



QUEENSLAND PARLIAMENT **COMMITTEES**

**Report on subordinate legislation tabled between 10 December 2025
and 10 February 2026**

Governance, Energy and Finance Committee



Report No. 24

58th Parliament, March 2026

Overview

This report summarises the committee’s findings following its examination of the subordinate legislation within its portfolio areas tabled between 10 December 2025 and 10 February 2026. It reports on any issues identified by the committee relating to the policy to be given effect by the legislation, fundamental legislative principles and lawfulness. It also reports on the compliance of the explanatory notes with the *Legislative Standards Act 1992* (LSA).¹

The report also notes any issues identified by the committee in its consideration of compliance with the *Human Rights Act 2019* (HRA)² and the human rights certificates tabled with the subordinate legislation.³

Subordinate legislation examined

No.	Subordinate legislation	Date tabled	Disallowance date
6	Trans-Tasman Mutual Recognition (Queensland) (Tobacco Laws) Notice 2026	10 February 2026	14 May 2026

* Disallowance dates are based on proposed sitting dates as advised by the Leader of the House. These dates are subject to change.

Committee consideration of the subordinate legislation

Committee Comment



Unless noted below, the committee did not identify any significant issues regarding the policy, consistency with fundamental legislative principles, the lawfulness of the subordinate legislation or non-compliance with the HRA.

Similarly, unless noted below, the committee considers that the explanatory notes tabled with the subordinate legislation noted in this report comply with the requirements of section 24 of the LSA, which includes advice about consultation, and that the human rights certificates tabled with the subordinate legislation provide a sufficient level of information to facilitate understanding of the subordinate legislation in relation to their compatibility with the HRA.

1 SL No. 6 – Trans-Tasman Mutual Recognition (Queensland) (Tobacco Laws) Notice 2026

The Trans-Tasman Mutual Recognition (Queensland) (Tobacco Laws) Notice 2026 endorses the proposed Trans-Tasman Mutual Recognition Amendment (Tobacco Laws) Regulations 2026 (Cth) (regulations).⁴ The regulations would permanently exempt the

¹ *Legislative Standards Act 1992*, Part 4. See also, LSA s 4.

² *Human Rights Act 2019*, s 8, 13.

³ *Human Rights Act 2019*, s 41.

⁴ SL No. 6, s 2.

Public Health (Tobacco and Other Products) Act 2023 (Cth) from the application of the *Trans-Tasman Mutual Recognition Act 1997* (Cth) (TTMRA (Cth)).⁵

The TTMRA (Cth) provides that goods that may lawfully be sold in New Zealand may lawfully be sold in Australia, without compliance with further Australian requirements.⁶

The proposed exemption would mean that to be lawfully sold in Australia, the relevant tobacco products sold in New Zealand must comply with the requirements of the *Public Health (Tobacco and Other Products) Act 2023* (Cth) (Tobacco Act (Cth)).⁷

The explanatory notes provide that the Tobacco Act (Cth) ‘introduced new measures aimed at addressing gaps in existing advertising prohibitions for tobacco products to further discourage smoking and tobacco use’ and that some of these measures ‘differ from the tobacco control measures in place in New Zealand’.



Recommendation 1

The committee recommends that the Legislative Assembly note this report.

Michael Crandon MP

Chair

Governance, Energy and Finance Committee	
Chair	Michael Crandon MP, Member for Coomera
Deputy Chair	Chris Whiting MP, Member for Bancroft
Members	Bisma Asif MP, Member for Sandgate
	John Barounis MP, Member for Maryborough
	Lance McCallum MP, Member for Bundamba
	Wayde Chiesa MP, Member for Hinchinbrook

⁵ SL No. 6, human rights certificate, p 1.

⁶ SL No. 6, explanatory notes, p 1.

⁷ SL No. 6, human rights certificate, p 1.