

EXPLANATORY STATEMENT

Issued by Authority of the Minister for Revenue and Assistant Treasurer

Purpose

The purpose of the A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2006 (No.2) [Determination 2006 (No.2)] is to list those taxes, fees and charges that are excluded from the scope of the goods and services tax (GST) base.

Background

Division 81 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) provides that the GST applies to payments of taxes, fees and charges, except those taxes, fees and charges that are excluded from the GST by a determination of the Treasurer. Specifically, section 81-5 of the GST Act deems all payments of taxes, fees or charges to be consideration for a supply except for those specified in a written determination of the Treasurer. This section is designed to allow taxes, fees and charges to be excluded from the scope of the GST base.

Parallel to the legislative implementation of the GST package, the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA) was signed in June 1999. This document outlined a process for deciding the taxes, fees and charges to be included in the determination under Division 81 of the GST Act. The IGA provided that it would be the role of the Ministerial Council (the Commonwealth, State and Territory Treasurers) to compile the list of taxes and other compulsory charges that would be outside the scope of the GST. This would require on-going review and adjustments as necessary.

The Commonwealth, States and Territories decided that the following taxes, fees and charges should be included on the list:

- taxes that are in the nature of a compulsory impost for general purposes; and
- regulatory charges that do not relate to particular goods or services.

As part of the on-going review and adjustment process, Determination 2006 (No.2) was made. The Ministerial Council compiled and agreed to the determination that was made by the Minister for Revenue and Assistant Treasurer on 5 December 2006.

Determination 2006 (No.2) revoked the *A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2006* (Determination 2006) and replaced it with a comprehensive new determination.

Explanation of the determination

The determination has five sections:

Section 1: specifies the name of the determination as the A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2006 (No.2);

Section 2: specifies that the determination commences on 1 January 2007;

Section 3: defines 'Act' as meaning the *A New Tax System (Goods and Services Tax) Act 1999*;

Section 4: is the operative provision. It provides that the taxes, fees and charges listed in Schedule 1 will not be consideration for the purposes of the GST.

Section 5: specifies that Determination 2006 is repealed.

Schedule 1

Schedule 1 lists the taxes, fees and charges that meet the general principles set out in the IGA and that have been agreed by the Ministerial Council to be outside the scope of the GST.

Schedule 1 is divided into the nine relevant jurisdictions: the Commonwealth, the six States and two Territories. Local government taxes, fees and charges are included in the appropriate State or Territory list. Within each jurisdiction, the taxes, fees and charges have been classified according to the relevant portfolio. The taxes, fees and charges are identified by their name, the relevant statute and, where necessary, a more detailed description. Attachment A contains the additions, deletions and amendments (excluding machinery of government, for example, renaming of departments), which specify how Determination 2006 (No.2) differs from Determination 2006.

Accordingly, taxes, fees and charges specified in Schedule 1 will not be regarded as consideration for the purposes of the GST. Therefore, they will not be levied inclusive of GST. A government charge that is not included in Schedule 1 could be subject to GST where it constitutes consideration for a taxable supply.

Determination 2006 (No.2) is effective from 1 January 2007.

ATTACHMENT A

COMMONWEALTH CHANGES

Additions

Item	Australian tax, fee or charge	Australian law	Notes
EMPLOYMENT AND WORKPLACE RELATIONS			
5.6	Application fees	<i>The Trades Persons Rights (Cost Recovery) Regulations 1993.</i>	Under section 3 (1) (3) and section 4 of <i>The Trades Persons Rights (Cost Recovery) Regulations 1993</i> to be paid by applicants in respect of making an application for a Trades Certificate
IMMIGRATION AND MULTICULTURAL AFFAIRS			
	Applications fee	Migration Regulations 1994 Regulation 1.20UK	For approval as approved trade skills training sponsor
COMMUNICATIONS, INFORMATION TECHNOLOGY AND THE ARTS			
Australian Communications and Media Authority			
3.20	Fees	<i>Do Not Call Register Act 2006</i>	Application fee to access the Do Not Call Register
3.21	Fees	<i>Postal Industry Ombudsman Act 2006</i>	Investigations with respect to the provision of a postal or similar service
ATTORNEY-GENERAL'S			
	Marshal's costs and expenses	<i>Admiralty Rules 1988, rules 41 and 69</i>	Payable in respect of the arrest, custody and sale or release of a ship or other property under the <i>Admiralty Act 1988</i> .

Amendments

Item	Australian tax, fee or charge	Australian law	Notes
EMPLOYMENT AND WORKPLACE RELATIONS			
Comcare			
5.1	Levy	<i>Seafarers Rehabilitation and Compensation Levy Act 1992 section 4.</i>	Payable by certain employers in the Australian Shipping Industry under the Commonwealth seafarers workers' compensation scheme to provide funding for the safety-net fund for the Commonwealth seafarers workers compensation scheme

5.4	Licence fees and other fees	<i>Safety, Rehabilitation and Compensation Act 1988 section 104a</i>	When a corporation applies for a licence, Comcare charges the corporation the cost of considering the application. While the licence is in force, there is a fee payable annually.
Australian Industrial Registry			
5.7	Fee	<i>Workplace Relations Act 1996, section 644</i>	For application to the Australian Industrial Relations Commission to deal with termination
IP Australia			
12.75	Plant breeder's rights access charges	<i>Plant Breeder's Rights Act No. 110 of 1994</i> <i>Plant Breeder's Rights Regulations 1994, Statutory Rules 1994 No. 352</i>	
HEALTH AND AGEING			
Private Health Insurance Ombudsman			
10.14	Private health insurance complaints levy	<i>Private Health Insurance Complaints Levy Act 1995 and Private Health Insurance Complaints Levy Regulations 1995</i>	Levy is payable by registered organisations conducting health insurance business for the funding of the PHIO
Australia Radiation Protection and Nuclear Safety Agency			
10.15	Application fees	<i>Australian Radiation Protection and Nuclear Safety Act 1998 (the ARPANS Act)</i>	A set fee that applies for any application for a licence under the ARPANS Act
10.16	Annual charges	<i>Australian Radiation Protection and Nuclear Safety (Licence Charges) Act 1998, sections 4 and 5</i>	An annual fee for holding a licence under the ARPANS Act
10.17	Fees charged to issue permits	<i>Customs (Prohibited Imports) Regulations 1956, regulation 4R</i>	For processing application for a permit to import radioactive sources
10.48	Fees and charges for NICNAS registration	<i>Industrial and Chemicals (Notification and Assessment) Act 1989</i>	
FOREIGN AFFAIRS AND TRADE			
9.2	Charge on uranium ore producers	<i>Nuclear Non-Proliferation (Safeguards) Act 1987</i> <i>Nuclear Safeguards (Producers of Uranium Ore Concentrate) Act 1993</i>	Charge on uranium ore concentrate production and exports.

Deletions

Item	Australian tax, fee or charge	Australian law	Notes
Australian Industrial Registry			
5.7	Fee	<i>Workplace Relations Act 1996, section 267</i>	For the issue by Registrar of certificate stating that a person's beliefs prevent the person from joining a union
ATTORNEY-GENERAL'S			
2.13	Fee for classification of a film	<i>Classification (Publications, Films and Computer Games Regulations, regulation 5</i>	
2.17	Application fee	<i>Classification (Publications, Films and Computer Games) Regulations, regulation 9</i>	For certificate of exemption for a film for advertising purposes
COMMUNICATIONS, INFORMATION TECHNOLOGY AND THE ARTS			
Australian Communications and Media Authority			
3.5	Fee	Australian Communications and Media Authority Act 2005.	Application for a submarine installation permits

NEW SOUTH WALES

Additions

Item	Australian tax, fee or charge	Australian law	Notes
COMMERCE			
DEPARTMENT OF COMMERCE			
OFFICE OF FAIR TRADING			
3.13	Co-operative Housing & Starr-Bowkett Society fees	<i>Co-operative Housing & Starr-Bowkett Societies Act 1998</i>	<p>Fees for:</p> <ul style="list-style-type: none"> • registration, rule alteration, approval for disclosure statement • late lodgment of annual report, lodgment of special resolution and other lodgments • duplicate certificate • inspection and copy of prescribed document <p>Application to Registrar for certificate, consent, determination, review, exemption and other approvals</p>
NSW OFFICE OF LIQUOR, GAMING AND RACING			
11.24	Hardship application fees – clubs and hotels	<i>Gaming Machine Act 2001</i>	Fee in relation to hardship application made by a club or a hotel, that the financial viability will be seriously threatened if it is not able to keep the additional approved gaming machines.

