business activity (the *contravening entity*) is engaging, or proposing to engage, in conduct constituting a contravention of a pricing determination. 9
10
11
12
13
14
15
- (2) The court may make all or any of the following orders— 16
17
 - (a) an order granting an injunction, on terms the court considers appropriate— 18
19
 - (i) restraining a contravening entity from engaging in the conduct; or 20
21
 - (ii) if the conduct involves failing to do something—requiring a contravening entity to do the thing; 22
23
24
 - (b) an order directing a contravening entity to compensate a person for loss or damage suffered because of the contravention; 25
26
27
 - (c) another order the court considers appropriate. 28
29
- (3) If the court has power under subsection (2) to grant an injunction restraining a contravening 30
31

entity from engaging in particular conduct, or 1
requiring a contravening entity to do anything, 2
the court may make any other order, including 3
granting an injunction, it considers appropriate 4
against any other person involved in the 5
contravention concerned. 6

- (4) A reference in subsection (3) to a person involved 7
in a contravention is a reference to a person 8
who— 9
- (a) has aided, abetted, counselled or procured 10
the contravention; or 11
 - (b) has induced the contravention, whether 12
through threats, promises or in another way; 13
or 14
 - (c) has been in any way, directly or indirectly, 15
knowingly concerned in, or a party to, the 16
contravention; or 17
 - (d) has conspired with others to effect the 18
contravention. 19

37U Consent injunctions 20

On application for an enforcement injunction, the 21
court may grant the injunction by consent of all of the 22
parties to the proceeding, whether or not the court is 23
satisfied section 37T applies. 24

37V Interim injunctions 25

- (1) The court may grant an interim injunction 26
pending determination of an application for an 27
enforcement injunction. 28
- (2) If the application is made by the authority, the 29
court must not require the authority or another 30
person, as a condition of granting an interim 31
injunction, to give an undertaking as to damages. 32

[s 86]

37W Factors relevant to granting restraining injunction	1 2
The court may grant an enforcement injunction restraining a person from engaging in conduct whether or not—	3 4 5
(a) it appears to the court that the person intends to engage again, or to continue to engage, in conduct of that kind; or	6 7 8
(b) the person has previously engaged in conduct of that kind; or	9 10
(c) there is an imminent danger of substantial damage to someone else if the person engages in conduct of that kind.	11 12 13
37X Factors relevant to granting mandatory injunction	14 15
The court may grant an enforcement injunction requiring a person to do a thing whether or not—	16 17
(a) it appears to the court that the person intends to fail again, or to continue to fail, to do the thing; or	18 19 20
(b) the person has previously failed to do the thing; or	21 22
(c) there is an imminent danger of substantial damage to someone else if the person fails to do the thing.	23 24 25
37Y Discharge or variation of injunction or order	26
The court may discharge or vary an injunction or order granted under this division.	27 28

Clause 86 Replacement of ss 38 and 39	29
Sections 38 and 39—	30

omit, insert—

38 Principle of competitive neutrality

- (1) The principle of competitive neutrality is that a government agency carrying on a significant business activity should not enjoy a competitive advantage over competitors or potential competitors in a particular market arising from a factor applying to the agency only because it is a government agency.
- (2) For example, a government agency carrying on a significant business activity may enjoy a competitive advantage over competitors or potential competitors in a particular market because the government agency, in carrying on the activity is not—
- (a) subject to full Commonwealth or State taxes; or
 - (b) paying commercial rates of interest on loans; or
 - (c) subject to procedural or regulatory requirements of the Commonwealth, the State or a local government to the same extent as a competitor; or
 - (d) charging prices that fully reflect costs; or
 - (e) earning a commercial rate of return on the activity.

39 Significant business activities

- (1) In this part, *significant business activity* means—
- (a) a business activity declared by regulation under subsection (2) to be a significant business activity; or

[s 87]

	(b) an undeclared business activity the authority has decided under section 46(1)(a) to be a significant business activity.	1 2 3
	(2) A regulation may declare a business activity carried on by a government agency to be, or not to be, a significant business activity for this part.	4 5 6
	(3) A declaration under subsection (2) may specify a particular business activity or describe a business activity by reference to stated factors (for example, an amount of turnover).	7 8 9 10
	(4) A regulation may prescribe principles applying to a decision whether an undeclared business activity is a significant business activity.	11 12 13
	(5) The authority must keep a current list of significant business activities published on its website.	14 15 16
	(6) In this section—	17
	<i>undeclared business activity</i> means a business activity carried on by a government agency other than a business activity to which a declaration under subsection (2) applies.	18 19 20 21
Clause 87	Replacement of ss 42 and 43	22
	Sections 42 and 43—	23
	<i>omit, insert—</i>	24
	42 When a complaint may be made	25
	(1) A person may make a complaint under this division to the authority against a government agency carrying on a business activity on the ground the agency, in carrying on the activity, does not comply with the principle of competitive neutrality.	26 27 28 29 30 31
	(2) However, the person may make the complaint only if—	32 33

