



# QUEENSLAND PARLIAMENT **COMMITTEES**

## **Revenue Legislation Amendment Bill 2024**

State Development, Infrastructure and Works Committee



**Report No. 1**

**58th Parliament, February 2025**

## **State Development, Infrastructure and Works Committee**

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All references and webpages are current at the time of publishing.

### **Acknowledgements**

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## Chair's foreword

This report presents a summary of the State Development, Infrastructure and Works Committee's examination of the Revenue Legislation Amendment Bill 2024.

The committee's task was to consider the policy to be achieved by the legislation and the application of fundamental legislative principles – that is, to consider whether the Bill has sufficient regard to the rights and liberties of individuals, and to the institution of Parliament. The committee also examined the Bill for compatibility with human rights in accordance with the *Human Rights Act 2019*.

The committee has recommended that the Bill be passed.

The Bill delivers on the government's commitment to cut stamp duty for first home buyers when they purchase or build a new home. The Bill also enables recipients of transfer duty home concessions to rent part of their property whilst retaining the full benefit of the relief. Stakeholders told the committee that the measures were sensible steps towards improving home ownership levels in Queensland and aiding housing affordability for first home buyers.

The Bill also delivers on the government's commitment to provide that wages paid by medical practices to GPs will not be subject to payroll tax. Stakeholders told the committee that this will provide certainty for the industry going forward and help ensure that essential GP care is affordable for Queenslanders.

On behalf of the committee, I thank all organisations who made written submissions on the Bill and appeared at our public hearing. I also thank our Parliamentary Service staff and secretariat for their support throughout the inquiry.

I commend this report to the House.



Jim McDonald MP  
**Chair**

## Executive summary

### **About the Bill**

The Revenue Legislation Amendment Bill 2024 (the Bill) implements revenue related commitments made by the government during the 2024 state election campaign.

The Bill amends the *Duties Act 2001* (Duties Act) to:

- for dutiable transactions that involve first home owners purchasing a new home or vacant land on which to build a home, provide full duty relief in respect of the first home owners' interests and to the extent they will use the new home as their home
- enable recipients of the transfer duty home concessions to rent part of their property during the one year occupation period and retain the full benefit of this relief.

The Bill also amends the *Payroll Tax Act 1971* (Payroll Tax Act) to introduce an exemption to provide that wages liable to payroll tax and the mental health levy do not include wages paid or payable by medical practices to general practitioners.

### **The committee has recommended that the Bill be passed**

All inquiry participants supported the amendments proposed by the Bill.

Regarding the amendments to the Duties Act, stakeholders supported the measures which they considered would improve home ownership levels in Queensland and improve affordability for first home buyers. All stakeholders acknowledged the complex challenges facing the housing sector in Queensland particularly around housing supply and contended that a multifaceted and sustained approach would be needed to address supply challenges. That said, the measures proposed in the Bill were considered to be a sensible and welcome step forward.

Stakeholders representing General Practitioners (GPs) and the medical sector in Queensland strongly supported the proposed amendments to the Payroll Tax Act, submitting that they would ensure essential GP care remains affordable for Queenslanders, practices remain financially viable, and pressure is reduced on public hospitals and ambulance services.

Inquiry stakeholders advocated for the payroll tax exemption to also apply to non-GP specialists.

They also called for clear and updated information for the sector as to the potential impact of this legislation on retrospective amnesty arrangements, particularly clarification on whether administrative data disclosure requirements required by the Queensland Revenue Office would still be required should this Bill pass. The committee is of the view that there is a strong argument for the government to consider these suggestions and has made recommendations to this effect.

### **Legislative compliance**

The committee concluded that the Bill was compatible with the *Legislative Standards Act 1992* and the *Human Rights Act 2019*.

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## Recommendations

**Recommendation 1 ..... 2**

The committee recommends that the Revenue Legislation Amendment Bill 2024 be passed.

**Recommendation 2 ..... 14**

That an appropriate communication and education strategy accompany implementation of the amendments to the *Duties Act 2001* to ensure that the community is fully aware of their legal rights and obligations should they choose to rent out a room in their home.

**Recommendation 3 ..... 19**

That clear and updated guidance be issued by the Queensland Revenue Office regarding the existing payroll tax exemptions which may be applicable to certain non-GP specialists.

**Recommendation 4 ..... 20**

That clear and updated guidance be issued by the Queensland Revenue Office regarding the application of the retrospective amnesty arrangements, particularly the need to comply with Queensland Revenue Office data disclosure requirements.

## 1. Overview of the Bill

The Bill was introduced by the Treasurer, Minister for Energy and Minister for Home Ownership (Treasurer), Hon David Janetzki MP, on 12 December 2024 and referred to the State Development, Infrastructure and Works Committee (the committee) for examination.

### 1.1. Aims of the Bill

The Bill proposes to amend the *Duties Act 2001* (Duties Act) to:

- for dutiable transactions that involve first home owners purchasing a new home or vacant land on which to build a home, provide full duty relief in respect of the first home owners' interests and to the extent they will use the new home as their home
- enable recipients of the transfer duty home concessions to rent part of their property during the one year occupation period and retain the full benefit of this relief.<sup>1</sup>

The Bill also amends the *Payroll Tax Act 1971* (Payroll Tax Act) to introduce an exemption to provide that wages liable to payroll tax and the mental health levy do not include wages paid or payable by medical practices to general practitioners.<sup>2</sup>

### 1.2. Background

The Bill implements revenue related commitments made by the government during the 2024 state election campaign.<sup>3</sup>

The amendments to the Duties Act are aimed at improving home ownership levels in Queensland which has the lowest rate of home ownership of any state in Australia. The Treasurer, in his introductory speech, acknowledged the barriers to home ownership facing first home buyers as well as the pressures faced by renters due to low vacancy rates and increased rents.

The amendments to the Payroll Tax Act exempt wages paid or payable by medical practices to general practitioners as means make general practice care more affordable for Queenslanders.

### 1.3. Inquiry process

The committee considered 11 submissions to its inquiry (see Appendix A for a list of submitters). The committee conducted a public briefing with the Commissioner for State Revenue and Queensland Treasury officials and a public hearing with 14 witnesses from the housing, property and health sectors contributing (see Appendix B and Appendix C for lists of witnesses).

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<sup>1</sup> Explanatory notes, p 1.

<sup>2</sup> Explanatory notes, p 1.

