



Queensland

# Revenue Legislation Amendment Act 2025

**Act No. 1 of 2025**

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**An Act to amend the Duties Act 2001, the Land Tax Act 2010, the Payroll Tax Act 1971, the South-East Queensland Water (Distribution and Retail Restructuring) Act 2009 and the Taxation Administration Act 2001 for particular purposes**

**[Assented to 28 February 2025]**





## Queensland

# Revenue Legislation Amendment Act 2025

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**The Parliament of Queensland enacts—**

## **Part 1 Preliminary**

### **1 Short title**

This Act may be cited as the *Revenue Legislation Amendment Act 2025*.

### **2 Commencement**

- (1) Part 2, other than divisions 2A and 3, is taken to have commenced on 6 December 2024.
- (2) Part 2, division 3 commences on 1 May 2025.
- (3) Part 3 is taken to have commenced on 1 December 2024.

## **Part 2 Amendment of Duties Act 2001**

### **Division 1 Preliminary**

#### **3 Act amended**

This part amends the *Duties Act 2001*.

### **Division 2 Amendments taken to have commenced on 6 December 2024**

#### **4 Amendment of s 153 (Reassessment—disposal after occupation date for residence)**

- (1) Section 153—

[s 5]

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*insert—*

(1C) Also, for subsection (1)(b)(ii), a transferee, lessee or vested person for land does not dispose of land only by entering into a residential lease of part, but not all, of the land.

(2) Section 153—

*insert—*

(4) In this section—

***residential lease***, of part of land, means a lease, or other grant of exclusive possession, of the part to a person for use for residential purposes.

## 5 Insertion of new ch 17, pt 30

Chapter 17—

*insert—*

### **Part 30                      Transitional provisions for Revenue Legislation Amendment Act 2025**

#### **686 Non-application of amendments of s 153 to residential leases entered into before commencement**

To remove any doubt, it is declared that a reference in section 153(1C) to a residential lease does not include a reference to a lease entered into, or other exclusive possession granted, before the commencement.



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## **Division 2A                    Amendment commencing on assent**

### **5A            Insertion of new ch 17, pt 31**

Chapter 17—

*insert—*

### **Part 31    Imposition of AFAD in particular circumstances**

#### **688 Imposition of AFAD payable 1 January 2018 to 8 April 2024**

- (1) This section applies if—
  - (a) AFAD was purportedly imposed on a relevant transaction under chapter 4; and
  - (b) the AFAD was purportedly payable on or after 1 January 2018 and before 8 April 2024; and
  - (c) the purported imposition of AFAD on the relevant transaction was invalid only because the provisions of this Act that purportedly imposed the AFAD were to any extent invalid or inoperative under the Commonwealth Constitution, section 109 because of an inconsistency with a provision of an agreement given the force of law by the *International Tax Agreements Act 1953* (Cwlth), section 5(1).
- (2) AFAD is imposed on the relevant transaction.
- (3) The liability for AFAD imposed under subsection (2) is taken to have arisen, and to have always arisen, at the same time as liability for the purported duty would have arisen if the purported duty had been validly imposed.



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**part**

- (2) Section 85(a), (b)(i) and (c), ‘or first home’—  
*omit, insert—*  
    , first home or first home and new home

**7 Amendment of s 86 (What is a *home* and a *first home*)**

- (1) Section 86, heading—  
*omit, insert—*

**86 What is a *home*, a *first home* and a *new home***

- (2) Section 86—  
*insert—*

- (4) A person’s home is a ***new home*** if the home—
- (a) has not been previously occupied or sold as a place of residence; or
  - (b) is a substantially renovated home.
- (5) For subsection (4)(b), a person’s home is a substantially renovated home if—
- (a) the home is the subject of a dutiable transaction that is—
    - (i) the transfer, or agreement for the transfer, of residential land; or
    - (ii) the acquisition, mentioned in section 85(b), of a lease of residential land; and
  - (b) the sale or lease of the home under the transaction is, under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), a taxable supply as a sale or supply of new residential premises as defined under section 40-75(1)(b) of that Act; and

[s 8]

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- (c) the home, as renovated, has not been previously occupied or sold as a place of residence.

## 8 Amendment of s 86C (What is *vacant land*)

- (1) Section 86C, heading—

*omit, insert—*

### **86C What is *vacant land* and *residential vacant land***

- (2) Section 86C—

*insert—*

- (2) ***Residential vacant land*** is vacant land, or the part of vacant land, on which the residence is to be constructed, and includes the curtilage that is to be attributable to the residence if the curtilage is to be used for residential purposes.