Amendments

Item	Australian tax, fee or charge	Australian law	Notes
NSW OFFICE OF LIQUOR, GAMING AND RACING			
11.18	Application fees – gaming machine entitlements and transfer of poker machine entitlement	<i>Gaming Machines Act 2001</i> Gaming Machine Regulation 2002	Application fees in relation to the operating of gaming machine entitlements including transfer of poker machine or gaming machine entitlements, variation of shutdown periods of gaming machines and allocation of free poker machine entitlements.

EDUCATION			
6.1	Fees Paid To VETAB	<i>Vocational Education And Training Accreditation Act 2005 And Guideline</i>	Initial And Continuing Registration Of Providers, Courses And Locations

VICTORIA

Additions

Item	Australian tax, fee or charge	Australian law	Notes
DEPARTMENT OF HUMAN SERVICES			
Osteopaths Registration Board			
	Examination fees	<i>Osteopaths Registration Act 1996</i>	Examination fees for overseas qualified osteopaths undertaken in order to register in Victoria
DEPARTMENT OF JUSTICE			
Victoria Police			
	Vehicle impoundment charges	<i>Road Safety and Other Acts (Vehicle Impoundment and Other Amendments) Act 2005</i>	Charges (section 84L (f) (ii)) are imposed on members of the public in relation to towing and impoundment of vehicles (sections 84G and 84H) where a relevant offence has been committed against section 30(1). This is levied by Victoria Police.
DEPARTMENT OF SUSTAINABILITY AND ENVIRONMENT			
Water Sector Group			
	Contributions to water authorities for improvement of environmental and recreation areas	<i>Water Act 1989 amended by Clause 54 (122ZC) of Water (Governance) Bill 2006</i>	Contributions made by any public statutory body to water authorities for or towards the cost of improving an environmental and recreational area or providing or maintaining services in it.
DEPARTMENT OF PRIMARY INDUSTRIES			
Petroleum Operations Branch			
	Exploration Permit Fees	<i>Petroleum (Submerged Lands) Regulation 2004 – Victorian legislation</i>	Regulation 203
	Exploration Permit Fees per Block	<i>Petroleum (Submerged Lands) Regulation 2004 – Victorian legislation</i>	Regulation 203(1)
	Retention Licence Fees per Block	<i>Petroleum (Submerged Lands) Regulation 2004 – Victorian legislation</i>	Regulation 204
	Production Licence Fees per Block	<i>Petroleum (Submerged Lands) Regulation 2004 – Victorian legislation</i>	Regulation 205

	Pipeline Licence Fee	<i>Petroleum (Submerged Lands) Regulation 2004 – Victorian legislation</i>	Regulation 206
	Infrastructure Licence Fee	<i>Petroleum (Submerged Lands) Regulation 2004 – Victorian legislation</i>	Regulation 207
DEPARTMENT OF INFRASTRUCTURE			
Public Transport Safety Victoria			
	Fee to accompany an application for accreditation	<i>Rail Safety Regulations 2006</i>	Includes fees to accompany an application made by a tourist and heritage operator
	Fee for temporary accreditation	<i>Rail Safety Regulations 2006</i>	
	Fees to be paid after accreditation granted	<i>Rail Safety Regulations 2006</i>	Including rail infrastructure managers, rolling stock operators and tourist and heritage rail operators.
	Annual fees	<i>Rail Safety Regulations 2006</i>	Including rail infrastructure managers, rolling stock operators and tourist and heritage rail operators.
	Fee for accreditation courtesy, hire and drive or private omnibus service	<i>Public Transport Competition Act 1995, Public Transport Competition Regulations 1999</i>	Includes application fee and annual accreditation fee.
	Fee for accreditation for any other road transport passenger service	<i>Public Transport Competition Act 1995, Public Transport Competition Regulations 1999</i>	Includes application fee and annual accreditation fee.

Amendments

Item	Australian tax, fee or charge	Australian law	Notes
DEPARTMENT OF JUSTICE			
Victorian Commission for Gambling Regulation			
	Application for commercial raffle organiser's licence	<i>Gambling Regulation (Commercial Raffle Organisers) Regulations 2006</i>	
	Application for renewal of commercial raffle organiser's licence	<i>Gambling Regulation (Commercial Raffle Organisers) Regulations 2006</i>	
	Infringements Court		

	Penalty Reminder Notice	<i>Infringements Regulations 2006</i>	Penalty Reminder Notice Costs relating to unpaid Infringements
	Lodgement Fee	<i>Infringements Regulations 2006</i>	A Lodgement Fee relating to the lodgement of unpaid Infringements as lodged by Enforcement Agencies
	Enforcement Order Costs	<i>Infringements Regulations 2006</i>	Enforcement costs associated with making a Court Order on Unpaid Infringements
	Warrant Issue Fee	<i>Infringements Regulations 2006</i>	Warrant Issue Fee for the issuing of a warrant on an unpaid Court Order (that has escalated from an unpaid infringement)

DEPARTMENT OF SUSTAINABILITY AND ENVIRONMENT

Land Management Branch

	Property certificates	<i>Catchment and Land Protection Act 1994 (section 90)</i>	Property certificates are issued upon request to conveyancing solicitors when properties are exchanged between parties.
--	-----------------------	--	---

Water Sector Group

	Volumetric fees associated with provision of water services	<i>Water Industry Act 1994, Melbourne Metropolitan Board of Works 1958, Water Act 1989</i>	Includes bulk water fees (variable)
--	---	--	-------------------------------------

DEPARTMENT OF PRIMARY INDUSTRIES

Bureau of Animal Welfare

	Domestic animals registry license	<i>Domestic (Feral and Nuisance) Animals Act 1994 – Part 4A Regulation of the Permanent Identification of Dogs and Cats</i>	A fee is paid each year that the domestic animals registry licence is granted or renewed. Licence holders must maintain records of Victorian domestic cats and dogs implanted with a permanent identification marker (microchip).
--	-----------------------------------	---	---

Animal Health Operations

	Identification tags (including applicator)	<i>Livestock Disease Control Act 1994 Livestock Disease Control Regulations 1995</i>	Section 9 Schedule 3 Includes cattle, sheep & goats.
--	--	--	--

SPORTS AND RECREATION

Local Government

	Garbage service establishment fee	<i>Local Government Act 1989 Docklands Act 1991</i>	Per sections 161,162 and 163
--	-----------------------------------	---	------------------------------

	Residential recycling	<i>Local Government Act 1989</i> <i>Docklands Act 1991</i>	Per sections 161,162 and 163
PLANNING/ SUBDIVISION STATUTORY FUNCTIONS			
	Garbage charge — residential	<i>Local Government Act 1989</i> <i>Docklands Act 1991</i>	Per sections 161,162 and 163

Deletions

Item	Australian tax, fee or charge	Australian law	Notes
DEPARTMENT OF INFRASTRUCTURE			
Public Transport Safety Victoria			
	Accreditation as rail infrastructure manager	<i>Transport (Rail Safety) Regulations 1998</i>	Includes application for, and renewal of accreditation and temporary accreditation
	Accreditation as rolling stock provider or operator	<i>Transport (Rail Safety) Regulations 1998</i>	Includes application for, and renewal of accreditation and temporary accreditation
	Registration of manager of private siding	<i>Transport (Rail Safety) Regulations 1998</i>	
	Accreditation of not-for-profit organisation	<i>Transport (Rail Safety) Regulations 1998</i>	Includes temporary accreditation