	(a) the business activity is—	1
	(i) a significant business activity; or	2
	(ii) an undeclared business activity the person considers to be a significant business activity, having regard to the principles prescribed under section 39(4); and	3 4 5 6 7
	(b) the person is, or may be, adversely affected by the competitive advantage the person alleges is being enjoyed by the government agency; and	8 9 10 11
	(c) the person has made a genuine attempt to resolve the subject matter of the complaint with the government agency.	12 13 14
Clause 88	Amendment of s 44 (Making a complaint)	15
	Section 44, heading—	16
	<i>omit, insert—</i>	17
	44 Requirements for a complaint	18
Clause 89	Replacement of s 46 (Requirement of authority to investigate)	19 20
	Section 46—	21
	<i>omit, insert—</i>	22
	46 Decision whether to investigate	23
	(1) Within 28 days after receiving a complaint, the authority must—	24 25
	(a) for a complaint about an undeclared business activity—decide, having regard to the principles prescribed under section 39(4), whether the activity is a significant business activity; and	26 27 28 29 30

[s 89]

- (b) decide whether or not to investigate the complaint; and 1
2
 - (c) give the complainant a notice of the authority's decision. 3
4
- (2) In determining for subsection (1) the number of days that have elapsed since the authority received the complaint, any days on which there is an outstanding requirement under section 45(1) are not counted. 5
6
7
8
9
- (3) Subsection (1)(a) does not apply if, in dealing with another complaint, the authority has already decided whether the activity is a significant business activity. 10
11
12
13
- (4) If the authority decides not to investigate the complaint, the notice under subsection (1)(c) must include the reasons for the decision. 14
15
16
- (5) The authority must decide to investigate the complaint unless— 17
18
 - (a) the business activity to which the complaint relates is not a significant business activity; 19
20
or 21
 - (b) the authority reasonably believes— 22
 - (i) the complainant is not, or could not be, in competition in a particular market with the government agency carrying on the business activity; or 23
24
25
26
 - (ii) the complainant is not, or is unlikely to be, adversely affected by the non-compliance by the government agency with the principle of competitive neutrality alleged in the complaint; or 27
28
29
30
31
32
 - (iii) the complainant has not shown it has made a genuine attempt to resolve the subject matter of the complaint with 33
34
35

	the government agency carrying on the business activity; or	1 2
	(iv) the complaint is frivolous or vexatious.	3
(6)	In forming a belief for subsection (5)(b)(i), the authority must have regard to the following—	4 5
	(a) laws and government policy governing competition in the particular market;	6 7
	(b) whether the complainant is supplying, or could supply, the goods or service the subject of the business activity, or similar goods or a similar service, in the particular market;	8 9 10 11 12
	(c) the structure of the particular market.	13
	46A Investigation	14
	(1) If the authority decides to investigate the complaint, the authority must carry out the investigation as quickly as is reasonable in all the circumstances.	15 16 17 18
	(2) Subsection (1) applies subject to section 47(2).	19
Clause 90	Amendment of s 49 (Matters to be considered by authority for investigation)	20 21
	Section 49(1)(e) to (l) and examples—	22
	<i>omit.</i>	23
Clause 91	Replacement of s 52 (Authority to report to Minister)	24
	Section 52—	25
	<i>omit, insert—</i>	26

[s 92]

52 Authority to report to Minister and complainant 1
2

The authority must report the results of an 3
investigation to the Minister and, subject to section 56, 4
to the complainant. 5

Clause 92 Replacement of ss 55–59 6

Section 55— 7

omit, insert— 8

55 Publication of reports 9

(1) As soon as practicable after giving a report to the 10
Minister, the authority must publish the report on 11
its website. 12

(2) Subsection (1) applies subject to section 56. 13

(3) The authority must continue to publish the report 14
on its website for at least 2 years. 15

56 Delaying publication of reports 16

(1) The authority may recommend in a report that, in 17
the special circumstances of the case, the report, 18
or a part of the report, not be published for a 19
stated period. 20

(2) The authority must give reasons for the 21
recommendation. 22

(3) Section 52 does not require the authority to give 23
the complainant a report, or part of a report, to 24
which a recommendation relates until the end of 25
the period mentioned in subsection (1). 26

(4) Section 55(1) applies to a report, or part of a 27
report, to which a recommendation relates as if 28
the report were given to the Minister at the end of 29
the period mentioned in subsection (1). 30

57 Minister's response to report 1

(1) The Minister must give the authority a response to the report— 2
3

(a) within 90 days after receiving it; or 4

(b) as soon as practicable after the end of any longer period that the Minister needs to properly consider the report, or to carry out appropriate consultation with the responsible Minister for the government agency, before giving a response. 5
6
7
8
9
10

Example— 11

The Minister may need more than 90 days to properly consider a report because of its size or complexity. 12
13

(2) On receipt of the Minister's response, the authority must publish the report and the Minister's response on the authority's website. 14
15
16

Clause 93 Replacement of pt 4, divs 5 and 6 17

Part 4, divisions 5 and 6— 18

omit, insert— 19

Division 5 Advice 20

60 Authority may advise government agencies 21

The authority may give advice to government agencies about carrying on business activities in compliance with the principle of competitive neutrality. 22
23
24