## 9 Amendment of s 86D (What is a *vacant land concession beneficiary*)

- (1) Section 86D(1)(b) and (2), ‘section 92 or 93A’—

*omit, insert—*

a concession provision

- (2) Section 86D—

*insert—*

- (3) In this section—

***concession provision*** means—

- (a) section 92 or 93A as in force before the commencement of this definition; or
- (b) section 92B or 93B.

**10 Amendment of s 90 (What is the *dutiable value* of residential land or vacant land)**

Section 90, ‘or vacant land’—

*omit, insert—*

, vacant land or residential vacant land

**11 Replacement of ch 2, pt 9, div 3, hdg (Concessions for homes and first homes)**

Chapter 2, part 9, division 3, heading—

*omit, insert—*

**Division 3 Concessions for homes,  
first homes and new  
homes**

**12 Amendment of s 92 (Concession—first home)**

(1) Section 92, heading—

*omit, insert—*

**92 Concession—first home other than new  
home—residential land**

(2) Section 92(1)(a), ‘or vacant land’—

*omit.*

(3) Section 92(1), after paragraph (a)—

*insert—*

(aa) the residence is not a new home; and

(4) Section 92(1)(c)—

*omit, insert—*

(c) either—

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- (i) the unencumbered value of the residential land is not more than \$700,000; or
  - (ii) if the unencumbered value of the residential land is more than the amount stated in subparagraph (i), the consideration for the dutiable transaction is at least the unencumbered value of the land.
- (5) Section 92(2)—  
*omit, insert—*
  - (2) The transfer duty imposed on the dutiable transaction is the amount of transfer duty worked out under section 91 less the concession amount stated in schedule 4A.
- (6) Section 92(3), ‘for land’—  
*omit.*
- (7) Section 92(4)—  
*omit.*

### 13 Insertion of new ss 92A and 92B

After section 92—

*insert—*

#### **92A Concession—first home and new home—residential land**

- (1) This section applies if—
  - (a) a dutiable transaction is 1 of the following—
    - (i) the transfer, or agreement for the transfer, of residential land;
    - (ii) the acquisition, mentioned in section 85(b), of a lease of residential land;

- (iii) the vesting, mentioned in section 85(c), of residential land; and
  - (b) the residence is a new home; and
  - (c) either of the following applies—
    - (i) the transferees, lessees or vested persons are all individuals of at least 18 years of age on the day the liability for transfer duty arises, the residence will be the first home of all of the transferees, lessees or vested persons and none of the transferees, lessees or vested persons are trustees;
    - (ii) the transferees, lessees or vested persons are trustees of a trust, other than a discretionary or unit trust, the beneficiaries are individuals all of whom are under a legal disability and the residence would be the first home of all the beneficiaries if they were the transferees or lessees of, or vested persons for, the residential land and other residential land or vacant land previously the subject of a trust of which they were beneficiaries; and
  - (d) the consideration for the dutiable transaction is at least the unencumbered value of the residential land.
- (2) However, if subsection (1)(c)(ii) applies and 1 or more of the beneficiaries is under a legal disability only because the beneficiary is not at least 18 years of age, this section applies in relation to the dutiable transaction only if the commissioner is satisfied there is no avoidance scheme in relation to the transaction.
- (3) The transfer duty imposed on the dutiable transaction is the amount worked out by deducting, from transfer duty on the dutiable

[s 13]

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value of the dutiable transaction, the amount worked out by applying the relevant rate to the dutiable value of the residential land.

- (4) For subsection (3), the relevant rate is the rate of transfer duty stated in schedule 3, column 2 opposite the dutiable value of the residential land as stated in schedule 3, column 1.
- (5) The commissioner may exempt a transferee, lessee or vested person from the requirement under subsection (1)(c)(i) that the transferee, lessee or vested person be at least 18 years of age if the commissioner is satisfied there is no avoidance scheme in relation to the dutiable transaction.