QUEENSLAND

Item	Australian tax, fee or charge	Australian law	Notes
EMERGENCY SERVICES			
5.6	Assessment and inspection fees	<i>Building Fire Safety Regulation 1991</i>	Fees for assessment or inspection of special fire services for building work under the Building Act
5.7	Inquiry and request fees	<i>Building Fire Safety Regulation 1991</i>	Fees for information regarding notices under Section 104G of the Fire and Rescue Service Act 1990
HEALTH			
8.8	Nursing Registration	<i>Nursing Act 1992</i> <i>Nursing Regulation 2005</i>	Application fee for registration or enrolment Application fee for temporary registration Application fee for authorisation to practise midwifery, mental health

			nursing or nursing in another area of nursing
8.19	Embryonic research fees	<i>Research Involving Human Embryos and Prohibition of Human Cloning Act 2003</i>	Application for a licence to use excess ART embryos
INDUSTRIAL RELATIONS			
10.23	Electrical licence fees	<i>Electrical Safety Act 2002</i> <i>Electrical Safety Regulation 2002</i>	Application for reinstatement of an electrical worker's licence
LOCAL GOVERNMENT			
24.8	Public health fees	<i>Health Regulation 1996</i> <i>Health Act 1937</i> <i>Public Health (Infection Control for Personal Appearance Services) Act 2003</i>	Copy of the Research Register or part of it Copy of Inspection Program

WESTERN AUSTRALIA

Additions

Item	Australian tax, fee or charge	Australian law	Notes
DEPARTMENT OF CONSUMER AND EMPLOYMENT PROTECTION			
	Energy safety	<i>Energy Safety Act 2006</i>	Levy for funding technical and safety regulation of electricity and gas industries.
	Trade measurement	<i>Trade Measurement Act 2006</i> and <i>Trade Measurement Administration Act 2006</i>	Fees that relate to complying with mandatory measurement standards.
DEPARTMENT FOR PLANNING AND INFRASTRUCTURE			
	Bulk licensing	<i>Road Traffic (Licensing) Regulations 1975</i>	Fee designed to recover the costs associated with the bulk licensing facility, as required to be used by motor vehicle dealers for the registration of standard production, factory new, vehicles and trailers.

Amendments

Item	Australian tax,	Australian law	Notes
------	-----------------	----------------	-------

	fee or charge		
DEPARTMENT FOR PLANNING AND INFRASTRUCTURE			
21.31	Metro taxi licence fees	<i>Taxi Act 1994</i> and <i>Taxi Regulations 1995</i>	Refers to annual administration fees, licence/transfer fees (including periodic payments) and plate fees established under this Act and associated regulations
21.32	Country taxi licence fees	<i>Transport Co-ordination Act 1966</i> , <i>Transport Co-ordination Regulations 1985</i> , and <i>Transport (Country Taxi-Car) Regulations 1982</i>	Refers to annual administration fees, licence/transfer fees and plate fees established under this Act and associated regulations

SOUTH AUSTRALIA

Additions

Item	Australian tax, fee or charge	Australian law	Notes
2.22	Fees associated with the regulation of the seafood industry for food safety	<i>Primary Produce (Food Safety Schemes) Act 2004</i> <i>Primary Produce (Food Safety Schemes) (Seafood) Regulations 2006</i>	Producers of bivalve molluscs are accredited
2.23	Fees associated with the regulation of land development	<i>Development Act 1993</i>	Non-complying Development Assessment fee Non-complying Development Administration fee DAC Consultation Report fee Development Authorisation (Staged Consents) fee Crown Development Variation of a development authorisation Levy on Development Plan Assessment fee Registration of a Land Management Agreement Application to the Minister for an approval under S.101 (prescribed qualifications) Application to extend any consent or approval under Reg. 48

4.36	Fees associated with the Professional Standards Council	<i>Professional Standards Act 2004</i> <i>Professional Standards Regulations 2006</i>	Application for approval of, amendment to, or revocation of, a scheme for limiting the occupational liability of members of an occupational association Annual membership fees
11.3	Fees associated with the prevention of cruelty to animals	<i>Prevention of Cruelty to Animals Act 1985</i>	Charge for costs and expenses reasonably incurred in seizing, treating and caring for an animal
11.4	Fees associated with the management of dogs and cats	<i>Dog and Cat Management Act 1995</i>	Accreditation of procedures and training programs and other functions related to ownership or effective management of dogs and cats Application for transfer of ownership of pets Charge for costs and expenses incurred by a Council in relation to taking action under the Act
11.5	Fees related to the protection of the environment	<i>Environment Protection Act 1993</i> <i>Environment Protection (Sea Dumping) Act 1984</i>	Charge for costs incurred by the State, the Minister, the Authority or other Authority under the Act Fee in respect of action to investigate contravention of the Act Application for a permit Additional licence fee for the cost of a public notice
11.6	Fees associated with legislation relating to crown lands	<i>Crown Lands Act 1929</i>	Application for/to: Perpetual lease or agreement Allotment of town lands Cost of publishing a notice in the Gazette For preparing a land grant, lease etc Registration of a transfer of interest Preparation of documents Processing any transaction
11.7	Fees associated with the conservation of Flora and Fauna and regulation of hunting	<i>National Parks and Wildlife Act 1972</i>	Provision of sealed tags Licence for activities that require authorisation Application for a plastic card permit Permits to take, keep and sell protected animals
11.8	Registration and	<i>Radiation Protection and</i>	Charge for recovery of costs and

	licence fees associated with the regulation of radioactive substances	<i>Control Act 1982</i>	expenses incurred by the Minister in taking action under the Act
11.9	Costs associated with dolphin protection	<i>Adelaide Dolphin Sanctuary Act 2005</i>	Charge for reasonable costs and expenses incurred by the Minister in taking action under the Act
11.10	Fees in relation to waters licences issued	<i>River Torrens Acquisition Act 1970</i>	Provision of a water licence
11.11	Fees and charges in relation to wilderness protection	<i>Wilderness Protection Act 1992</i>	Permit to enter a prohibited area Licence for sightseeing and scientific expedition Licence to carry on a business in a wilderness area
12.1	Fees associated with natural resources management	<i>Natural Resources Management Act 2004</i>	Application for water meter test Fee for water meter rental and maintenance
15.10	Fees associated with access to Local Government council documents	<i>Freedom of Information Act 1991</i>	Fee for photocopying of council documents

Amendments

Item	Australian tax, fee or charge	Australian law	Notes
2.1	Fees associated with the regulation of the search for and mining of petroleum	<i>Petroleum Act 2000</i>	Annual Licence Fees Application Fees: <ul style="list-style-type: none"> for a licence ... (continues)
2.2	Fees associated with the regulation of exploration for and exploitation of petroleum resources in submerged lands adjacent to the coasts of South Australia	<i>Petroleum (Submerged Lands) Act 1982</i>	Annual permit/licence fee
2.3	Fees associated with the regulation and control of mining operations	<i>Mining Act 1971</i>	Application, preparation and renewal fees for Mining lease, Retention lease, Miscellaneous purposes lease or Exploration lease.
2.6	Petroleum and Mining Royalties payable under Acts or Indenture Agreements	<i>Mining Act 1971</i> <i>Broken Hill Proprietary Company's Indenture Act 1937</i>	Royalty fees based on value or volume of production