<sup>3</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 1.



All inquiry related documents including submissions, Queensland Treasury's advice in relation to issues raised in submissions, transcripts, answers to questions on notice and tabled papers are available on the committee's website.

#### 1.4. Legislative compliance

The committee's deliberations included assessing whether the Bill complies with the requirements for legislation as contained in the *Parliament of Queensland Act 2001*, the *Legislative Standards Act 1992* (Legislative Standards Act), and the *Human Rights Act 2019* (Human Rights Act).



##### 1.4.1. Legislative Standards Act 1992

The committee concluded that the Bill was compliant with the Legislative Standards Act. The committee considered fundamental legislative principle issues relating to the introduction of penalties and was ultimately satisfied that the Bill had sufficient regard to the rights and liberties of individuals.

Part 4 of the Legislative Standards Act requires that an explanatory note be circulated when a Bill is introduced into the Legislative Assembly and sets out the information an explanatory note should contain. Explanatory notes were tabled with the introduction of the Bill. The committee was satisfied that the notes contain the information required by Part 4 and a sufficient level of background information and commentary to facilitate understanding of the Bill's aims and origins.



##### 1.4.2. Human Rights Act 2019

The committee concluded that the Bill is compatible with human rights.

A statement of compatibility was tabled with the introduction of the Bill as required by section 38 of the Human Rights Act. The statement contained a sufficient level of information to facilitate understanding of the Bill in relation to its compatibility with human rights.

#### 1.5. Should the Bill be passed?

The committee is required to determine whether or not to recommend that the Bill be passed.



##### Recommendation 1

The committee recommends that the Revenue Legislation Amendment Bill 2024 be passed.

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## 2. Examination of Bill

This section discusses key themes which were raised during the committee's examination of the Bill.

### 2.1. Transfer duty relief for eligible first home buyers who purchase or build a new home

#### 2.1.1. What does the Bill propose

Currently under the Duties Act, dutiable transactions involving land in Queensland are subject to transfer duty which is imposed at the standard progressive rate set out in Schedule 3 of the Duties Act. The existing Duties Act includes concessional rates of duty for certain transactions where a person purchases their first home or vacant land on which to build or construct their first home. These concessions include transfer duty relief for eligible first home buyers, which is available up to certain value thresholds.<sup>4</sup>

The Bill proposes to amend the Duties Act to provide full transfer duty relief to eligible first home buyers who enter into eligible transactions to purchase a new home or vacant land on which they will build a new home.<sup>5</sup> The Bill proposes that this relief be available for eligible transactions entered into on or after 1 May 2025.<sup>6</sup>

The Bill defines a new home as one that has not been previously occupied or sold as a place of residence. A new home also includes a substantially renovated home which, as renovated, has not been previously occupied or sold as a place of residence.<sup>7</sup>

The explanatory notes set out the eligibility requirements that include, a person must:

- not have previously held an interest in residential land in Queensland or elsewhere, other than as a trustee, the holder of a security interest, or a lessee in certain circumstances
- generally be at least 18 years of age
- have paid at least the unencumbered value of the land on which the new home is constructed (or will be constructed in the case of vacant land)
- occupy the new home as their home for one year within one year of settlement, or within 2 years for vacant land (occupancy requirement); and not dispose of the new home (e.g. by renting it out) prior to occupying or within one year after their occupation date (non-disposal requirement). However, they will be able to rent out a room once they start occupying it in line with the second amendment proposed by the Bill.<sup>8</sup>

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<sup>4</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 1.

<sup>5</sup> Explanatory notes, p 1.

<sup>6</sup> Explanatory notes, p 3.

<sup>7</sup> Explanatory notes, p 2.

<sup>8</sup> Explanatory notes, p 2.

## 2.2. Stakeholder views

### 2.2.1. Support for amendments

There was widespread support from inquiry participants for the transfer duty relief amendments.<sup>9</sup>

Inquiry participants acknowledged the complex challenges facing the housing sector in Queensland particularly imbalances between housing demand and housing supply. Inquiry participants suggested that improving housing supply was key to addressing challenges, and that this would require a comprehensive and wide-ranging approach. That said, all stakeholders indicated the measures outlined in the Bill were sensible steps to improve home ownership levels in Queensland and housing affordability for first home buyers.

The Real Estate Institute of Queensland (REIQ) submitted that currently transfer duty presents a considerable financial barrier to those wanting to buy their first home and that it expects the measures ‘will positively encourage homeownership by removing part of the upfront financial barrier to purchasing a new home or building a new home for first home buyers’.<sup>10</sup>

Similarly, the Urban Development Institute of Australia, Queensland (UDIA) submitted that ‘supply is the only answer. We need more houses of all types everywhere. The first home buyer concession is not going to solve the Queensland housing crisis. However, it does have a role to play along with those other land supply, infrastructure and regulatory reforms that are required. It does provide a helping hand to first home buyers to give them a leg up when they are being pushed further and further behind’.<sup>11</sup>

The Housing Industry Association (HIA) also supported the transfer duty measures contained in the Bill.<sup>12</sup> The HIA submitted that ‘targeted support aimed at helping new first home buyers, and increasing rental availability should rightly form part of the broad suite of reforms needed to address the current housing crisis in Queensland over the coming decade... Any action to reduce the impact of taxation on the delivery of new homes in our state is welcomed’.<sup>13</sup>

### 2.2.2. Improving home ownership levels and housing affordability

The Bill is aimed at improving home ownership levels in Queensland. The REIQ submitted that there are many well documented benefits of owning a home, both for individuals and community, such as housing security and long term social and economic benefits. Furthermore, international analysis has also found a link between parents’ ownership of property and their adult children’s home ownership outcomes.<sup>14</sup>

<sup>9</sup> Urban Development Institute of Australia, Queensland (UDIA), submission 1, p 1.

<sup>10</sup> Real Estate Institute of Queensland (REIQ), submission 5, p 3.

<sup>11</sup> UDIA, public hearing transcript, Brisbane, 23 January 2025, p 2.

<sup>12</sup> Housing Industry Association (HIA), submission 11, p 2.

<sup>13</sup> HIA, submission 11, p 1.

<sup>14</sup> REIQ, submission 2, p 2.