### **92B Concession—first home—vacant land**

- (1) This section applies if—
  - (a) a dutiable transaction is 1 of the following—
    - (i) the transfer, or agreement for the transfer, of vacant land;
    - (ii) the acquisition, mentioned in section 85(b), of a lease of vacant land;
    - (iii) the vesting, mentioned in section 85(c), of vacant land; and
  - (b) either of the following applies—
    - (i) the transferees, lessees or vested persons are all individuals of at least 18 years of age on the day the liability for transfer duty arises, the residence will be the first home of all of the transferees, lessees or vested persons and none of the transferees, lessees or vested persons are trustees;



- (ii) the transferees, lessees or vested persons are trustees of a trust, other than a discretionary or unit trust, the beneficiaries are individuals all of whom are under a legal disability and the residence would be the first home of all the beneficiaries if they were the transferees or lessees of, or vested persons for, the vacant land and other residential land or vacant land previously the subject of a trust of which they were beneficiaries; and
  - (c) the consideration for the dutiable transaction is at least the unencumbered value of the vacant land.
- (2) However, if subsection (1)(b)(ii) applies and 1 or more of the beneficiaries is under a legal disability only because the beneficiary is not at least 18 years of age, this section applies in relation to the dutiable transaction only if the commissioner is satisfied there is no avoidance scheme in relation to the transaction.
- (3) The transfer duty imposed on the dutiable transaction is the amount worked out by deducting, from transfer duty on the dutiable value of the dutiable transaction, the amount worked out by applying the relevant rate to the dutiable value of the residential vacant land.
- (4) For subsection (3), the relevant rate is the rate of transfer duty stated in schedule 3, column 2 opposite the dutiable value of the residential vacant land as stated in schedule 3, column 1.
- (5) The commissioner may exempt a transferee, lessee or vested person from the requirement under subsection (1)(b)(i) that the transferee, lessee or vested person be at least 18 years of age if the commissioner is satisfied there is no

[s 14]

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avoidance scheme in relation to the dutiable transaction.

**14 Amendment of s 93 (Concession—mixed and multiple claims for individuals—residential land)**

(1) Section 93, heading, ‘residential land’—

*omit, insert—*

**home, or first home other than new home**

(2) Section 93(1)(c), ‘or first home’—

*omit, insert—*

, or the first home but not a new home,

(3) Section 93(2)(b), ‘or first home’—

*omit, insert—*

, or a first home but not a new home

(4) Section 93—

*insert—*

(3A) However, this section does not apply if—

(a) a dutiable transaction is a relevant transaction; and

(b) the residence, or 1 or more of the residences, is the first home and new home of 1 or more of the transferees, 1 or more of the lessees or 1 or more of the vested persons.

(5) Section 93(8)(a)(ii), ‘section 92(2)(a)’—

*omit, insert—*

section 92(2)

(6) Section 93(8)(b)(ii), ‘all the relevant persons’—

*omit, insert—*

all the transferees, all the lessees or all the vested persons

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**15 Replacement of s 93A (Concession—mixed and multiple claims for individuals—vacant land)**

Section 93A—

*omit, insert—*

**93A Concession—mixed and multiple claims for individuals—first home and new home**

- (1) This section applies if—
- (a) a dutiable transaction is 1 of the following (each a *relevant transaction*)—
    - (i) the transfer, or agreement for the transfer, of residential land;
    - (ii) the acquisition, mentioned in section 85(b), of a lease of residential land;
    - (iii) the vesting, mentioned in section 85(c), of residential land; and
  - (b) there is more than 1 transferee or lessee of, or vested person for, the residential land to which the transaction relates; and
  - (c) the residence is a new home; and
  - (d) the residence is—
    - (i) the first home of 1 or more of the transferees, 1 or more of the lessees or 1 or more of the vested persons and the home of each other transferee, each other lessee or each other vested person; or
    - (ii) the first home of 1 or more of the transferees, 1 or more of the lessees or 1 or more of the vested persons and not the home of all the transferees, all the lessees or all the vested persons; and
  - (e) the relevant persons are individuals.
- (2) Also, this section applies if—

[s 15]

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- (a) a dutiable transaction is a relevant transaction in relation to residential land on which more than 1 residence is constructed; and
  - (b) 1 or more of the residences is, for 1 or more of the transferees, 1 or more of the lessees or 1 or more of the vested persons, a first home and a new home; and
  - (c) the relevant persons are individuals.
- (3) In addition, this section applies if a dutiable transaction is a relevant transaction in relation to a part interest in residential land that, if it were in relation to the whole interest in the land, would be a dutiable transaction to which this section applies under subsection (1) or (2), other than the requirement for more than 1 transferee, lessee or vested person for the land.
- (4) A transferee, lessee or vested person for residential land mentioned in subsection (1) or (2) is a **relevant person** if the residence is the home or first home of the transferee, lessee or vested person.
- (5) For subsections (1)(d) and (2)(b), a residence may be treated as the first home of a relevant person only if the relevant person is at least 18 years of age on the day the liability for transfer duty arises.
- (6) The commissioner may exempt a relevant person from the requirement that the relevant person be at least 18 years of age if the commissioner is satisfied there is no avoidance scheme in relation to the dutiable transaction.
- (7) The transfer duty imposed on a dutiable transaction to which this section applies under subsection (1)(d)(i) or (2) is the total of—