		<i>Broken Hill Proprietary Company's Steel Works Indenture Act 1958</i> <i>Roxby Downs (Indenture Ratification) Act 1982</i>	
2.11	Post Entry Quarantine Charges	<i>Quarantine Act 1908*</i>	Regulatory charges associated with post entry quarantine requirements
2.19	Fees associated with the regulation of the processing and sale of meat	<i>Primary Produce (Food Safety Schemes) Act 2004</i> <i>Primary Produce (Food Safety Schemes) (Meat Industry) Regulations 2006</i>	Application for accreditation Amendment and transfer of accreditation and annual fee
8.10	Fees associated with public access to documents	<i>Freedom of Information Act 1991</i>	Fees for dealing with an application and providing access to agency documents
8.18	Fees associated with access to official records	<i>State Records Act 1997</i>	Minimum fee
11.1	Fees associated with the conservation of places of heritage value	<i>Heritage Places Act 1993</i>	Certified copy of an entry in the register or in the inventory attached to the register
11.3	Fees associated with the prevention of cruelty to animals	<i>Prevention of Cruelty to Animals Act 1985</i>	Research and Teaching licences — application and renewal fees
11.6	Fees associated with legislation relating to crown lands	<i>Crown Lands Act 1929</i>	Surrender of a lease For preparing a land grant, lease etc <ul style="list-style-type: none"> • Production in Land Titles Office of relevant documents for land grants, certificates of title, leases etc
11.7	Fees associated with the conservation of Flora and Fauna and regulation of hunting	<i>National Parks and Wildlife Act 1972</i>	Native plants (take, gift and sell) permits Protected animals farming or harvesting permit fees Application for approval of premises Royalty — in relation to taking native plants or a protected animal, a protected animal's carcass, skin or egg including for personal use or pursuant to a permit.
11.8	Registration and licence fees associated with the regulation of radioactive substances	<i>Radiation Protection and Control Act 1982</i>	Registration fees for: sealed radioactive sources; radiation apparatus; and premises in which unsealed radioactive substances are handled or kept.
12.1	Fees associated with natural resources	<i>Natural Resources Management Act 2004</i>	Application for a notation, or to remove a notation, on register of

	management		water licences
15.1	Local government rates	<i>Local Government Act 1999</i>	General rates applied to land ownership — must be based on either land value, or a fixed charge in combination with land value Service rates applied to land ownership and compulsory service charges in relation to a prescribed service (water supply, community waste water management systems, and waste (including recycling) and any other service prescribed by regulation)
15.5	Fees associated with the regulation of waste	<i>Public Environmental and Health Act 1987</i>	Wastewater management system application fee
15.7	Fees associated with impounding	<i>Impounding Act 1920</i>	Fees associated with the impounding of livestock and other property
15.10	Fees associated with access to Local Government council documents	<i>Freedom of Information Act 1991</i>	Fee for dealing with an application and giving access to council documents Application fee for a review of a determination made by a council under Part 3 of the Act (internal reviews)
15.11	Fees charged for referring a review of a valuation to the Valuer-General	<i>Local Government Act 1999</i>	As per subsections 169(8) and (9) of the Act
15.13	Fees associated with regulation of public transport	<i>Local Government Act 1934</i>	Licences (country councils) required under council by-laws pursuant to paragraph 667(1) 3 of the Act, relating to Taxis, Hire Cars, Buses and Couriers

Deletion

Item	Australian tax, fee or charge	Australian law	Notes
2.23	Fees associated with the regulation of land development	<i>Development Act 1993</i>	Application fee for a non-complying development
11.5	Fees related to the protection of the environment	<i>Environment Protection Act 1993</i> <i>Environment Protection</i>	Ozone Registration Licence

		<i>(Sea Dumping) Act 1984</i>	
14.2	Fees Associated with the regulation of Water and Sewerage Services	<i>South Australian Water Corporation Act 1994</i>	Freedom of Information Application

TASMANIA

Additions

Item	Australian tax, fee or charge	Australian law	Notes
Department of Tourism, Arts and the Environment			
	Petroleum and chemical – Permit and Assessment Fees	<i>Environmental Management and Pollution Control Act 1994</i>	<ul style="list-style-type: none"> chemical works coal processing works oil refineries wood preservation works
	Manufacturing and mineral processing – Permit and Assessment Fees	<i>Environmental Management and Pollution Control Act 1994</i>	<ul style="list-style-type: none"> cement works ceramic works ferrous and non-ferrous metal melting metallurgical works mineral works pulp and paper works wood processing works textile bleaching and dyeing factories woodchip mills
	Waste treatment – Permit and Assessment Fees	<i>Environmental Management and Pollution Control Act 1994</i>	<ul style="list-style-type: none"> sewage treatment works waste depots
	Food production and animal and plant product processing – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> abattoirs or slaughterhouses breweries and distilleries fish processing milk processing works produce processing works rendering or fat extraction Works wool scourers, tanneries or fellmongeries
	Extractive industries – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> quarries extractive pits mines
	Material handling – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> crushing, grinding or milling coal handling and washing
	Other – Permit and Assessment Fees	<i>Environmental Management and</i>	<ul style="list-style-type: none"> fuel burning racing or testing venues

		<i>Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> • laundries • pre-mix bitumen plants
	Miscellaneous Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> • Search of register • Annual fee in respect of premises declared to be scheduled premises • Submission to the Board of report on mandatory environmental audit • Issue of determination by Board on voluntary environmental audit • Issue or amendment of environment protection notice other than under section 44(2) of the <i>Environmental Management and Pollution Control Act 1994</i> or in respect of a waste transport business • Waste Transport Business Fee
	Petroleum and chemical – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • chemical works • coal processing works • oil refineries • wood preservation works
	Manufacturing and Mineral Processing – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • cement works • ceramic works • ferrous and non-ferrous metal melting • metallurgical works • mineral works • pulp and paper Works • wood processing works • textile bleaching and dyeing factories • woodchip mills
	Waste treatment – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • sewage treatment works • waste depots • waste transport business
	Food production and animal plant product processing – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • abattoirs or slaughterhouses • breweries and distilleries • fish processing • milk processing works • produce processing works • rendering of fat extraction works • wool scourers, tanneries or fellmongeries

	Extractive industries – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • quarries • extractive pits • mines
	Material handling – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • crushing, grinding or milling • coal handling and washing
	Other – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • fuel burning • racing or testing venues • laundries • pre-mix bitumen plants

Department of Justice

	Fees	<i>Relationships Regulations 2003</i>	<p>Fees prescribed under Schedule 1, including:</p> <ul style="list-style-type: none"> • A search of the Register (including issue of the relevant certificate) • Application for search of the Register and issue of a certified copy of an entry or document not otherwise provided for • Priority fee for processing a search of the Register • Application to register a deed of relationship • Application for the amendment of information in the Register not otherwise provided for • Application for the revocation of a deed of relationship
	Fees	<i>Cooperatives Regulations 2003</i>	<p>All fees prescribed under Schedule 6, including:</p> <ul style="list-style-type: none"> • fees for applications to the Commissioner for Corporate Affairs regarding the establishment, structure, administration, management, registration and regulation of cooperatives under the <i>Cooperatives Act 1999</i> • fees for decisions, approvals, exemptions, permission, consent or registration by the Commissioner; • lodgement fees

			<ul style="list-style-type: none"> • registration fees • fees for the issuance or copying of documents held by the Commissioner, certificates, and extracts from registers • fees for the inspection of the Register of Cooperatives, the register of notifiable interests, or a managing controller's report • fees for applications to the Tasmanian Registrar (the Commissioner for Corporate Affairs)
	Licence fees for electrical technicians (electricians)	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Licence fees for electrical contractors (operators of electrical businesses)	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Provisional licences (quasi electricians)	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Fee on approval of electrical goods prior to sale	<i>Hydro Electric Commission (Electrical Approvals) Act 1992</i>	
	Electrical Contractors — licence application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Electrical Contractors — late application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Electricians — licence application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Electricians — late application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Provisional application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Register inspection fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Register extract fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Licence duplicate fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	

	Application for original approval fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Certified copy of test results fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Application for duplicate certificate of approval fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Application for transfer of certificate of approval fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Inspection of registrar fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Copy of one entry in register fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Application for design change fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Licence application fee	<i>Gas Act 2000</i>	
	Annual licence fee	<i>Gas Act 2000</i>	
	Exclusive franchise fee	<i>Gas Act 2000</i>	
	Register of licences inspection fee	<i>Gas Act 2000</i>	
	Application fee for acceptance of safety case for gas installation	<i>Gas Act 2000</i>	
	Licence fee	<i>Gas Regulations 2001</i>	
	Pipeline licence application fee	<i>Gas Pipeline Act 2000</i>	
	Pipeline licence renewal fee	<i>Gas Pipeline Act 2000</i>	
	Annual fee	<i>Gas Pipeline Act 2000</i>	
	Application fee for licence to construct or operate a pipeline	<i>Gas Pipelines Regulations 2001</i>	
	Registered Plant Inspectors	<i>Workplace Health and Safety Regulations 1998</i>	<ul style="list-style-type: none"> • Application fee • Assessment fee