Clause 94 Replacement of pt 5A (Pricing of water) 25

Part 5A— 26

omit, insert— 27

[s 94]

Part 5A	Review of productivity matters	1 2
170A Purpose of pt 5A		3
	This part provides for the Minister to obtain and respond to information from the authority for the purpose of improving the productivity of the Queensland economy.	4 5 6 7
170B Minister may refer review of productivity matter to authority		8 9
(1)	The Minister may refer a productivity matter to the authority for review.	10 11
(2)	In a referral, the Minister may direct the authority—	12 13
	(a) to consider stated matters when conducting the review; or	14 15
	(b) to give a report of the results of the review to the Minister within a stated period.	16 17
(3)	The Minister may give the authority a direction about how the review is to be conducted.	18 19
(4)	A direction under subsection (3) may apply all or stated provisions of part 6 to the review.	20 21
(5)	To the extent the direction under subsection (3) applies all or stated provisions of part 6, the part or stated provisions apply to the review.	22 23 24
(6)	The Minister must ensure a direction made under subsection (3) is gazetted within 14 days after it is given.	25 26 27
(7)	The authority must comply with a direction made under this section.	28 29

170C Matters authority must have regard to in reviewing a productivity matter	1 2
(1) In reviewing a productivity matter under this part, the authority must have regard to—	3 4
(a) the economic benefits from improved productivity and efficiency of the Queensland economy; and	5 6 7
(b) the impact of measures proposed on living standards including the cost of living, employment, industry and regional development.	8 9 10 11
(2) Subsection (1) does not limit the matters to which the authority may have regard in reviewing a productivity matter.	12 13 14
170D How authority may carry out review	15
(1) In carrying out a review, the authority may conduct public consultation, including public seminars, conduct workshops and establish working groups and task forces.	16 17 18 19
(2) Subsection (1) applies subject to any direction given to the authority under section 170B.	20 21
170E Report	22
(1) The authority must give a report to the Minister on the results of a review of a productivity matter referred under section 170B.	23 24 25
(2) The Minister must give the authority a response to the report—	26 27
(a) within 90 days of receiving it; or	28
(b) as soon as practicable after the end of any longer period the Minister needs to properly consider the report, or to carry out	29 30 31

[s 95]

	appropriate consultation, before giving a response.	1 2
	<i>Example—</i>	3
	The Minister may need more than 90 days to properly consider a report because of its size or complexity.	4 5
	(3) On receipt of the Minister’s response, the authority must publish the report and the Minister’s response on the authority’s website.	6 7 8
Clause 95	Amendment of s 171 (Application of part)	9
	(1) Section 171(a) to (d)—	10
	<i>omit, insert—</i>	11
	(a) an investigation for part 3, division 2, subdivision 2;	12 13
	(b) an investigation for part 3, division 3;	14
	(c) an investigation for part 3, division 5;	15
	(d) an investigation for part 4, division 3;	16
	(2) Section 171(j) to (l)—	17
	<i>omit.</i>	18
	(3) Section 171—	19
	<i>insert—</i>	20
	(2) This part also applies to an investigation to the extent stated in a direction mentioned in section 12(5) or 170B.	21 22 23
Clause 96	Amendment of s 176 (Notice of hearings)	24
	Section 176(3)(d)—	25
	<i>omit.</i>	26

Clause 97	Amendment of s 234 (Disclosure of Cabinet information)	1
	Section 234(3), ‘(lb) or (lc)’—	2
	<i>omit, insert</i> —	3
	(s) or (t)	4
Clause 98	Amendment of s 239A (Confidential information—regulatory proposals, regulatory impact statements and exempt matter)	5
	(1) Section 239A(1), ‘section 10(lb)’—	6
	<i>omit, insert</i> —	7
	section 10(s)	8
	(2) Section 239A(2), ‘or (lc)’—	9
	<i>omit, insert</i> —	10
	or (t)	11
Clause 99	Replacement of s 242 (Annual reports)	12
	Section 242—	13
	<i>omit, insert</i> —	14
	242 Annual reports	15
	(1) The authority must include the following matters in its annual report—	16
	(a) details of each request made by the authority under section 14;	17
	(b) comments about the implementation of, and any failure to implement, recommendations contained in a report given to the Minister under part 3, division 4;	18
	(c) details of each complaint under section 42 accepted by the authority for investigation and the results of each investigation;	19

[s 100]

	(d) comments about the implementation of, and any failure to implement, recommendations contained in a report given to the Minister under part 4, division 4.	1 2 3 4
	(2) In this section— <i>annual report</i> means annual report under the <i>Financial Accountability Act 2009</i> .	5 6 7
	242A Directions to be available on authority's website	8 9
	(1) Within 14 days after receiving a direction from the Minister, the authority must publish the direction on its website.	10 11 12
	(2) The authority must continue to publish the direction on its website at least until whichever of the following happens first—	13 14 15
	(a) a report of the authority containing the direction is published to the public under this Act;	16 17 18
	(b) the end of 2 years.	19
Clause 100	Omission of s 244 (Tabling reports)	20
	Section 244—	21
	<i>omit.</i>	22
Clause 101	Amendment of s 245 (Regulation-making power)	23
	Section 245(3)—	24
	<i>omit, insert—</i>	25
	(3) In particular, a regulation may provide for the payment of fees or charges to the authority for the conduct by the authority of investigations under part 4.	26 27 28 29