The REIQ explained that Queensland has the lowest rate of home ownership of all states in Australia. The Queensland home ownership rate currently sits at 64%, representing a significant decline since 1971 when the home ownership rate was 70%.<sup>15</sup>

The table below sets out home ownership rates by Australian states and territories between the years 1996 and 2021.<sup>16</sup>

**Table 1: Home ownership rates in Australia – 1996, 2016, 2021**

States and territories	1996 %	2016 %	2021 %
Tasmania	70.5	69.2	70.1
Western Australia	68.1	68.2	69.1
South Australia	68.8	67.5	68.5
Victoria	72.1	67.6	68.3
Australian Capital Territory	65.1	65.5	66.9
New South Wales	66.4	64.5	64.0
<b>Queensland</b>	<b>65.0</b>	<b>62.2</b>	<b>63.5</b>
Northern Territory	41.8	44.9	46.1
<b>Australia</b>	<b>67.8</b>	<b>65.4</b>	<b>65.9</b>

Source: Real Estate Institute of Queensland, correspondence, 23 January 2025.

Reflecting on home ownership trends, the REIQ submitted that the home ownership rate for people aged 25-29 years decreased by almost 18% from 1971 to 2021. Similar declines were observed in the 30-34 years and 35-39 years age groups, with drops of 14% and 11% respectively over the same period.<sup>17</sup>

Several inquiry participants submitted that a primary cause of the lower ownership rate was reduced housing affordability. The REIQ explained that house prices and deposit requirements have increased significantly. The REIQ confirmed that the Brisbane local government area now has the second highest median house price in Australia, being \$1,180,000 in the September quarter of 2024. The annual median sale price of a unit was \$623,000.<sup>18</sup> This means Brisbane's median house price has increased from 4.3 times the average annual earnings in 1994, to 8.2 times the average annual earnings in late 2022.<sup>19</sup>

<sup>15</sup> REIQ, submission 2, p 2.

<sup>16</sup> REIQ, correspondence, 23 January 2025, p 1.

<sup>17</sup> REIQ, submission 5, p 2.

<sup>18</sup> REIQ, submission 5, p 2.

<sup>19</sup> REIQ, submission 5, p 2.

UDIA also reflected on the challenges facing first home buyers noting that in the 1990s it took about 6 years to save a 20% deposit for a typical dwelling as an average household, while it now takes more than 10 years. Furthermore, a first home loan now entails more risk since the purchaser is borrowing a much larger share of their lifetime income to purchase that house, and borrowers live with that risk for much longer.<sup>20</sup>

The REIQ advised that the impact of affordability challenges and decreased home ownership is that there is greater pressure placed on the rental housing market. The REIQ submitted that the rental vacancy rate has continued at 1% since December 2023 (against a healthy vacancy rate of between 2.6 to 3.5%).<sup>21</sup> The REIQ also submitted that due to increased demand, Queensland's weekly median rents have also continued to rise substantially over this period further impacting housing affordability.<sup>22</sup>

The REIQ also spoke to the impact on housing security submitting that as more individuals are priced out of the rental market and face housing insecurity, the social housing waitlist data shows waitlists increasing. The REIQ submitted that wait lists have increased by more than 11% in the past year, with over 1,800 Queenslanders added to the waitlist during the September quarter.<sup>23</sup>

The REIQ suggested that conditions for the most vulnerable in the community may not be expected to ease any time soon. The 12-month social housing dwelling completions to the latest quarter were around 600 dwellings. This figure falls significantly below targets set by the previous government (roughly 2,500 social dwellings per annum).<sup>24</sup> The REIQ also advised that women over the age of 55 who are the fastest growing demographic of homelessness.<sup>25</sup>

### **2.2.3. Calls for transfer duty relief to be extended beyond first time home owners**

Several inquiry participants called for the relief to be extended beyond first home buyers purchasing or building a new home to include all transactions.<sup>26</sup> Queensland Treasury advised that this was outside of the scope of the Bill.

Queensland Treasury emphasised that the relief is limited to a narrow segment of the housing market, that is, first home buyers purchasing new properties. Queensland Treasury stated

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<sup>20</sup> UDIA, public hearing transcript, Brisbane, 23 January 2025, p 2.

<sup>21</sup> REIQ, submission 5, p 2.

<sup>22</sup> REIQ, submission 5, p 3.

<sup>23</sup> REIQ, submission 5, p 3.

<sup>24</sup> REIQ, submission 5, p 3.

<sup>25</sup> REIQ, public hearing transcript, Brisbane, 23 January 2025, p 3.

<sup>26</sup> See for example Property Council of Australia, submission 8; HIA, submission 11.

confining to new homes will help to increase new housing supply.<sup>27</sup> Furthermore it will help reduce the risk of adverse impacts (such as inflation) in the industry.<sup>28</sup>

The Property Council of Australia also noted that that transfer duty concessions are proposed to apply only to new homes or land where a new home will be built and that ‘this restriction will support the delivery of more homes, increasing supply rather than demand. Supply-side initiatives are supported by industry’.<sup>29</sup>

The Local Government Association of Queensland (LGAQ) recommended that the transfer duty first home new home relief in the Bill (as well as the existing First Home-Owner Grant) be expanded to include the purchase of existing housing stock which requires renovation or refurbishment.<sup>30</sup>

In response, Queensland Treasury advised:

The Bill implements the Government’s election commitments relating to revenue measures. This commitment was framed in terms of new homes, as the intent of the measure is to both support first home buyers home ownership as well as to increase the supply of new housing. Relevantly, the existing transfer duty first home concession will remain available for first home buyers purchasing existing homes’.<sup>31</sup>

#### **2.2.4. Estimated take up of relief and revenue foregone**

The committee inquired into the estimated take-up of the measures and resulting revenue foregone. Queensland Treasury estimated that around 3,000 first home buyers per annum could benefit from the transfer duty relief measure, inclusive of additional demand expected to be induced given the more favourable tax treatment for new builds compared to existing dwellings.<sup>32</sup>

Queensland Treasury advised that these estimates were informed by analysis of confidential data collected in the process of tax administration and relevant publicly available data, such as Australian Bureau of Statistics lending finance data and residential sales data from the Queensland Government Statistician’s Office.<sup>33</sup> Queensland Treasury estimated that the relief measure will result in approximately \$47 million per annum in revenue forgone for each full year of implementation over the forward estimates period to 2027-28.<sup>34</sup>

<sup>27</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 6.

<sup>28</sup> Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 8.

<sup>29</sup> Property Council of Australia, public hearing transcript, Brisbane, 23 January 2025, p 6.