			<ul style="list-style-type: none"> • Registration fee (Single Class) • Registration Multiple Class • Re-registration (Single Class) • Re-registration Multiple Class • Registration for additional plant classes • Registration (Single to Multiple Class)
	Approval of design for a tank or IBC	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Application for bulk drivers licence fee	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Renewal bulk drivers licence fee	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Bulk vehicle licence	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Renewal bulk vehicle licence fee	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Applications	<i>Dangerous Goods (Fees) Regulations 1998</i>	<ul style="list-style-type: none"> • approval of construction or operation of pipeline • approval of site and construction of depot or alteration of licences depot
	Licences	<i>Dangerous Goods (Fees) Regulations 1998</i>	<ul style="list-style-type: none"> • to import or export dangerous goods • to sell blasting explosives • to sell safety cartridges and propellant powder • to sell fireworks • to manufacture fireworks or explosives • to keep explosives • to keep any other dangerous goods including diesel fuel • transfer of any licence
	Shotfirer's permit	<i>Dangerous Goods (Fees) Regulations 1998</i>	
	Permit for a fireworks display	<i>Dangerous Goods (Fees) Regulations 1998</i>	

	Autogas installer's registration fee	<i>Dangerous Goods (Fees) Regulations 1998</i>	
	Registration fees	<i>Plumbers and Gasfitters Registration Regulations 1987</i>	
	Fee for granting of duplicate certificate of registration	<i>Plumbers and Gasfitters Registration Regulations 1987</i>	
	New assessment certificate; upgrade to National Certificate; Replacement Certificate	<i>Industrial Safety, Health and Welfare (Fees) Amendment Regulations 1991</i>	
	Certificate Assessors — application fees; registration and re-registration	<i>Workplace Health and Safety Regulations 1998</i>	
	Licensed Asbestos Assessors — application fees; registration and re-registration	<i>Workplace Health and Safety Regulations 1998</i>	
	Annual registration fee	<i>Architects Regulations 1997</i>	
	Application for registration	<i>Architects Regulations 1997</i>	
	Certificate of registration	<i>Architects Regulations 1997</i>	
	Request for and report from a Reporting Authority	<i>Building Regulations 2004</i>	
	Application for and granting of Building Permit	<i>Building Act 2000</i>	
	Application for and granting of Plumbing Permit or Special Plumbing Permit	<i>Building Act 2000</i>	
	Application for and granting of Occupancy Permit	<i>Building Act 2000</i>	
	Application for and granting of Temporary Occupancy Permit	<i>Building Act 2000</i>	
	Application for and granting of building certificate	<i>Building Regulations 2004</i>	
	Application for and granting of Certificate of Completion (Building Work)	<i>Building Act 2000</i>	

	Application for and granting Certificate of Completion (Plumbing work)	<i>Building Act 2000</i>	
	Application for and granting of a Permit to Proceed	<i>Building Act 2000</i>	
	Application for and granting of a Permit of Substantial Compliance	<i>Building Act 2000</i>	
	Applications and appeals to Building Appeal Board (Building)	<i>Building Regulations 2004</i>	
	Applications and appeals to Building Appeal Board (Plumbing)	<i>Plumbing Regulations 2004</i>	
	Service of Infringement Notice	<i>Building Act 2000</i>	
	Building Permit levy	<i>Building Regulations 2004</i>	
	Application for a long-term Security Sensitive Dangerous Substances permit – Base Fee	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Additional Fee for each background check	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Application fee for short-term Security Sensitive Dangerous Substances permit – Base Fee	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Application to renew long-term Security Sensitive Dangerous Substances permit – Base Fee	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Additional Fee for each background check	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Replacement of permit (first time)	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Replacement of permit (second or subsequent time)	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Issue of Identity Card	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Replacement of Identity Card (first time)	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	

		<i>Regulations 2005</i>	
	Replacement of Identity Card (second or subsequent time)	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Nominee of new responsible worker	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	
	Workers' rehabilitation and compensation fund levy under section 147	<i>Workers Rehabilitation and Compensation Act 1988</i>	
	Nominal insurer levy	<i>Workers Rehabilitation and Compensation Act 1988</i>	
	Special contribution	<i>Workers Rehabilitation and Compensation Act 1988</i>	
	Initiating an amendment of a planning scheme	<i>Land Use Planning and Approvals Act 1993</i>	
	Payment instead of increasing public open space	<i>Local Government (Building and Miscellaneous Provisions) Act 1993</i>	
	Fee for instituting an appeal	<i>Resource Management and Planning Appeal Tribunal Regulations 1993</i>	
	Conveyancers	<i>Conveyancing Act 2004</i>	<ul style="list-style-type: none"> • Application to register • Inspection of register
Department of Industry, Energy and Resources			
	Testing of taximeter	<i>Taxi Industry Regulations 1996</i>	
	Issue or replacement of sealing pliers	<i>Taxi Industry Regulations 1996</i>	
Department of Primary Industries and Water			
	Examination of Register	<i>Living Marine Resources Management Act 1995</i>	
	Licence Fee for water authorities	<i>Water Management Regulations 1999</i>	
	Notice of heritage works application	<i>Sullivans Cove Waterfront Authority Act 2004</i>	
	Determination of applicability of provisions	<i>Sullivans Cove Waterfront Authority Act 2004</i>	
	Titles – Sealed Plan	<i>Sullivans Cove Waterfront Authority Act 2004</i>	

	Adhesion Order	<i>Sullivans Cove Waterfront Authority Act 2004</i>	
	Certificate of approval	<i>Sullivans Cove Waterfront Authority Act 2004</i>	-

Amendments

Item	Australian tax, fee or charge	Australian law	Notes
Department of Justice			
	Business Names	<i>Business Names Act 1962</i>	<ul style="list-style-type: none"> • Search (including issue of extract) • Application for Registration • Renewal • Certificate • Statutory Declaration • Minister's Consent • Availability Search • Statement of Change • Photocopies of documents
	Incorporated Associations	<i>Associations Incorporation Act 1964</i>	<ul style="list-style-type: none"> • Search file • Application for Registration • Annual Returns • Certificate of incorporation • Association extract • Photocopies of documents
	Bills of Sale	<i>Bills of Sale Act 1900</i>	<ul style="list-style-type: none"> • Search • Registration • Objections to Registration • Renewal • Satisfaction • Printed extract • Memorandum of a Reloan • Photocopies of documents
	Security and Investigations Agents	<i>Security and Investigations Act 2002</i>	<p>Application:</p> <ul style="list-style-type: none"> • For an agent licence • For an employee licence • To change particulars • To add or remove an activity • For a duplicate licence or identity card • To advise of competency standards held • To inspect register of licences • For a copy of code of conduct, or part of a code of conduct

Department of Infrastructure, Energy and Resources			
	Issue of replacement taxi licence number-plate or label	<i>Taxi Industry Regulations 1996</i>	
Department of Primary Industries and Water			
	Fish processing licence grant or renewal	<i>Fisheries (General and Fees) Regulations 2006</i>	
	Marine farming licence renewal or variation	<i>Fisheries (General and Fees) Regulations 2006</i>	
	Fishing Licence (abalone quota and dive) – renewal or transfer	<i>Fisheries (General and Fees) Regulations 2006</i>	
	Application for a special authority	<i>Animal Health Regulations 2006</i>	
	Application for section 61 licence to collect and possess reproductive material	<i>Animal Health Regulations 2006</i>	
	Application fees	<i>Animal Farming (Registration) Regulations 2005</i>	
	Registration fees	<i>Animal Farming (Registration) Regulations 2005</i>	
Department of Health and Human Services			
	Inspection of the list of approved laboratories (set by Director of Public Health under section 83)	<i>Food Act 2003</i>	
	Application for registration of food business (set by individual councils under sections 87 and 130)	<i>Food Act 2003</i>	
	Application for renewal of registration of food business (set by individual councils under sections 89 and 130)	<i>Food Act 2003</i>	
Deletions			
Item	Australian tax, fee or charge	Australian law	Notes
Department of Justice			