- (a) for each relevant person, the amount worked out by applying the person's interest to the concessional duty; and
  - (b) the amount worked out by deducting, from transfer duty on the dutiable value of the transaction, the amount worked out by applying the relevant rate to the lesser of the following amounts (the *relevant amount*)—
    - (i) the total of the value of each relevant person's interest;
    - (ii) \$350,000.
- (8) The transfer duty imposed on a dutiable transaction to which this section applies under subsection (1)(d)(ii) or (3) is the total of—
- (a) for each relevant person, the amount worked out by applying the person's interest to the concessional duty; and
  - (b) the amount worked out by deducting, from transfer duty on the dutiable value of the transaction, the amount worked out by applying the relevant rate to the lesser of the following amounts (also the *relevant amount*)—
    - (i) the total of the value of each relevant person's interest;
    - (ii) the total of the relevant persons' interests multiplied by \$350,000.
- (9) For subsections (7) and (8)—
- (a) the concessional duty is the transfer duty that—
    - (i) if section 91 were to apply to the dutiable transaction—would be equal to the amount worked out under section 91(3)(a) or the amount stated in section 91(5)(a); or

[s 15]

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- (ii) if section 92 were to apply to the dutiable transaction—would be equal to the amount worked out under section 91(3)(a) or the amount stated in section 91(5)(a) less the amount of the deduction under section 92(2); or
    - (iii) if section 92A were to apply to the dutiable transaction—would be equal to the amount worked out under section 91(3)(a) or the amount stated in section 91(5)(a) less the amount of transfer duty otherwise payable under section 91; and
  - (b) a relevant person’s interest is the proportion that the share of the person in the whole dutiable property bears to the total of the shares of—
    - (i) for a dutiable transaction to which this section applies under subsection (3)—all the co-owners, or the owner, on completion of the transaction; or
    - (ii) for another dutiable transaction—all the transferees or all the lessees or all the vested persons; and
  - (c) the value of a relevant person’s interest is worked out by applying the person’s interest to the dutiable value of the residential land; and
  - (d) the relevant rate is the rate of transfer duty stated in schedule 3, column 2, opposite the part of the dutiable value of the dutiable transaction attributable to the relevant amount as stated in schedule 3, column 1.
- (10) For working out the concessional duty under subsection (9)(a) for a relevant person to whom this section applies under subsection (2), the residential land mentioned in section 91 and

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schedule 4A is the part of the residential land relating to the person's home or first home.

- (11) For a relevant person to whom this section applies under subsection (2), the residential land mentioned in subsection (9)(c) is the part of the residential land relating to the person's home or first home.

### **93B Concession—mixed and multiple claims for individuals—first home—vacant land**

- (1) This section applies if—
- (a) a dutiable transaction is 1 of the following (each a *relevant transaction*)—
    - (i) the transfer, or agreement for the transfer, of vacant land;
    - (ii) the acquisition, mentioned in section 85(b), of a lease of vacant land;
    - (iii) the vesting, mentioned in section 85(c), of vacant land; and
  - (b) there is more than 1 transferee or lessee of, or vested person for, the vacant land to which the transaction relates; and
  - (c) the residence, when constructed, will be the first home of 1 or more of the transferees, 1 or more of the lessees or 1 or more of the vested persons (each *relevant persons*) but not all the transferees, all the lessees or all the vested persons; and
  - (d) the relevant persons are individuals.
- (2) In addition, this section applies if a dutiable transaction is a relevant transaction in relation to a part interest in vacant land that, if it were in relation to the whole interest in the land, would be a dutiable transaction to which this section applies under subsection (1), other than the requirement

[s 15]

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for more than 1 transferee, lessee or vested person for the land.