<sup>30</sup> Local Government Association of Queensland (LGAQ), submission 6, p 2.

<sup>31</sup> Queensland Treasury, correspondence, 16 January 2025, p 2.

<sup>32</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 4.

<sup>33</sup> Queensland Treasury, correspondence, 16 January 2025, p 2.

<sup>34</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 7.

### 2.2.5. Impacts on house prices expected to be mitigated

Several inquiry participants indicated that the measures were anticipated to have minimal negative impacts on market prices.

Queensland Treasury advised that because the relief is limited to new builds and targeted at first home buyers only, any impacts on house prices are expected to be mitigated. Furthermore, that while relief is likely to increase housing demand due to increasing the number of first home buyers in the market, limiting the relief to new builds will help increase the supply of new house dwellings and thereby help increase housing affordability more broadly over the longer term.<sup>35</sup>

UDIA expressed a similar view, noting that the measure was unlikely to have any material impact in terms of the market.<sup>36</sup>

### 2.2.6. Calls for greater protection for women experiencing domestic violence

The Women’s Legal Service Queensland (WLSQ) submitted that there was an opportunity to amend the Bill to offer greater protection to women who have experienced violence. WLSQ suggested inserting an express provision or expanding the existing definition of “intervening event” (which relates to reassessment of concessions provisions) to include consideration of circumstances where a person is escaping domestic and family violence.<sup>37</sup> WLSQ submitted that domestic and family violence is the leading cause of homelessness for women, with 45% of all women and girls seeking homelessness assistance identifying family and domestic violence as a cause.<sup>38</sup>

In response, Queensland Treasury advised that under the Bill, the new transfer duty concessions will be subject to occupancy requirements, in the same way as the existing transfer duty home concessions. The occupancy requirements support the policy intent of these concessions, which is to assist home ownership.<sup>39</sup>

### 2.2.7. Issue of fundamental legislative principle - penalties

To have sufficient regard for the rights and liberties of individuals, the consequences of legislation should be relevant and proportionate. In line with this, a penalty should be proportionate to the offence, and penalties within legislation should be consistent with each other.

While the Bill does not introduce any new offences, the amendments relating to the transfer duty relief would impose obligations on first home buyers who claim relief to notify the Commissioner of State Revenue of certain matters (for example, if they fail to comply with

<sup>35</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 3.

<sup>36</sup> UDIA, public hearing transcript, Brisbane, 23 January 2025, p 5.

<sup>37</sup> Women’s Legal Service Queensland (WLSQ), submission 7, p 3.

<sup>38</sup> WLSQ, submission 7, p 3.

<sup>39</sup> Queensland Treasury, correspondence, 16 January 2025, p 3.

the occupancy and non-disposal requirements).<sup>40</sup> If an individual fails to give appropriate notice, they will commit an offence under the *Taxation Administration Act 2001* and be subject to a maximum penalty of 100 penalty units (\$16,130).<sup>41</sup>

The offence and corresponding penalty in the Bill are designed to disincentivise non-compliance – ensuring the transfer duty relief is only available in the circumstances intended and to the extent intended.<sup>42</sup>

The penalty proposed in the Bill is consistent with the consequences for failing to comply with existing notification obligations under the Duties Act (such as in relation to changes in circumstances affecting eligibility for the existing home concessions). It is also consistent with the consequences for failing to comply with notification obligations under other revenue laws in Queensland, including the Payroll Tax Act.<sup>43</sup>

#### Committee comment



The committee is satisfied that the penalty proposed by the Bill is relevant and proportionate and that sufficient regard has been given to the rights and liberties of individuals.

#### 2.2.8. Human rights

The human rights statement of compatibility raises the right to freedom of movement,<sup>44</sup> property rights<sup>45</sup> and the right to privacy<sup>46</sup> as potential limitations in the context of the transfer duty relief.

The Treasurer expressed the view that the potential limitations on these rights ‘is outweighed by the benefits of the State and citizens in ensuring that the relief is only available in the circumstances intended and to the extent needed’.<sup>47</sup> Furthermore, it is a decision for an eligible first home buyer to whether they apply for the transfer duty relief; eligible first home buyers will be made aware of obligations; and requirements and notification obligations are longstanding and apply to persons claiming existing home concessions.<sup>48</sup>

<sup>40</sup> *Duties Act 2001* (Duties Act), ss 153-155.

<sup>41</sup> The value of a penalty unit is \$161.30: Penalties and Sentences Regulation 2015, s 3; *Penalties and Sentences Act 1992*, ss 5, 5A. See Duties Act, s 155 and *Taxation Administration Act 2001*, s 120.

<sup>42</sup> Explanatory notes, p 5. See also statement of compatibility, p 7.

<sup>43</sup> See for example, *Payroll Tax Act 1971* (Payroll Tax Act), ss 87-89.

<sup>44</sup> Human Rights Act, s 19; statement of compatibility, p 3.

<sup>45</sup> Human Rights Act, s 24; statement of compatibility, p 3.

<sup>46</sup> Human Rights Act, s 25; statement of compatibility, p 4.

<sup>47</sup> Statement of compatibility, p 7.

<sup>48</sup> Statement of compatibility, p 7.



**Committee comment**

The committee is satisfied that the right to freedom of movement, property rights, and the right to privacy are limited by the Bill, and that any limitation is reasonable and demonstrably justified noting that the purpose of any limitations is to ensure that transfer duty relief is available only in the circumstances intended and to the extent intended.

**Committee comment**

The committee notes the widespread support from inquiry participants for transfer duty relief for first home buyers purchasing a new home or land on which to buy a new home. The committee is of the view that this is a positive step to delivering much needed improvements to home ownership levels in Queensland and resulting housing security and long term social and economic benefits.

## **2.3. Enabling recipients of transfer duty home concessions to rent part of their property**

### **2.3.1. What does the Bill propose**

Currently, the Duties Act provides for several transfer duty concessions – the home concession, first home concession and the first home vacant land concession. These transfer duty home concessions are subject to certain eligibility conditions including that the purchaser must occupy the property within one year of settlement for the home and first home concessions, or 2 years for the first home vacant land concession. In addition, the purchaser must not dispose of all or part of the property, such as renting or selling the property, before occupation and within one year of moving in. Where the conditions are not satisfied, the purchaser would ordinarily be reassessed to remove the benefit of the concession, either in full or in part.<sup>49</sup>

The Bill proposes to amend the Duties Act to enable recipients of any of the transfer duty home concessions to rent part of their property within one year of moving in and retain the full benefit of the relief.<sup>50</sup>

<sup>49</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 1.