	Limited Partnerships	<i>Limited Partnerships Act 1908</i>	<ul style="list-style-type: none"> • Search • Application for Registration • Documents Lodged • Certificate
	Search of the Register	<i>Relationship Act 2003</i>	
	Amendment of information	<i>Relationship Act 2003</i>	
	Certified copy of an entry	<i>Relationship Act 2003</i>	
	Priority fee for processing a search of the Register	<i>Relationship Act 2003</i>	
	Application for amendment of information	<i>Relationship Act 2003</i>	
	Application to register a Deed of Relationship	<i>Relationship Act 2003</i>	
	Application for the revocation of a Deed of Relationship	<i>Relationship Act 2003</i>	
	Registration of a co-operative	<i>Co-operatives Act 1999</i>	
	Application to Commissioner for Corporate Affairs	<i>Co-operatives Act 1999</i>	
	Certificate of registration of rule alteration	<i>Co-operatives Act 1999</i>	
	Lodgement of documents with the Commissioner for Corporate Affairs	<i>Co-operatives Act 1999</i>	
	Copy of an entry in the register of co-operatives	<i>Co-operatives Act 1999</i>	
	Inspection of the register of co-operatives	<i>Co-operatives Act 1999</i>	
	Inspection of prescribed documents	<i>Co-operatives Act 1999</i>	
	Copy of documents	<i>Co-operatives Act 1999</i>	
	Registration as a foreign society	<i>Co-operatives Act 1999</i>	
Department of Primary Industries and Water			
	Petroleum and chemical – Permit and Assessment Fees	<i>Environmental Management and Pollution Control Act 1994</i>	<ul style="list-style-type: none"> • chemical works • coal processing works • oil refineries • wood preservation works

	Manufacturing and mineral processing – Permit and Assessment Fees	<i>Environmental Management and Pollution Control Act 1994</i>	<ul style="list-style-type: none"> • cement works • ceramic works • ferrous and non-ferrous metal melting • metallurgical works • mineral works • pulp and paper works • wood processing works • textile bleaching and dyeing factories • woodchip mills
	Waste treatment – Permit and Assessment Fees	<i>Environmental Management and Pollution Control Act 1994</i>	<ul style="list-style-type: none"> • sewage treatment works • waste depots
	Food production and animal and plant product processing – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> • abattoirs or slaughterhouses • breweries and distilleries • fish processing • milk processing works • produce processing works • rendering or fat extraction works • wool scourers, tanneries or fellmongeries
	Extractive industries – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> • quarries • extractive pits • mines
	Material handling – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> • crushing, grinding or milling • coal handling and washing
	Other – Permit and Assessment Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<ul style="list-style-type: none"> • fuel burning • racing or testing venues • laundries • pre-mix bitumen plants
	Miscellaneous Fees	<i>Environmental Management and Pollution Control (General Fees) Regulations 1995</i>	<p>Search of register</p> <p>Annual fee in respect of premises declared to be scheduled premises</p> <p>Submission to the Board of report on mandatory environmental audit</p> <p>Issue of determination by Board on voluntary environmental audit</p> <p>Issue or amendment of environment protection notice other than under section 44(2) of the <i>Environmental Management and Pollution Control Act 1994</i> or in respect of a waste transport business</p>

			Waste Transport Business Fee
	Petroleum and chemical – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • chemical works • coal processing works • oil refineries • wood preservation works
	Manufacturing and Mineral Processing – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • cement works • ceramic works • ferrous and non-ferrous metal melting • metallurgical works • mineral works • pulp and paper Works • wood processing works • textile bleaching and dyeing factories • woodchip mills
	Waste treatment – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • sewage treatment works • waste depots • waste transport Business
	Food production and animal plant product processing – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • abattoirs or slaughterhouses • breweries and distilleries • fish processing • milk processing works • produce processing works • rendering of fat extraction works • wool scourers, tanneries or fellmongeries
	Extractive industries – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • quarries • extractive pits • mines
	Material handling – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • crushing, grinding or milling • coal handling and washing
	Other – Program Fees	<i>Environmental Management and Pollution Control (Environmental Improvement Programme Fees) Regulations 1994</i>	<ul style="list-style-type: none"> • fuel burning • racing or testing venues • laundries • pre-mix bitumen plants
	Initiating an amendment of a	<i>Land Use Planning and Approvals Act 1993</i>	

	planning scheme		
	Payment instead of increasing public open space	<i>Local Government (Building and Miscellaneous Provisions) Act 1993</i>	
	Fee for instituting an appeal	<i>Resource Management and Planning Appeal Tribunal Regulations 1993</i>	
	Registration fee	<i>Land Surveyors Act 1909</i>	
	Application for authorisation to import cattle	<i>Animal Health Regulations 1996</i>	
	Licence fee for section 61 licence	<i>Animal Health Regulations 1996</i>	
	Examinations: air freight; sea freight; other	<i>Animal Health Regulations 1996</i>	
	Treatment, destruction, or supervision	<i>Animal Health Regulations 1996</i>	
	In addition to the normal fee, overtime is to be applied	<i>Animal Health Regulations 1996</i>	
	Application, cancellation, variation or extraction of registration	<i>Fisheries (Licence Ownership and Interest) Registration Act 2001</i>	

Department of Health and Human Services

	Radiation control approvals	<i>Radiation Control Regulations 1994</i>	<ul style="list-style-type: none"> • Application for approval of storage accommodation • Application for approval of disposal site • Application for grant of licence under subsection 12(1) of the Act • Application for renewal of licence under subsection 12(6) of the Act
--	-----------------------------	---	--

• Department of Infrastructure, Energy and Resources

	Licence fees for electrical technicians (electricians)	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Licence fees for electrical contractors (operators of electrical businesses)	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Provisional licences (quasi electricians)	<i>Electricity Industry Safety and Administration Regulations 1999</i>	

	Fee on approval of electrical goods prior to sale	<i>Hydro Electric Commission (Electrical Approvals) Act 1992</i>	
	Electrical Contractors — licence application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Electrical Contractors — late application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Electricians — licence application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Electricians — late application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Provisional application fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Register inspection fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Register extract fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Licence duplicate fee	<i>Electricity Industry Safety and Administration Regulations 1999</i>	
	Application for original approval fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Certified copy of test results fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Application for duplicate certificate of approval fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Application for transfer of certificate of approval fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Inspection of registrar fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Copy of one entry in register fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	

	Application for design change fee	<i>Hydro-Electric Commission (Electrical Approvals) Regulations 1992</i>	
	Licence application fee	<i>Gas Act 2000</i>	
	Annual licence fee	<i>Gas Act 2000</i>	
	Exclusive franchise fee	<i>Gas Act 2000</i>	
	Register of licences inspection fee	<i>Gas Act 2000</i>	
	Application fee for acceptance of safety case for gas installation	<i>Gas Act 2000</i>	
	Licence fee	<i>Gas Regulations 2001</i>	
	Pipeline licence application fee	<i>Gas Pipeline Act 2000</i>	
	Pipeline licence renewal fee	<i>Gas Pipeline Act 2000</i>	
	Annual fee	<i>Gas Pipeline Act 2000</i>	
	Application fee for licence to construct or operate a pipeline	<i>Gas Pipelines Regulations 2001</i>	
	Registered Plant Inspectors	<i>Workplace Health and Safety Regulations 1998</i>	<ul style="list-style-type: none"> • Application fee • Assessment fee • Registration fee (Single Class) • Registration Multiple Class • Re-registration (Single Class) • Re-registration Multiple Class • Registration for additional plant classes • Registration (Single to Multiple Class)
	Approval of design for a tank or IBC	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Application for bulk drivers licence fee	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Renewal bulk drivers licence fee	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Bulk vehicle licence	<i>Road Transport and Rail</i>	

