



Speech by

Dr Mark Robinson

MEMBER FOR CLEVELAND

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REVENUE AND OTHER LEGISLATION AMENDMENT BILL

Dr ROBINSON (Cleveland—LNP) (5.34 pm): I rise to address the government's Revenue and Other Legislation Amendment Bill 2010. I note that the bill amends the following Queensland revenue statutes: the Community Ambulance Cover Act 2003, the Duties Act 2001, the First Home Owner Grant Act 2000, the Land Tax Act 1915, the Payroll Tax Act 1971 and the Taxation Administration Act 2001. The bill also amends the GST and Related Matters Act 2000, the Infrastructure Investment (Asset Restructuring and Disposal) Act 2009, the State Financial Institutions and Metway Merger Facilitation Act 1996, the Superannuation (State Public Sector) Act 1990 and the Trans-Tasman Mutual Recognition (Queensland) Act 2003. I wish to commend the shadow Treasurer and member for Clayfield for his work in scrutinising this bill and for his amendments that seek to improve the bill.

During the recent debate on land valuation, I mentioned the blood thirst that this state government has for taxes. I compared the government to the blood-sucking mutants of the Will Smith movie *I am Legend* and how this state government is draining the lifeblood out of Queensland. Like the land valuation bill, this revenue bill needs to be understood in the light of the government's failure to manage the state's economy and its need to increase its revenue through increased taxation. The 'tax-them-to-death' policies of this Labor government have cost jobs, impacted on small and medium business viability, and hurt mum and dad investors. Instead of being more prudent with expenditure, this government continues to look for every opportunity to feed its tax addiction.

As I have said before in this House, this government loves taxes. It looks for new and expanded revenue streams via taxation. It loves high taxes, big taxes, new taxes, expanded taxes, lifting taxes, sneaky taxes, heavy levies, increased tolls, weird taxes like the ETS and creative transport taxes like congestion taxes. The Premier has been found guilty of kicking Queenslanders when they are down; of that there is no doubt. We see hikes in electricity prices, car registration, boat registration, trailer registration, a petrol tax and a hike in land tax, and that is particularly the case in the Redlands as correctly outlined by the member for Redlands. Recently we have even seen cases of retrospective payroll taxes on small businesses. I will comment more on that later.

I will concentrate my very brief comments on three aspects of the bill, not because there is not a lot more to address in it but because I acknowledge the fine speeches of other members of the LNP who have spoken before me. I recommend the shadow Treasurer's speech as a more comprehensive treatise of this bill. The three areas I will focus on are land tax, payroll tax and asset sales as addressed in this bill. Firstly with regard to land tax, during the debate on the land valuation bill the government performed a last-second gold medal winning backflip. Succumbing to the great pressure applied by property industry groups, the community in general and the opposition, the government moderated its disastrous bill. I highlighted three cases in the Redlands where businesses were already hurting from the government's policies and the pain was expected to increase. Since then, Redlands landowners have started to receive their new valuations and they are horrified. Some businesses are bracing themselves for a 100 per cent increase in their land taxes, up to \$100,000 and, in fact, more in one case already reported accurately by the member for Redlands.

Secondly with regard to payroll tax, I agree with the statement made by the shadow Treasurer that we need to look for ways to remove impediments to business and that reforming the payroll tax system is important. I welcome his approach. A few Brisbane small businesses recently contacted my office concerned about payroll tax issues. In two particular cases, small banking franchises have been unfairly hit with a bill for retrospective payroll tax. In both cases, those small bank franchises have between three and four employees. They are small operations and should not be grouped with their mother company for the purpose of payroll tax. In those cases this tax appears to be most unfair and of significant enough value for them to have to reconsider their employment situation. They have only three to four employees and are small banks. I have asked the Treasurer if he would look at their cases as ungrouped. Under the current rules they would be defined as ungrouped, but for a number of years they were defined as grouped. I have asked the Treasurer to look at that and ungroup them, as is most appropriate. They are only very small banking franchises in Brisbane.

Thirdly in relation to assets sales, I join with other LNP MPs and continue to oppose the sale of Queensland's assets. The majority of Queenslanders do not support these asset sales and at this particular time. I commend the shadow Treasurer's amendment in this regard.