Clause 102	Insertion of new pt 11, hdg	1
	After section 245—	2
	<i>insert</i> —	3
	Part 11	
	Transitional provisions	4
Clause 103	Renumbering of pt 12 (Transitional and savings provisions for Motor Accident Insurance and Other Legislation Amendment Act 2010)	5
	Part 12—	6
	<i>renumber</i> as part 11, division 1.	7
		8
Clause 104	Amendment of s 248 (Definition for pt 12)	10
	(1) Section 248, heading, ‘pt 12’—	11
	<i>omit, insert</i> —	12
	div 1	13
	(2) Section 248, ‘part’—	14
	<i>omit, insert</i> —	15
	division	16
Clause 105	Amendment of s 250 (Saving of declarations of particular services)	17
	Section 250(1), note, ‘part’—	18
	<i>omit, insert</i> —	19
	section	20
Clause 106	Renumbering of pt 14 (Transitional provision for Revenue and Other Legislation Amendment Act 2011)	22
	Part 14—	23
	<i>renumber</i> as part 11, division 2.	24
		25

[s 107]

Clause 107	Omission of pt 15 (Declaratory provision for Fairer Water Prices for SEQ Amendment Act 2011)	1 2
	Part 15—	3
	<i>omit.</i>	4
Clause 108	Renumbering of pt 16 (Transitional provision for Treasury and Trade and Other Legislation Amendment Act 2013)	5 6
	Part 16—	7
	<i>renumber</i> as part 11, division 3.	8
Clause 109	Insertion of new pt 11, div 4	9
	Part 11—	10
	<i>insert</i> —	11
	Division 4	12
	Transitional and declaratory provisions for Revenue and Other Legislation Amendment Act 2014	13 14 15 16
	255 Definitions	17
	In this division—	18
	<i>amended Act</i> means this Act as in force from the commencement of this section.	19 20
	<i>pre-amended Act</i> means this Act as in force immediately before the commencement of this section.	21 22 23
	256 Continuation of authority	24
	The Queensland Independent Pricing and Productivity Authority established under section 7 of the amended	25 26

Act is a continuation of the Queensland Competition Authority established under section 7 of the pre-amended Act. 1
2
3

257 References to Act or authority 4

In an instrument, if the context permits— 5

- (a) a reference to the *Queensland Competition Authority Act 1997* may be taken as a reference to the *Queensland Independent Pricing and Productivity Authority Act 1997*; and 6
7
8
9
10
- (b) a reference to the Queensland Competition Authority may be taken as a reference to the Queensland Independent Pricing and Productivity Authority. 11
12
13
14

258 Matters for consideration in investigations under pt 3, div 3 15
16

Section 26 of the amended Act applies in relation to the conduct of an investigation under part 3, division 3 after the commencement, even if the investigation was started before the commencement. 17
18
19
20

259 Reporting results of investigations under pt 3, div 4 21
22

- (1) Subsection (2) applies if the authority reported the results of an investigation to the Minister under part 3, division 4 before the commencement. 23
24
25
26
- (2) Part 3, division 4 of the pre-amended Act continues to apply in relation to the report. 27
28
- (3) However, the authority may comply with section 34 of the pre-amended Act by publishing the 29
30

[s 109]

report on its website until at least 2 years after the report was given to the Minister.	1 2
(4) Subsection (5) applies to an investigation under part 3, division 3 if, immediately before the commencement, the authority had not reported the results of the investigation to the Minister under part 3, division 4.	3 4 5 6 7
(5) Part 3, division 4 of the amended Act applies in relation to reporting the results of the investigation.	8 9 10
260 Matters for consideration in investigations under pt 4, div 3	11 12
Section 49 of the amended Act applies in relation to the conduct of an investigation under part 4, division 3 after the commencement, even if the investigation was started before the commencement.	13 14 15 16
261 Reporting results of investigations under pt 4, div 3	17 18
(1) Subsection (2) applies if the authority reported the results of an investigation to the Minister under part 4, division 4 before the commencement.	19 20 21 22
(2) Part 4, division 4 of the pre-amended Act continues to apply in relation to the report.	23 24
(3) However, the authority may comply with section 55 of the pre-amended Act by publishing the report on its website until at least 2 years after the report was given to the Minister.	25 26 27 28
(4) Subsection (5) applies to an investigation under part 4, division 3 if, immediately before the commencement, the authority had not reported the results of the investigation to the Minister under part 4, division 4.	29 30 31 32 33

- (5) Part 4, division 4 of the amended Act applies in relation to reporting the results of the investigation. 1
2
3