		— <i>Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Renewal bulk vehicle licence fee	<i>Road Transport and Rail — Dangerous Goods Act 1998 and Dangerous Goods (Fees) Regulations 1998</i>	
	Applications	<i>Dangerous Goods (Fees) Regulations 1998</i>	<ul style="list-style-type: none"> • approval of construction or operation of pipeline • approval of site and construction of depot or alteration of licences depot
	Licences	<i>Dangerous Goods (Fees) Regulations 1998</i>	<ul style="list-style-type: none"> • to import or export dangerous goods • to sell blasting explosives • to sell safety cartridges and propellant powder • to sell fireworks • to manufacture fireworks or explosives • to keep explosives • to keep any other dangerous goods including diesel fuel • transfer of any licence
	Shotfirer's permit	<i>Dangerous Goods (Fees) Regulations 1998</i>	
	Permit for a fireworks display	<i>Dangerous Goods (Fees) Regulations 1998</i>	
	Autogas installer's registration fee	<i>Dangerous Goods (Fees) Regulations 1998</i>	
	Registration fees	<i>Plumbers and Gasfitters Registration Regulations 1987</i>	
	Fee for granting of duplicate certificate of registration	<i>Plumbers and Gasfitters Registration Regulations 1987</i>	
	New assessment certificate; upgrade to National Certificate; Replacement Certificate	<i>Industrial Safety, Health and Welfare (Fees) Amendment Regulations 1991</i>	
	Certificate Assessors — application fees; registration and re-registration	<i>Workplace Health and Safety Regulations 1998</i>	
	Licensed Asbestos Assessors — application fees; registration and re-registration	<i>Workplace Health and Safety Regulations 1998</i>	
	Annual registration fee	<i>Architects Regulations 1997</i>	

	Application for registration	<i>Architects Regulations 1997</i>	
	Certificate of registration	<i>Architects Regulations 1997</i>	
	Request for and report from a Reporting Authority	<i>Building Regulations 2004</i>	
	Application for and granting of Building Permit	<i>Building Act 2000</i>	
	Application for and granting of Plumbing Permit or Special Plumbing Permit	<i>Building Act 2000</i>	
	Application for and granting of Occupancy Permit	<i>Building Act 2000</i>	
	Application for and granting of Temporary Occupancy Permit	<i>Building Act 2000</i>	
	Application for and granting of building certificate	<i>Building Regulations 2004</i>	
	Application for and granting of Certificate of Completion (Building Work)	<i>Building Act 2000</i>	
	Application for and granting Certificate of Completion (Plumbing work)	<i>Building Act 2000</i>	
	Application for and granting of a Permit to Proceed	<i>Building Act 2000</i>	
	Application for and granting of a Permit of Substantial Compliance	<i>Building Act 2000</i>	
	Applications and appeals to Building Appeal Board (Building)	<i>Building Regulations 2004</i>	
	Applications and appeals to Building Appeal Board (Plumbing)	<i>Plumbing Regulations 2004</i>	
	Service of Infringement Notice	<i>Building Act 2000</i>	
	Building Permit levy	<i>Building Regulations 2004</i>	
	Application for a long-term Security Sensitive Dangerous Substances	<i>Security Sensitive Dangerous Substances Regulations 2005</i>	

	permit – Base Fee		
	Additional Fee for each background check	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Application fee for short-term Security Sensitive Dangerous Substances permit – Base Fee	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Application to renew long-term Security Sensitive Dangerous Substances permit – Base Fee	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Additional Fee for each background check	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Replacement of permit (first time)	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Replacement of permit (second or subsequent time)	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Issue of Identity Card	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Replacement of Identity Card (first time)	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Replacement of Identity Card (second or subsequent time)	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Nominee of new responsible worker	<i>Security Dangerous Substances Regulations 2005</i>	<i>Sensitive Substances Regulations 2005</i>
	Workers' rehabilitation and compensation fund levy under section 147	<i>Workers Rehabilitation and Compensation Act 1988</i>	
	Nominal insurer levy	<i>Workers Rehabilitation and Compensation Act 1988</i>	
	Special contribution	<i>Workers Rehabilitation and Compensation Act 1988</i>	
	Long service leave contributions	<i>Construction Industry (Long Service) Act 1997</i>	

AUSTRALIAN CAPITAL TERRITORY

Addition

Item	Australian tax, fee or charge	Australian law	Notes
Department of Justice and Community Safety			
ACT Emergency Services Agency			
	Registration Fee	<i>Emergencies Act 2004</i>	Fee for registration of Automatic Fire Alarm System
	Registration Fee – additional	<i>Emergencies Act 2004</i>	Fee for second and subsequent alarm installation at the same protected premises
	Approval	<i>Emergencies Act 2004</i>	Approval for person to provide ambulance service under section 61 for medical treatment and transport
	Approval	<i>Emergencies Act 2004</i>	Approval for person to provide ambulance service under section 61 for medical treatment not including transport
	Approval	<i>Emergencies Act 2004</i>	Approval for person to provide a non-emergency ambulance service under section 61 for medical treatment and transport by an Intensive Care Paramedic Ambulance
	Approval	<i>Emergencies Act 2004</i>	Approval for person to provide transportation of patients not requiring emergency care by the Patient Transport Service under section 61
DEPARTMENT OF TREASURY			
ACT Gambling and Racing Commission			
	Fee on withdrawal of lottery application prior to assessment	<i>Lotteries Act 1964</i>	Fee applied to the withdrawal of a lottery application prior to assessment of the application
	Fee on withdrawal of lottery application after commencement of assessment	<i>Lotteries Act 1964</i>	Fee applied to the withdrawal of a lottery application after commencement of assessment of the application
	Fee to vary a lottery approval	<i>Lotteries Act 1964</i>	Fee applied to vary a lottery approval
Investment and Economics			
	Licence and other fees	<i>Motor Sport (Public Safety) Act 2006</i>	All fee and charges payable to under this Act in relation to the regulation of motor sport activities

DEPARTMENT OF TERRITORY AND MUNICIPAL SERVICES			
Community Infrastructure and Services			
	Hire Car service accreditation	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual and application fees payable under the <i>Road Transport (General) Act 1999</i> for accreditation
	Restricted Hire Car Service Accreditation	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual and application fees payable under the <i>Road Transport (General) Act 1999</i> for accreditation
	Demand Responsive Service Accreditation	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual and application fees payable under the <i>Road Transport (General) Act 1999</i> for accreditation
	Leased Hire Car Licence	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual fees payable under the <i>Road Transport (General) Act 1999</i> for leased hire car licences
	Transferable leased taxi licence	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual fees payable under the <i>Road Transport (General) Act 1999</i> for transferable leased taxi licences
	Non-transferable leased taxi licence	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual fees payable under the <i>Road Transport (General) Act 1999</i> for non-transferable leased taxi licences
	Transfer of Taxi Licence	<i>Road Transport (Public Passenger services) Act 2001</i>	Fee payable under of <i>Road Transport (General) Act 1999</i> for the transfer of a taxi licence
	Authorisation to operate a Demand Responsive Service	<i>Road Transport (Public Passenger Services) Act 2001</i>	Application fee (including renewal) payable under the <i>Road Transport (General) Act 1999</i> for a Demand Responsive Service authorisation
Recreation and Land Management			
	Assessment Fee	<i>Heritage Act 2004</i>	Fee payable for urgent assessment of Heritage Register Nominations
	Assessment Fee	<i>Heritage Act 2004</i>	Payment for copies of Heritage register entries
	Assessment Fee	<i>Heritage Act 2004</i>	Payment for request access to restricted information about aboriginal sites.
ACT PLANNING AND LAND AUTHORITY			
	Architectural Practice Examination Submission Fee	<i>Architects Act 2004</i>	Fee to sit, re-sit, interview and use logbook for the Architectural Practice Examination