<sup>50</sup> Explanatory notes, p 3.

Queensland Treasury officials advised that this measure is currently being administered under an administrative arrangement approved by the Treasurer, with effect from 6 December 2024 and that if passed, the amendments will commence retrospectively from that date.<sup>51</sup>

Queensland Treasury advised that the measure will remove the potential barrier to rooms being offered up for rent and in doing so may help improve rental supply in Queensland. Furthermore, the rental income that first home buyers will be able to earn will help offset some housing cost pressures, which are often greatest in the first year of ownership given mortgage repayments and other transaction costs currently.<sup>52</sup>

## 2.4. Stakeholder views

### 2.4.1. Support for measure

All inquiry participants indicated support for the amendments that would allow home buyers to rent part of their property without impacting their transfer duty home concessions.

The Property Council of Australia submitted that the measure will not only alleviate some pressure in the private rental market but also assist homebuyers who have faced unexpected and increased costs over the last few years since buying their homes.<sup>53</sup>

The Strata Community Association Queensland (SCAQ) also believed the proposal was a sensible one.<sup>54</sup> The SCAQ submitted that the measure is likely to help the most vulnerable and often younger people, who may be able to get rooming accommodation with their friends despite issues with their income or other matters which may otherwise leave them with an inability to secure a rental independently.<sup>55</sup>

Q Shelter also supported this measure submitting that any policy that seeks to maximise existing housing stock and bedrooms in a housing crisis is worthy of consideration.<sup>56</sup>

The REIQ advised of the positive support for the proposal from its members.<sup>57</sup> The REIQ added that this measure encourages home ownership as well as addressing the need for rental supply, reducing strain on the rental market.<sup>58</sup>

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<sup>51</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 2.

<sup>52</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 9.

<sup>53</sup> Property Council of Australia, public hearing transcript, Brisbane, 23 January 2025, p 6.

<sup>54</sup> Strata Community Association Queensland (SCAQ), submission 2, p 2.

<sup>55</sup> SCAQ, submission 2, p 2.

<sup>56</sup> Q Shelter, submission 3, p 2.

<sup>57</sup> REIQ, public hearing transcript, Brisbane, 23 January 2025, p 4.

<sup>58</sup> REIQ, submission 5, p 5.

The HIA submitted that the proposed measure is sensible.<sup>59</sup> However, the HIA noted that anecdotally, it is possible that available room tenancy arrangements considered under the legislation may already be in place informally.<sup>60</sup>

#### 2.4.2. Estimated take-up of measure

The committee inquired as to the estimated take-up of the proposed measure. Queensland Treasury advised that it is not possible to estimate the number of first home buyers or overall homebuyers who might choose to take advantage of this policy given data limitations.<sup>61</sup> That said, Queensland Treasury advised that there are around 20,000 first home buyers each year in Queensland. Based on transfer data and ABS leading indicators, all of these first home buyers could potentially benefit from the change if they were to rent out a room in the first year of occupancy.<sup>62</sup> Furthermore, Queensland Treasury emphasised that there are many thousands of non-first home buyers purchasing a home to live in who could also benefit from the change and bring rooms onto the market.<sup>63</sup>

The REIQ also spoke on the challenges of estimating the take-up of the measure and noted that it would depend on the number of available rooms in those properties purchased and the home owner's lifestyle or willingness to share their home. The REIQ considered that even a modest percentage of 3-5% take-up per annum will help with supply challenges.<sup>64</sup>

#### 2.4.3. Evaluation

Q Shelter canvassed the importance of effective policy evaluation and monitoring, suggesting that both the transfer duty relief and rental measure be evaluated within 12 months to assess effectiveness and impact on housing objectives.<sup>65</sup> Q Shelter explained that the key reason was to understand where the uptake is, who is using it and how it is applied, while acknowledging the need for increased home ownership, in particular those at the lower end of the income distribution.<sup>66</sup>

Queensland Treasury advised that it will continue to monitor the outcomes of the policy measures as part of its ongoing role in monitoring economic conditions and drivers of changes in the housing market. However, Queensland Treasury noted that home buyers will not have to apply or notify the Commissioner of State Revenue if they rent part of their

<sup>59</sup> HIA, submission 11, p 7.

<sup>60</sup> HIA, submission 11, p 7.

<sup>61</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 9.

<sup>62</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 9.

<sup>63</sup> Mr Simon McKee, Commissioner of State Revenue, Queensland Treasury, public briefing transcript, Brisbane, 19 December 2024, p 9.

<sup>64</sup> REIQ, submission 5, p 5.

<sup>65</sup> Q Shelter, submission 3, p 3.

<sup>66</sup> Q Shelter, public hearing transcript, Brisbane, 23 January 2025, p 12.

property in line with the amendments contained in the Bill. Further, the Queensland Revenue Office cannot request information that is not required for tax administration purposes.<sup>67</sup>

#### Committee comment



The committee agrees that the Treasurer should consider evaluating the transfer duty relief measures after a period of twelve months as suggested by stakeholders.

#### 2.4.4. Understanding rights and obligations

Several inquiry participants canvassed the importance of home owners ensuring that they are informed about their legal rights and obligations if choosing to rent out a room.<sup>68</sup>

The Residential Tenancies Authority (RTA) administers the *Residential Tenancies and Rooming Accommodation Act 2008* (the RTRA Act) which outlines the rights and responsibilities of tenants and property managers/owners in residential renting in Queensland. The RTA submitted that home owners who rent out part of their property, should ensure they are informed about their legal rights and obligations when doing so, as a home owner's individual circumstances will impact whether or not parts of the RTRA Act apply to them.<sup>69</sup>

By way of example, the RTA explained that if less than 4 rooms are rented out or available for rent, the agreement is generally exempt from the RTRA Act, other than provisions relating to a rental bond. However, if 4 or more rooms of the premises are rented out, or available for rent, the agreement may be fully covered under the RTRA Act as a rooming accommodation agreement.<sup>70</sup>

The RTA also explained that where home owners rent out self-contained parts of the property (also known as secondary dwellings or 'granny flats') these agreements are generally considered residential tenancy agreements and are covered under the RTRA Act regardless of whether the home owner also lives at the premises (unless the agreement is otherwise exempt).<sup>71</sup>

The REIQ also reflected on the importance of community education in promoting the measures, submitting that with some more clarity and guidance, renting out a room is more likely to be embraced by the community.<sup>72</sup>

<sup>67</sup> Queensland Treasury, correspondence, 16 January 2025, p 2.