262 Declaration about water entities 4

The Northern SEQ Distributor-Retailer Authority and the Central SEQ Distributor-Retailer Authority established under the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, section 8 are taken to have always been government agencies. 5
6
7
8
9
10

Clause 110 Amendment of sch 2 (Dictionary) 11

- (1) Schedule 2, definitions *applicant*, *authority*, *candidate water supply activity*, *competition policy*, *competition principles agreement*, *conduct code agreement*, *declaration*, *declaration of a monopoly water supply activity*, *declaration recommendation*, *determination*, *enforcement injunction*, *government business activity*, *implementation agreement*, *monopoly water supply activity*, *notice*, *pricing practice*, *relevant declaration criteria*, *significant business activity*, *water pricing determination*, *water pricing determination code*, *water pricing period*, *water pricing proposal*, *water supplier*, *water supply activity* and *water supply criteria*— 12
13
14
15
16
17
18
19
20
21
22
omit. 23
- (2) Schedule 2— 24
insert— 25
- applicant***, for part 5, division 2, means— 26
- (a) for a request made by a person under section 77(1)—the person; or 27
28
- (b) for a request made by the Minister under section 77(2)—the Minister. 29
30
- authority*** means the Queensland Independent Pricing and Productivity Authority. 31
32

[s 110]

- declaration***, for part 5, means a declaration of a service made by the Minister under part 5, division 2. 1
2
3
- declaration recommendation***, for part 5, means a recommendation made by the authority under section 79 or 87A. 4
5
6
- enforcement injunction*** means— 7
- (a) for part 3—an injunction under section 37T; 8
or 9
- (b) for part 5—an injunction under section 152 or 153. 10
11
- government business activity*** means— 12
- (a) a business activity that— 13
- (i) is carried on by a government agency other than a local government entity; 14
and 15
16
- (ii) involves providing goods or services to an entity other than a government agency; or 17
18
19
- (b) a significant business activity carried on by a local government entity. 20
21
- notice***, for part 3, division 5, see section 37. 22
- participating local government***, for a water entity, means a participating local government for the entity under the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*. 23
24
25
26
27
- pricing period***, for part 3, division 5, see section 37. 28
29
- pricing practice***, for a monopoly business activity, means— 30
31
- (a) the level and structure of prices for the activity; or 32
33

-
- (b) anything that affects the level and structure of prices for the activity, including, for example, the service quality, costs of production and levels of performance relating to the activity. 1
2
3
4
5
- productivity matter** means a matter relating to the productivity of the Queensland economy or an aspect of the Queensland economy. 6
7
8
- relevant entity**, for part 3, division 5, see section 37. 9
10
- significant business activity**— 11
- (a) for part 3, means— 12
- (i) a significant business activity of a local government under the Local Government Act; or 13
14
15
- (ii) a business activity carried on by a water entity under the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*; or 16
17
18
19
- (b) for part 4—see section 39. 20
- undeclared business activity** see section 39(6). 21
- water entity** means the Northern SEQ Distributor-Retailer Authority or the Central SEQ Distributor-Retailer Authority established under the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, section 8. 22
23
24
25
26
- (3) Schedule 2, definition *expiry day*, ‘part 12’— 27
omit, insert— 28
part 11, division 1 29
- (4) Schedule 2, definition *government agency*, ‘parts 3 and 5A’— 30
omit, insert— 31
part 3 32
-

[s 110]

- | | | |
|------|---|----------------|
| (5) | Schedule 2, definition <i>investigation notice</i> , paragraphs (i) to (k)— | 1
2 |
| | <i>omit.</i> | 3 |
| (6) | Schedule 2, definition <i>local government entity</i> — | 4 |
| | <i>insert</i> — | 5 |
| | (c) a government company owned by a local government; or | 6
7 |
| | (d) a water entity. | 8 |
| (7) | Schedule 2, definition <i>register</i> , paragraph (a)— | 9 |
| | <i>omit, insert</i> — | 10 |
| | (a) the register of pricing determinations under section 37L; | 11
12 |
| (8) | Schedule 2, definition <i>register</i> , paragraphs (g) and (h)— | 13 |
| | <i>omit.</i> | 14 |
| (9) | Schedule 2, definition <i>responsible local government</i> , paragraph (b)— | 15
16 |
| | <i>omit, insert</i> — | 17 |
| | (b) for a local government entity that is a local government owned corporation or government company— | 18
19
20 |
| | (i) if a local government holds all the shares in the corporation—the local government; or | 21
22
23 |
| | (ii) if 2 or more local governments hold shares in the corporation—the local governments; or | 24
25
26 |
| | (c) for a local government entity that is a water entity—each of its participating local governments. | 27
28
29 |
| (10) | Schedule 2, definition <i>revocation recommendation</i> , paragraph (c)— | 30
31 |

[s 114]

