

## **EXPLANATORY STATEMENT**

*Public Governance, Performance and Accountability Act 2013*

*Public Governance, Performance and Accountability (Section 75 Transfers) Amendment Determination 2020-2021 (No. 3) (the amendment determination)*

### **Purpose of the determination**

The amendment determination is made under section 75 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*, to adjust amounts appropriated to non-corporate Commonwealth entities in response to the commencement on 4 April 2021 of the *Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020* in part, and the appointment on 4 April 2021 of the Commissioner of Taxation as the Commonwealth Registrar of the Australian Business Registry Services.

The amendment determination modifies the Appropriation Acts to support the transfer of the administration of business registry functions from the Australian Securities and Investments Commission to the Australian Taxation Office under the Australian Government's Modernising Business Registers program.

The amendment determination results in no change to the total amount appropriated by Parliament.

### **Commencement**

The amendment determination commences on the day after registration.

### **Authority for the determination**

Section 75 of the PGPA Act enables the Finance Minister to determine that one or more Schedules to one or more Appropriation Acts are modified in a specified way in relation to the transfer of a function from one non-corporate Commonwealth entity to another.

Under section 107 of the PGPA Act, the Finance Minister has delegated the power to make determinations under section 75 to the Secretary of the Department of Finance. Under section 109 of the PGPA Act, the Secretary has, in turn, sub-delegated this power to certain officials within the Department of Finance, including the official who made this determination.

The amendment determination amends the *Public Governance, Performance and Accountability (Section 75 Transfers) Determination 2020-2021* (the Determination), which is a legislative instrument for the purposes of section 8 of the *Legislation Act 2003*.

### **Statement of Compatibility with Human Rights**

A Statement of Compatibility with Human Rights is not required for the amendment determination.

Subsection 9(1) of the *Human Rights (Parliamentary Scrutiny) Act 2011* requires a Statement of Compatibility with Human Rights for all legislative instruments subject to disallowance under section 42 of the *Legislation Act 2003*. A determination, including an amendment determination, under section 75 of the PGPA Act is exempt from disallowance under subsection 75(7) of the PGPA Act. As such, a Statement of Compatibility with Human Rights is not required.

### **Consultation**

Consistent with Chapter 3, Part 1 of the *Legislation Act 2003*, the affected entities were consulted in the preparation of the determination.

## Summary of Modifications

1. Item 1 of the amendment determination adds items 6 and 7 to the table in subsection 7(2) of the Determination. The items affects the relevant appropriation items in Schedule 1 to the *Appropriation Act (No. 1) 2020-2021* in the following way:

<b>Item</b>	<b>Entity</b>	<b>Appropriation item</b>	<b>Amount previously transferred by the Determination (\$)</b>	<b>Amount transferred by the amendment determination (\$)</b>	<b>Amended amount transferred by the Determination (\$)</b>
6	Australian Securities and Investments Commission	Departmental item	0.00	-4,143,356.36	<b>-4,143,356.36</b>
7	Australian Taxation Office	Departmental item	0.00	+4,143,356.36	<b>+4,143,356.36</b>

Note: A positive amount reflects an increase in an appropriation item and a negative amount reflects a decrease in an appropriation item.