<sup>68</sup> Residential Tenancies Authority (RTA), submission 9, p 1; REIQ, submission 5, p 5.

<sup>69</sup> RTA, submission 9, p 1.

<sup>70</sup> RTA, submission 9, p 1.

<sup>71</sup> RTA, submission 9, p 2.

<sup>72</sup> REIQ, submission 5, p 5.

**Committee comment**

The committee is satisfied that amendments enabling a home owner to rent out a room without impacting existing transfer duty concessions is a sensible and simple measure that will have a positive impact on housing affordability, rental supply and reduce administrative complexity for those in receipt or administering transfer home concessions.

The committee agrees that it is important that those seeking to rent out their properties are informed about their legal rights and obligations and we have recommended that implementation of any amendments be accompanied by an effective education and communication strategy accordingly.

**Recommendation 2**

That an appropriate communication and education strategy accompany implementation of the amendments to the *Duties Act 2001* to ensure that the community is fully aware of their legal rights and obligations should they choose to rent out a room in their home.

**2.5. Calls for additional measures to support the housing sector**

While supportive of the measures contained in the Bill, inquiry participants acknowledged the significant challenges facing the housing sector and recommended further government reforms. Queensland Treasury indicated that these suggestions generally fell outside of the specific scope of the measures proposed by the Bill. A brief summary of recommended suggestions is provided below.

**Comprehensive review of tax settings**

Several inquiry participants called for relief from stamp duty for all home transactions or the wholesale abolishment of stamp duty.<sup>73</sup>

Others called for a measured and comprehensive review of existing property tax settings including the Additional Foreign Acquirer Duty (AFAD) and Foreign Land Tax Surcharge (FLTS) regimes.<sup>74</sup> By way of example, the Property Council of Australia submitted that these taxes as currently applied are counterintuitive, resulting in lost tax revenue to the government through forgone investment. The Property Council of Australia submitted that the existing tax settings can prohibit the capacity of Australian-based developers who choose to utilise institutional capital to fund their housing supply projects.<sup>75</sup>

<sup>73</sup> See for example, HIA, submission 11, p 3; Property Council of Australia, submission 8, p 2.

<sup>74</sup> Property Council of Australia, submission 8, p 2; SCAQ, submission 2, p 2.

<sup>75</sup> Property Council of Australia, submission 8, p 2.

Q Shelter indicated its support for the calls of the Property Council of Australia and others for a holistic review of tax applied to new housing supply to ensure that the Queensland market remains a competitive market for investment as compared to the other states and territories.<sup>76</sup>

#### Other incentives

The REIQ suggested that the government should consider additional measures, such as expanding the First Home Owner Grant to existing homes in regional Queensland and transfer duty relief for pensioners who choose to downsize.<sup>77</sup>

The REIQ recommended stamp duty exemptions for Queenslanders aged 55 years or over who choose to move from a larger home, to one with fewer bedrooms noting that in Queensland, there are about 2 million spare bedrooms among all home owners, with around 36% of these belonging to individuals aged 65 and older.<sup>78</sup>

Others suggested shared equity schemes to assist first home buyers, including key workers in regional areas. The UDIA submitted that several states have such a scheme and there has been a connection made nationally as to how those schemes will assist first home buyers in that it gets them into the market and lowers financial risks for home owners.<sup>79</sup>

#### Promotion of strata sector

The SCAQ advocated greater promotion of strata properties. The SCAQ submitted that the government should specifically promote and encourage confidence in the strata sector, including reforms to modernise the sector and ensure building standards are high.<sup>80</sup> The SCAQ submitted that strata developments have a host of environmental, economic and social benefits.<sup>81</sup>

#### State-wide Housing Code

The HIA advocated for the introduction of a mandatory state-wide housing code that sets the rules for as-of-right approvals for different types of homes,<sup>82</sup> noting that such a code could enable builders to know exactly what it is they can do on a site and to get on with it more quickly and at lower cost, taking a lot of the red tape out of the system.<sup>83</sup>

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<sup>76</sup> Q Shelter, submission 3, p 3.

<sup>77</sup> REIQ, submission 5, p 3.

<sup>78</sup> REIQ, submission 5, p 5.

<sup>79</sup> UDIA, public hearing transcript, Brisbane, 23 January 2025, p 4.

<sup>80</sup> SCAQ, submission 2, p 4.

<sup>81</sup> SCAQ, submission 2, pp 4-5.

<sup>82</sup> HIA, public hearing transcript, Brisbane, 23 January 2025, p 7.

<sup>83</sup> HIA, public hearing transcript, Brisbane, 23 January 2025, p 8.

**Committee comment**

The challenges facing the housing sector are undeniably complex and will require a multifaceted and sustained approach. While outside of the scope of the Bill, stakeholders have raised several suggestions to boost housing supply in Queensland. These are each significant suggestions in their own right requiring detailed consideration and analysis. Given the scope of the committee's task it would not be appropriate to make recommendations. That said, the committee is of the view that they are worthy of further consideration by appropriate portfolio departments and Ministers.

## 2.6. Payroll tax and mental health levy exemptions for General Practitioners

### 2.6.1. What does the Bill propose

Currently, the Payroll Tax Act imposes payroll tax on taxable wages paid or payable to employees once the total annual Australian taxable wages of the employer or group of employers exceeds the tax-free threshold, which is currently \$1.3 million. A mental health levy is also imposed in relation to taxable wages for employers or groups of employers with total annual Australian taxable wages of over \$10 million.<sup>84</sup>

Taxable wages are those wages subject to payroll tax and the mental health levy under the Payroll Tax Act where they have a connection with Queensland. The Payroll Tax Act contains exemptions for certain wages where relevant conditions are met. Where an exemption applies, those wages are not subject to payroll tax or the mental health levy.<sup>85</sup>

The Bill proposes to amend the Payroll Tax Act to introduce an exemption to provide that wages liable for payroll tax and the mental health levy do not include wages paid or payable by medical practices to general practitioners.<sup>86</sup>

This exemption is currently being administered under an administrative arrangement, with effect from 1 December 2024. It is proposed that the amendments will apply retrospectively from that date meaning that the exemption will apply to relevant wages paid or payable from 1 December 2024 onwards.<sup>87</sup>

<sup>84</sup> Explanatory notes, p 4.