(5)	In this section—	1
	<i>section 61A interest</i> , for a refund of an amount to which a taxpayer is entitled, means interest payable on the amount by the commissioner to the taxpayer under section 61A.	2 3 4 5
Clause 114	Amendment of s 39 (General provision about refunds)	6
(1)	Section 39, heading, after ‘refunds’—	7
	<i>insert—</i>	8
	and payments of section 61A interest	9
(2)	Section 39(1), after ‘refund an amount’—	10
	<i>insert—</i>	11
	and pay any section 61A interest for the amount	12
(3)	Section 39(1), after ‘apply an amount’—	13
	<i>insert—</i>	14
	and any section 61A interest for the amount	15
(4)	Section 39(1)(b), from ‘paid—’—	16
	<i>omit, insert—</i>	17
	paid, the taxpayer will—	18
	(i) reimburse the other person for the amount received; and	19 20
	(ii) if section 61A interest is payable to the taxpayer for the amount—pay the other person the section 61A interest for the amount received.	21 22 23 24
(5)	Section 39(3)(a), after ‘amount received’—	25
	<i>insert—</i>	26
	and pay the person any section 61A interest for the amount	27 28
(6)	Section 39(3)(b), after ‘amount received’—	29

insert— 1

and paid any section 61A interest for the amount 2

(7) Section 39(4), after ‘person for the amount received’— 3

insert— 4

or pay the person any section 61A interest for the 5

amount 6

(8) Section 39(4)(a) ‘for the amount received’— 7

omit, insert— 8

or paid the interest 9

(9) Section 39(4)(b)— 10

omit, insert— 11

(b) pay the commissioner— 12

(i) the amount received and any section 13
61A interest paid by the commissioner 14
to the taxpayer for the amount 15
received; and 16

(ii) interest on the balance payable under 17
subparagraph (i) calculated on a daily 18
basis at the prescribed rate, from the 19
date the refund or section 61A interest 20
was paid by the commissioner to the 21
taxpayer, to the date the amount 22
payable under subparagraph (i) is paid 23
to the commissioner in full. 24

(10) Section 39(5)— 25

insert— 26

section 61A interest see section 38(5). 27

Clause 115 Amendment of s 40 (When payments are received) 28

Section 40(1)(b), ‘section 29(b)’— 29

omit, insert— 30

[s 116]

	section 29(1)(b)	1
Clause 116	Insertion of new s 61A	2
	After section 61—	3
	<i>insert—</i>	4
	61A Interest on particular overpayments following commissioner’s decision	5 6
	(1) This section applies if a taxpayer is entitled to a refund of tax or late payment interest (the <i>overpaid amount</i>) because of a reassessment giving effect to a decision of the commissioner under section 67(1).	7 8 9 10 11
	(2) The commissioner must pay interest on the overpaid amount.	12 13
	(3) The interest must be calculated on a daily basis at the prescribed rate from the date the overpaid amount was paid to the commissioner to the date the refund is made by the commissioner.	14 15 16 17
Clause 117	Amendment of s 140 (Liability of executive officer—particular offences committed by corporation)	18 19
	Section 140(5), definition <i>executive liability provision—</i>	20
	<i>insert—</i>	21
	• the <i>Duties Act 2001</i> , section 480A(1)	22
	• the <i>Duties Act 2001</i> , section 480A(2)	23
Clause 118	Insertion of new pt 20	24
	After part 19—	25
	<i>insert—</i>	26

Part 20	Transitional provision for Revenue and Other Legislation Amendment Act 2014	1 2 3 4
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177 Application of s 61A	5
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Section 61A applies in relation to a reassessment giving effect to a decision by the commissioner under section 67(1) if the decision is made on or after the commencement.	6 7 8 9
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Clause 119	Amendment of sch 2 (Dictionary)	10
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Schedule 2—	11
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<i>insert—</i>	12
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<i>document</i> includes an ELN transfer document.	13
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<i>ELN transfer document</i> see the <i>Duties Act 2001</i> , section 156D.	14 15
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Part 8	Amendment of Water Act 2000	16
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Clause 120	Act amended	17
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This part amends the <i>Water Act 2000</i> .	18
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<i>Note—</i>	19
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See also the amendments in schedule 1.	20
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Clause 121	Amendment of s 340 (Main purpose of ch 2A and its achievement)	21 22
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Section 340(2)(c)(ii), ‘to decide costs and prices and’—	23
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<i>omit.</i>	24
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[s 122]

Clause 122	Amendment of s 360D (Operation of pt 3)	1
	Section 360D(b)—	2
	<i>omit, insert—</i>	3
	(b) the making of a code to regulate the way in which entities supply bulk services.	4 5
Clause 123	Replacement of s 360E (Application of pt 3)	6
	Section 360E—	7
	<i>omit, insert—</i>	8
	360E Application of pt 3	9
	(1) This part applies to bulk services supplied by SEQ bulk suppliers to bulk water customers, whether or not the bulk services are supplied in the SEQ region.	10 11 12 13
	(2) This part does not apply to the supply of bulk services by an SEQ bulk supplier to an entity other than a bulk water customer.	14 15 16
Clause 124	Omission of s 360N (Content of code—costs and prices)	17
	Section 360N—	18
	<i>omit.</i>	19
Clause 125	Amendment of s 360O (Content of code—general)	20
	Section 360O(d) to (f)—	21
	<i>omit.</i>	22
Clause 126	Replacement of s 360V (Supply under bulk water supply agreement)	23 24
	Section 360V—	25
	<i>omit, insert—</i>	26