Amendments

Item	Australian tax, fee or charge	Australian law	Notes
DEPARTMENT OF TREASURY			
ACT Gambling and Racing Commission			
	Fee to vary lottery application	<i>Lotteries Act 1964</i>	Fee applied to vary a lottery application
ACT HEALTH			
Canberra Hospital			
	Medical Practitioner/Health Professional medical report preparation Fees	<i>Health Act 1993</i>	Preparation of a medical report by a treating medical practitioner/health professional appointed to or employed by ACT Health requiring no further examination of the patient
	Medical Practitioner/Health Professional medical report preparation Fees	<i>Health Act 1993</i>	Preparation of a medical report by a medical practitioner/health professional appointed to or employed by ACT Health who has not previously treated the patient and no further examination of the patient is required
	Medical Practitioner/Health Professional medical report preparation Fees	<i>Health Act 1993</i>	A report made by a treating medical practitioner/health professional appointed to or employed by ACT Health where a re-examination is required
	Medical Practitioner/Health Professional medical report preparation Fees	<i>Health Act 1993</i>	A report made by a treating medical practitioner/health professional appointed to or employed by ACT Health who has not previously treated the patient and where an examination is required
	Health records provided to patient's solicitor	<i>Health Act 1993</i>	Upon receipt of written consent from the patient for the solicitor to have copies of all or part of the health records - Provision of a copy of the health record or part thereof, e.g. Clinical notes, continuation notes, pathology materials (blockers and slides), pathology reports and charts
	Health records provided to an insurer	<i>Health Act 1993</i>	Upon written consent from the patient allowing the insurer to have copies of all or part of their Health records - Provision of a copy of the health record, or part thereof, e.g. Clinical notes, continuation notes, pathology materials (blockers and slides), pathology reports and charts

DEPARTMENT OF TERRITORY AND MUNICIPAL SERVICES			
Community and Infrastructure Services			
	Motor Vehicle Registration	<i>Road Transport (Vehicle Registration) Regulation 2000</i>	Fee payable pursuant to the <i>Road Transport (General) Act 1999</i> for the grant, renewal or transfer of registration of any motor vehicle, including sedans, goods vehicles, tractors, trailers and motor cycles etc
	Number Plates	<i>Road Transport (Vehicle Registration) Regulation 2000</i>	Fee payable pursuant to the <i>Road Transport (General) Act 1999</i> for the provision, replacement or remake of traders, standard and non-standard number plates as well as fees for reservation or transfer of such plates
	Driver Licences	<i>Road Transport Regulation 2000</i>	Fee payable pursuant to the <i>Road Transport (General) Act 1999</i> for the grant or renewal of drivers' licences, including learner, probationary, provisional and special licences as well as fee for written driving examinations for cars and motorbikes
	Bus service accreditation	<i>Road Transport (Public Passenger Services) Act 2001</i>	Annual and application fees payable under the <i>Road Transport (General) Act 1999</i> for accreditation
	Taxi service accreditation	<i>Road Transport (Public Passenger Services) Act 2001</i>	Annual and application fees payable under the <i>Road Transport (General) Act 1999</i> for accreditation
	Taxi Network accreditation	<i>Road Transport (Public Passenger Services) Act 2001</i>	Annual and application fees payable under the <i>Road Transport (General) Act 1999</i> for accreditation
	Restricted hire car licence	<i>Road Transport (Public Passenger services) Act 2001</i>	Annual fees payable for under the <i>Road Transport (General) Act 1999</i> for restricted hire car licences
	Restricted Taxi Licence	<i>Road Transport (Public Passenger Services) Act 2001</i>	Annual fees payable pursuant to the <i>Road Transport (General) Act 1999</i> for restricted taxi licences

Deletion

Item	Australian tax, fee or charge	Australian law	Notes
DEPARTMENT OF JUSTICE AND COMMUNITY SAFETY			
ACT Emergency Services Agency			
	Residential False Alarm fee	<i>Emergencies Act 2004</i>	Residential False Alarm fee
	Commercial false alarm fees	<i>Emergencies Act 2004</i>	Commercial false alarm fees
	Approval	<i>Emergencies Act 2004</i>	Approval for person to provide emergency, fire fighting or rescue services under section 61.

DEPARTMENT OF TREASURY			
ACT Revenue Office			
	Land Tax Equivalent	<i>Australian Capital Territory (Self-Government) Act 1988 (Cwlth), paragraph 37 (a)</i>	Payment made at the direction of the Minister for Housing, by Housing ACT as an equivalent to Land Tax
ACT Gambling and Racing Commission			
	General Tax	<i>Casino Control Act 1988</i>	Monthly tax payable on the Casino's noncommission-based gross profits
	Commission-based player tax	<i>Casino Control Act 1988</i>	Monthly tax payable on the Casino's completed commission-based profit
	Casino licence fee	<i>Casino Control Act 1988</i>	Annual fee applied to the holder of the Casino licence
	Exclusion application	<i>Casino Control Act 1988</i>	Fee applied to the application for exclusion from the casino
	Revocation of an Exclusion Notice application	<i>Casino Control Act 1988</i>	Fee applied to the application for revocation of an exclusion notice
	Authorised game approval	<i>Casino Control Act 1988</i>	Fee applied to the application for approval of an authorised game
	Alteration to the rules of a game approval	<i>Casino Control Act 1988</i>	Fee applied to the application for approval for alteration to the approved rules of a game
	Key employee licence application	<i>Casino Control Act 1988</i>	Fee applied to the application for a key employee licence
	Operations employee licence application	<i>Casino Control Act 1988</i>	Fee applied to the application for an operations employee licence
	Casino employee licence renewal application	<i>Casino Control Act 1988</i>	Fee applied to the application for renewal of casino employee licence
	Casino employee licence variation application	<i>Casino Control Act 1988</i>	Fee applied to the application for variation to casino employee licence
	Casino employee licence replacement application	<i>Casino Control Act 1988</i>	Fee applied to the application for replacement of casino employee licence
ACT HEALTH			
Population Health			
	Application fee for authorisation to use a drug of dependence in research or education	<i>Drugs of Dependence Act 1989, section 32</i>	Regulatory fee
	Renewal fee for authorisation to use a drug of dependence in research or education	<i>Drugs of Dependence Act 1989, section 39</i>	Regulatory fee

	Application fee for authorisation to place a drug of dependence in a first aid kit	<i>Drugs of Dependence Act 1989, section 42</i>	Regulatory fee
	Renewal fee for authorisation to place a drug of dependence	<i>Drugs of Dependence Act 1989, section 50</i>	Regulatory fee
	Application fee for authorisation to conduct a program that requires the use or possession by a person of a poison	<i>Poisons and Drugs Act 1978, section 25</i>	Regulatory fee
	Renewal fee for authorisation to conduct a program that requires the use or possession by a person of a poison	<i>Poisons and Drugs Act 1978, section 31</i>	Regulatory fee
Canberra Hospital			
	Health Professional report preparation Fees	<i>Health Act 1993</i>	Preparation of a report by a treating health professional, other than a medical practitioner, appointed to or by ACT Health requiring no further examination of the patient
	Health Professional report preparation Fees	<i>Health Act 1993</i>	Preparation of a report by a treating health professional, other than a medical practitioner, appointed to or by ACT Health who has not previously treated the patient and no further examination is required
	Health Professional report preparation Fees	<i>Health Act 1993</i>	Preparation of a report by a treating health professional, other than a medical practitioner, appointed to or by ACT Health where a re-examination is required
	Health Professional report preparation Fees	<i>Health Act 1993</i>	Preparation of a report by a treating health professional, other than a medical practitioner, appointed to or by ACT Health who has not previously treated the patient and where an examination is required
ACT PLANNING AND LAND AUTHORITY			
	Certificate of Electrical Safety	<i>Electricity Safety Act 1971</i>	Application fee for Notification of Electrical Work (NOEW) certificates
	Approval for electrical work	<i>Electricity Safety Act 1971</i>	Fee for the approval of electrical work (exclude building construction work)

NORTHERN TERRITORY

Addition

Item	Australian tax, fee or charge	Australian law	Notes
Department of Health and Community Services			
Optometrists fees			
	Authorisation as an Optometrist to use ocular therapeutics	Health Practitioners Act 2004, section 33	Registration