<sup>85</sup> Explanatory notes, p 4.

<sup>86</sup> Explanatory notes, p 4.

<sup>87</sup> Explanatory notes, p 4.

## 2.7. Stakeholder views

### 2.7.1. Support for exemption

The Australian Medical Association Queensland (AMAQ) and the Royal Australian College of General Practitioners (Queensland Faculty) (RACGP) indicated strong support for the exemption proposed in the Bill.<sup>88</sup>

The RACGP submitted that ‘general practice care is essential for the health and wellbeing of all Queenslanders, and for reducing pressure on our public hospitals and ambulance services. Abolishing payroll tax on GPs is a critical step to providing certainty to general practices and supporting these practices to thrive in every Queensland community’.<sup>89</sup>

Similarly, the AMAQ submitted that ‘exempting all GP and GP registrar wages for general practices will significantly reduce the current administrative burden on these businesses and help ensure future training pipelines. Given the profession is experiencing a steady decline in medical graduates choosing general practice as a career, this reform is timely and we commend the government for its inclusion’.<sup>90</sup>

Dr Hester from the RACGP reflected on financial considerations in running a GP practice advising that that practices often run at less than 5% profit margins, and many owners reinvest business profits to improve facilities and care to communities.<sup>91</sup> Dr Hester further added:

It is clear that abolishing payroll tax on GP wages will help ensure essential GP care is affordable for Queenslanders. It gives general practices certainty that they can remain viable and keep their doors open for people in every community across Queensland and that hardworking GPs can get on with our job, which is helping people stay healthy and out of hospital.<sup>92</sup>

Dr Hester, RACGP, also submitted that the exemption removes some of the barriers for practices in employing training GPs, enabling healthcare practitioners to be employed where they are needed.<sup>93</sup>

The AMAQ strongly advocated for the payroll tax measure to not be tied to any requirements for bulk billing. Queensland Treasury confirmed that this is consistent with how the payroll tax measure is currently drafted in the Bill.<sup>94</sup>

### 2.7.2. Potential take-up and revenue forgone

The committee enquired as to potential revenue foregone as a result of the measure.

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<sup>88</sup> Australian Medical Association Queensland (AMAQ), submission 4, p 1.

<sup>89</sup> Royal Australian College of General Practitioners (Queensland Faculty) (RACGP), public hearing transcript, Brisbane, 23 January 2025, p 19.

<sup>90</sup> AMAQ, submission 4, p 1.

<sup>91</sup> RACGP, public hearing transcript, Brisbane, 23 January 2025, p 19.

<sup>92</sup> RACGP, public hearing transcript, Brisbane, 23 January 2025, p 19.

<sup>93</sup> RACGP, public hearing transcript, Brisbane, 23 January 2025, p 19.

<sup>94</sup> Queensland Treasury, correspondence, 16 January 2025, p 2.



Queensland Treasury advised that revenue foregone was estimated when the amnesties were applied at \$100 million per annum in the forward estimates. Queensland Treasury explained that basically, this amount totals about \$61.8 million over the 4 years to 2027-28 (with part-year implementation in 2024-25) with impacts ongoing beyond the forward estimates.<sup>95</sup>

Queensland Treasury advised, while acknowledging data limitations, that approximately 346 medical practices submitted an expression of interest for the payroll tax amnesty in relation to payments made to contracted GPs, suggesting that approximately 346 medical practices would have been subject to payroll tax prior to introduction of the Bill. However, Treasury indicated that it is not known what proportion of payroll tax paid by these medical practices related to payments to GPs compared to other wages (e.g. nurses, administrative staff). Furthermore, due to the eligibility requirements for the amnesty, this figure would not include medical practices that were already compliant with their payroll obligations in relation to contracted GPs or that did not make payments to contracted GPs during the amnesty period.<sup>96</sup>

### **2.7.3. Extension of exemptions to non-GP specialists**

The AMAQ advocated for the proposed payroll tax amendments and existing amnesty arrangements to be extended to all medical businesses including non-GP specialists who also fear for the viability of their businesses should their contractor structures be captured by payroll tax laws.<sup>97</sup> Queensland Treasury advised that this suggestion was outside of the scope of the Bill.

The AMAQ submitted that non-GP specialists operate small businesses like GPs and granting them an exemption would alleviate this threat while also bringing the private and public medical sector into alignment at the same time.<sup>98</sup>

Queensland Treasury advised that different arrangements generally apply to other specialists compared to GPs working in medical practices, as such specialists will generally operate under tenancy contracts and are not subject to payroll tax.<sup>99</sup>

AMAQ acknowledged that there are exemptions under the act that likely apply to certain non-GP specialists, however, that these were not well understood. While acknowledging Treasury's response, AMAQ suggested that there was need for clear guidance about how businesses can determine if they qualify for these exemptions.<sup>100</sup>

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<sup>95</sup> RACGP, submission 10, p 1.

<sup>96</sup> Queensland Treasury, correspondence, 31 January 2025, p 1.

<sup>97</sup> AMAQ, submission 4, p 1.

<sup>98</sup> AMAQ, submission 4, p 1.

<sup>99</sup> Queensland Treasury, correspondence, 31 January 2025, p 2.

<sup>100</sup> AMAQ, public hearing transcript, Brisbane, 23 January 2025, p 18.

**Committee comment**

The committee is satisfied that the amendments which exempt General Practitioners (GPs) from payroll tax is a sensible and important amendment to ensure that certainty is provided for the sector and GPs can continue to provide affordable health care to Queenslanders.

The AMAQ called for the exemption to also apply to other medical specialists who operate similar business models and therefore face similar challenges to GPs. Queensland Treasury advised that such specialists generally operate under tenancy contracts and are therefore not subject to payroll tax. In any case, the AMAQ submitted that such exemptions are not well understood by the sector.

The committee recommends that clear and updated guidance be issued by the Queensland Revenue Office regarding the existing payroll tax exemptions which may be applicable to certain non-GP specialists.

**Recommendation 3**

That clear and updated guidance be issued by the Queensland Revenue Office regarding the existing payroll tax exemptions which may be applicable to certain non-GP specialists.