	360V Supply to bulk water customers must be under bulk water supply agreement	1 2
	(1) An SEQ bulk supplier may supply bulk services to a bulk water customer only under a bulk water supply agreement.	3 4 5
	(2) Subsection (1) does not apply to the supply of a water service declared under a regulation to be exempt from requiring a bulk water supply agreement for the supply of the water service.	6 7 8 9
Clause 127	Omission of ss 360W—360Y	10
	Sections 360W to 360Y—	11
	<i>omit.</i>	12
Clause 128	Amendment of s 999 (Minister’s and Treasurer’s power to give joint directions to corporatised entity)	13 14
	Section 999—	15
	<i>insert—</i>	16
	(1A) Also, the Minister and Treasurer may give the corporatised entity a written joint direction for the purpose of implementing a recommendation of the Queensland Independent Pricing and Productivity Authority.	17 18 19 20 21
Clause 129	Amendment of s 1013D (Minister’s and Treasurer’s power to give joint directions to bulk water supply authority)	22 23
	Section 1013D—	24
	<i>insert—</i>	25
	(1A) Also, the Minister and Treasurer may give the bulk water supply authority a written joint direction for the purpose of implementing a recommendation of the Queensland Independent Pricing and Productivity Authority.	26 27 28 29 30

[s 130]

Part 9	Repeal of Occupational Licensing National Law (Queensland) Act 2010	1 2 3
Clause 130	Repeal	4
	The Occupational Licensing National Law (Queensland) Act 2010, No. 49 is repealed.	5 6
Part 10	Minor and consequential amendments	7 8
Clause 131	Acts amended	9
	Schedule 1 amends the Acts it mentions.	10

Schedule 1	Minor and consequential amendments	1 2
	section 131	3
Electricity Act 1994		4
1	Particular references to QCA	5
	Each of the following provisions is amended by omitting ‘QCA’ and inserting ‘QIPPA’—	6 7
	• section 40DB(7)	8
	• section 89A, definition <i>pricing entity</i> , paragraph (b)	9
	• section 90(5)(a)(iii)	10
	• section 90AA, heading, and subsections (1) and (3)(b) to (e)	11 12
	• section 90AB(1)	13
	• section 93, heading, and subsections (1), (2)(b) to (d) and (3)	14 15
	• section 94, heading, and subsections (1) and (2)	16
	• section 117(1A)	17
	• section 120AE	18
	• section 120B, note	19
	• chapter 5, part 1A, division 3, heading	20
	• section 120F, heading, and subsections (1), (2) and (4)	21
	• section 120G, heading, and subsections (1) and (2)	22
	• section 120H(1) and (2)	23
	• section 120I(1), (3) and (4)	24
	• section 120J, heading, and subsections (1) and (2)	25

Schedule 1

• section 120K, heading, and subsection (1)	1
• section 120L(1) to (3)	2
• section 120M(b) to (f)	3
• section 120N	4
• section 120O(1) and (3)	5
• section 120P	6
• section 120PA(1) and (2)	7
• section 120Q	8
• section 120R(2)	9
• section 120S(1) and (2)	10
• section 120T(1)(b), (2)(a) and (3)	11
• section 120U(1) and (2)	12
• section 120V(1) and (4)	13
• section 120X(1)	14
• section 120Z(1)	15
• section 120ZB	16
• section 120ZC, heading, and subsections (1) and (2), note	17 18
• section 120ZD, heading, and subsections (1) to (3)	19
• section 120ZE(1), (2) and (6)	20
• section 120ZF(1) and (2)	21
• section 120ZG(1) and (2)	22
• section 120ZH(1) and (3)	23
• section 120ZI(2)	24
• section 120ZK(1) and (3)	25
• section 133(2) and (4)	26
• section 251A(2), definition <i>certified copy</i>	27
• section 253AA(1) to (3)	28

Schedule 1

	<i>Queensland Independent Pricing and Productivity Authority Act 1997</i>	1 2
6	Sections 22(1)(f), 77(3)(a)(v) and 80(4), definition <i>relevant regulatory body</i>, paragraph (a)(i), ‘QCA’— <i>omit, insert—</i> QIPPA	3 4 5 6
7	Schedule, definition <i>QCA</i>— <i>omit, insert—</i> <i>QIPPA</i> means the Queensland Independent Pricing and Productivity Authority under the <i>Queensland Independent Pricing and Productivity Authority Act 1997</i> .	7 8 9 10 11 12
	Gas Supply Act 2003	13
8	Section 4(2), ‘Queensland Competition Authority Act 1997’— <i>omit, insert—</i> QIPPA Act	14 15 16 17
9	Particular references to QCA Each of the following provisions is amended by omitting ‘QCA’ and inserting ‘QIPPA’—	18 19 20
	• section 206(2)(b)	21
	• chapter 3, part 4, division 1, heading	22
	• section 227A(1) to (3)	23
	• section 227B	24
	• section 227C(b), (c) and (d)	25

• section 227D	1
• section 227E(1)	2
• section 227F	3
• section 228(2) and (4), note	4
• section 228A(2)(a)(i)	5
• section 230(2) and (3)	6
• section 270A, note	7
• chapter 5A, part 2, heading	8
• section 270E, heading, and subsections (1), (2) and (4)	9
• section 270F, heading, and subsections (1) and (2)	10
• section 270G(1) and (2)	11
• section 270H(1), (3) and (4)	12
• section 270I, heading, and subsections (1) and (2)	13
• section 270J, heading, and subsection (1)	14
• section 270K(1) to (3)	15
• section 270L(b) to (f)	16
• section 270M	17
• section 270N(1)	18
• section 270O	19
• section 270OA(1) and (2)	20
• section 270P	21
• section 270Q(2)	22
• section 270R(1) and (2)	23
• section 270S(1)(b), (2)(a) and (3)	24
• section 270T(1) and (2)	25
• section 270U(1) and (4)	26
• section 270W(1)	27
• section 270Y(1)	28

Schedule 1

	• section 270ZA	1
	• section 270ZB, heading, and subsections (1) and (2), note	2 3
	• section 270ZC, heading, and subsections (1) to (3)	4
	• section 270ZD	5
	• section 270ZE(1), (2) and (6)	6
	• section 270ZF(1) and (2)	7
	• section 270ZG(1) to (3)	8
	• section 270ZH(2)	9
	• section 270ZJ(1) and (3)	10
	• section 270ZK(2)	11
	• section 307A(2), definition <i>certified copy</i>	12
	• section 310A	13
	• section 315(1)(e)	14
	• section 316A, heading, and subsections (1) and (2)	15
	• section 320(3)	16
	• section 321B, heading, and subsections (1) and (2)	17
	• schedule 2, definition <i>industry code</i> , paragraph (b)	18
10	Sections 230(3) and 270ZG, heading, ‘QCA’s’—	19
	<i>omit, insert—</i>	20
	QIPPA’s	21
11	Schedule 2, definition <i>QCA</i>, <i>QCA Act</i> and <i>QCA code objective</i>—	22 23
	<i>omit.</i>	24
12	Schedule 2—	25
	<i>insert—</i>	26

	<i>QIPPA</i> means the Queensland Independent Pricing and Productivity Authority established under the QIPPA Act.	1 2 3
	<i>QIPPA Act</i> means the <i>Queensland Independent Pricing and Productivity Authority Act 1997</i> .	4 5
	<i>QIPPA code objective</i> see section 270F(1).	6
 National Energy Retail Law (Queensland) Act 2014		 7
13	Section 15(3), ‘Queensland Competition Authority’—	8
	<i>omit, insert—</i>	9
	Queensland Independent Pricing and Productivity Authority	10 11
14	Section 15(5), definition <i>Queensland Competition Authority</i>—	12 13
	<i>omit, insert—</i>	14
	<i>Queensland Independent Pricing and Productivity Authority</i> means the Queensland Independent Pricing and Productivity Authority established under the <i>Queensland Independent Pricing and Productivity Authority Act 1997</i> , section 7.	15 16 17 18 19 20
15	Section 24(4), definition <i>Queensland regulator</i>, paragraph (c)—	21 22
	<i>omit, insert—</i>	23
	the Queensland Independent Pricing and Productivity Authority established under the <i>Queensland Independent Pricing and Productivity Authority Act 1997</i> , section 7.	24 25 26 27

Payroll Tax Act 1971	1
16 Section 14(9), definition <i>commercialised business unit</i>, 'Queensland Competition Authority Act 1997'—	2 3
<i>omit, insert—</i>	4
Queensland Independent Pricing and Productivity Authority	5 6
Transport Infrastructure Act 1994	7
17 Section 438H(3), definition <i>access agreement</i>, 'Queensland Competition Authority Act 1997'—	8 9
<i>omit, insert—</i>	10
<i>Queensland Independent Pricing and Productivity Authority Act 1997</i>	11 12
Wagering Act 1998	13
18 Section 307, 'Queensland Competition Authority'—	14
<i>omit, insert—</i>	15
Queensland Independent Pricing and Productivity Authority	16 17

Water Act 2000	1
19 Section 25Q, 'Queensland Competition Authority'—	2
<i>omit, insert—</i>	3
Queensland Independent Pricing and Productivity Authority	4 5
20 Section 25Q, 'Queensland Competition Authority Act 1997—	6 7
<i>omit, insert—</i>	8
<i>Queensland Independent Pricing and Productivity Authority Act 1997</i>	9 10
Water Supply (Safety and Reliability) Act 2008	11
21 Sections 524(2) and 529, 'Queensland Competition Authority Act 1997—	12 13
<i>omit, insert—</i>	14
<i>Queensland Independent Pricing and Productivity Authority Act 1997</i>	15 16