**2.7.4. Disclosure requirements for amnesty**

The AMAQ asked for updated and clear communications about ongoing requirements relating to the retrospective amnesty, particularly confirmation that businesses are no longer required to comply with the disclosure obligations as set out in the Queensland Revenue Commissioner's Guidelines for Administration. The AMAQ submitted that practices have reported that the disclosure requirements are costly and time consuming and removal of this requirement would be universally welcomed.<sup>101</sup>

The RACGP reiterated this point, adding that it would be beneficial for general practices that applied for the amnesty, to not be required to undertake an audit and submit practice data to the Queensland Revenue Office.<sup>102</sup>

The AMAQ explained that there is still a grey area in terms of those who have the amnesty pending. The AMAQ submitted that their members continue to ask questions about what data needs to be provided for the amnesty and whether the amnesty still in place for the

<sup>101</sup> AMAQ, submission 4, p 2.

<sup>102</sup> RACGP, submission 10, p 2.

backdating period.<sup>103</sup> Queensland Treasury advised that these submissions were beyond the scope of the Bill.<sup>104</sup>

### Committee comment



The committee agrees that clear and up to date information should be released on the application of the retrospective amnesty arrangements by the Queensland Revenue Office should the Bill be passed. The sector is clearly calling for more information and this should be provided. The committee is concerned by reports that disclosure requirements relating to the retrospective amnesty have been cumbersome and costly.



#### Recommendation 4

That clear and updated guidance be issued by the Queensland Revenue Office regarding the application of the retrospective amnesty arrangements, particularly the need to comply with Queensland Revenue Office data disclosure requirements.

<sup>103</sup> AMAQ, public hearing transcript, Brisbane, 23 January 2025, p 21.

<sup>104</sup> Queensland Treasury, correspondence, 16 January 2025, p 2.

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**Appendix A – Submitters**

<b>Sub No.</b>	<b>Name / Organisation</b>
<b>1</b>	Urban Development Institute of Australia Queensland
<b>2</b>	Strata Community Association Queensland
<b>3</b>	Q Shelter
<b>4</b>	Australian Medical Association Queensland
<b>5</b>	Real Estate Institute of Queensland
<b>6</b>	Local Government Association of Queensland
<b>7</b>	Women's Legal Service Queensland
<b>8</b>	Property Council of Australia
<b>9</b>	Residential Tenancies Authority
<b>10</b>	Royal Australian College of General Practitioners Queensland Faculty
<b>11</b>	Housing Industry Association

## **Appendix B – Officers at public briefing, 19 December 2024**

### **Queensland Treasury**

Mr Simon McKee                      Commissioner of State Revenue

Mr Jason Mew                        Director, Policy and Legislation Division, Queensland Revenue  
Office

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**Appendix C – Witnesses at public hearing, 23 January 2025****Urban Development Institute of Australia Queensland**

Mrs Anna Cox                      Director, Policy and Regions

Mr Martin Zaltron                Manager of Policy

**Real Estate Institute of Queensland**

Ms Antonia Mercorella        Chief Executive Officer

**Property Council of Australia**

Ms Jess Caire                    Queensland Executive Director

Mr Allan McNeil                Deputy Executive Director

**Housing Industry Association**

Mr Paul Leven                    Deputy Executive Director

Mr Sam Heckel                  Assistant Director Planning & Development

**Q Shelter**

Mr Jackson Hills                Acting Chief Executive Officer

**Strata Community Association Queensland**

Ms Laura Bos                    General Manager and Company Secretary

Mr Kristian Marlow              Policy and Stakeholder Engagement Officer

**Australian Medical Association Queensland**

Dr Nick Yim                      President

**Royal Australian College of General Practitioners Queensland Faculty**

Dr Cath Hester                  Chair

Mr James Flynn                 State Manager

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## Statement of reservation

### STATEMENT OF RESERVATION

#### *Revenue Legislation Amendment Bill 2024*

The most important thing a government can do is deliver intergenerational prosperity. That prosperity is rooted in good, secure housing. Right now, Queensland needs more homes, delivered faster. It's for that reason, the Labor Opposition support attempts to improve housing supply.

However, in listening to the experts in this space the Opposition shares the concern that the practical impact from measures proposed by this bill will be limited.

As, the Real Estate Institute of Queensland stated:

*"There is, however, a lack of data available on first home buyer's purchases of new properties or vacant land in Queensland. The REIQ would be interested to understand if the Government has modelling in relation to the expected take up of the new concessions and anticipated increase in the rate of homeownership in Queensland. In our view, the use of the new concessions may be limited."* [REIQ submission]

Concerningly, in response Queensland Treasury advised that "[Treasury] *has not undertaken such modelling*" [Question on Notice during 19 December 2024 hearing].

Housing supply and affordability are a challenge in Queensland, and right around the world, so it's critical that the mechanisms in place are targeted to drive real change for first home buyers, and for supply in the market.

The Labor Opposition holds further concerns that completely removing the threshold on first home transfer duty concessions will not provide assistance to the prospective first home buyers that need it most. Instead, the change will provide tax cuts on multi-million-dollar houses – something that will not move the dial on home ownership.

Some initiatives in the Bill are bipartisan, such as the payroll tax exemption for general practitioners and allowing first home buyers to rent out parts of their property, both of which were effected in substance via administrative arrangements under the previous government.

In our view, legislating a payroll tax exemption for general practitioners is only required because of the LNP's obscene scare campaign. During the hearing, Commissioner of State Revenue said that the impact of the GP Payroll tax amnesty was already reflected in the published forecasts. Furthermore, Treasurer David Janetzki did not outline any revenue impact in his introductory speech, proving that the exemption was already in effect in the forward estimates.

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It is the hope of the Labor Opposition that the Crisafulli LNP Government do more to act on their commitment to Queenslanders to ensure they have a place to call home. If they don't, it's clear that young Queenslanders working hard to save a house deposit will be left behind.



**Jonty Bush MP**  
**Member for Cooper**  
**Deputy Chair**  
**Shadow Assistant Minister for Treasury Shadow Assistant Minister for Women**



**Bart Mellish MP**  
**Member for Aspley**  
**Shadow Minister for Transport and Main Roads Shadow Minister for Veterans**



**Shane King**  
**Member for Kurwongbah**  
**Shadow Assistant Minister for Transport and Connected Communities**

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