- (3) For subsection (1)(c), a residence may be treated as the first home of a relevant person only if the relevant person is at least 18 years of age on the day the liability for transfer duty arises.
- (4) The commissioner may exempt a relevant person from the requirement that the relevant person be at least 18 years of age if the commissioner is satisfied there is no avoidance scheme in relation to the dutiable transaction.
- (5) The transfer duty imposed on a dutiable transaction to which this section applies under subsection (1) is the amount worked out by deducting, from transfer duty on the dutiable value of the transaction, the total amount worked out by, for each relevant person, applying the relevant person's interest to transfer duty on the dutiable value of the residential vacant land.
- (6) The transfer duty imposed on a dutiable transaction to which this section applies under subsection (2) is the amount worked out by deducting, from transfer duty on the dutiable value of the transaction, the amount worked out by applying the relevant rate to the relevant person's interest in the dutiable value of the residential vacant land.
- (7) For subsections (5) and (6)—
  - (a) a relevant person's interest is the proportion that the share of the person in the whole dutiable property bears to the total of the shares of—
    - (i) for a dutiable transaction to which this section applies under subsection (1)—all the transferees, all the lessees or all the vested persons; or



- (ii) for a dutiable transaction to which this section applies under subsection (2)—all the co-owners, or the owner, on completion of the transaction; and
- (b) the relevant rate is the rate of transfer duty stated in schedule 3, column 2 opposite the dutiable value of the dutiable transaction attributable to the relevant person's interest in the residential vacant land as stated in schedule 3, column 1.

**16 Amendment of s 94 (Concession—mixed and multiple claims for trustees—residential land)**

- (1) Section 94(2), 'Section 93 applies'—

*omit, insert—*

Sections 93 and 93A apply

- (2) Section 94(3), 'section 93(4) and (5)'—

*omit, insert—*

sections 93(4) and (5) and 93A(5) and (6) apply

**17 Amendment of s 94A (Concession—mixed and multiple claims for trustees—vacant land)**

- (1) Section 94A(2), 'Section 93A'—

*omit, insert—*

Section 93B

- (2) Section 94A(3), 'section 93A(3) and (4)'—

*omit, insert—*

section 93B(3) and (4)

[s 18]

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**18 Amendment of s 153 (Reassessment—disposal after occupation date for residence)**

(1) Section 153(1)(a), ‘93 or 93A’—

*omit, insert—*

92A, 92B, 93, 93A or 93B

(2) Section 153(1)(b)(iii), ‘or first home’—

*omit, insert—*

, first home or first home and new home

**19 Amendment of s 154 (Reassessment—noncompliance with occupancy requirements)**

(1) Section 154(1)(a), ‘93 or 93A’—

*omit, insert—*

92A, 92B, 93, 93A or 93B

(2) Section 154(5), definition *home or vacant land lease*, paragraph (a), ‘or first home’—

*omit, insert—*

, first home or first home and new home

**20 Insertion of new s 154A**

After section 154—

*insert—*

**154A Reassessment—decrease in dutiable value of residential vacant land**

(1) This section applies if—

(a) transfer duty on a dutiable transaction that is 1 of the following is assessed on the basis of a concession under section 92B or 93B—

(i) the transfer, or agreement for the transfer, of vacant land;

- 
- (ii) the acquisition, mentioned in section 85(b), of a lease of vacant land;
  - (iii) the vesting, mentioned in section 85(c), of vacant land; and
- (b) when the residence is constructed—
- (i) for transfer duty assessed on the basis that all of the vacant land is residential vacant land—only part of the vacant land is residential land; or
  - (ii) for transfer duty assessed on the basis that part of the vacant land is residential vacant land—the part of the vacant land that is residential land is different to the part of the vacant land on which the transfer duty was assessed; and
- (c) the amount of transfer duty that would have been imposed on the transaction if the residential land had been used for assessing the concession is more than the amount of transfer duty assessed on the transaction.
- (2) The commissioner must make a reassessment to impose transfer duty on the dutiable transaction on the basis that a reference in section 92B or 93B to residential vacant land were a reference to the residential land.

**21 Amendment of s 155 (When transferees, lessees and vested persons for land must give notice for reassessment)**

(1) Section 155(1), ‘93 or 93A’—

*omit, insert—*

92A, 92B, 93, 93A or 93B

(2) Section 155(2), ‘each transferee, lessee or vested person’—

[s 22]

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*omit, insert—*

the notifier

(3) Section 155(3), definition *notifiable event*—

*insert—*

(d) a transferee, lessee or vested person for the vacant land in relation to a relevant transaction becomes aware, or ought reasonably to be aware, of the matters mentioned in section 154A(1)(b) and (c) for the vacant land in relation to the transaction.

(4) Section 155(3)—

*insert—*

***notifier***, for residential land or vacant land in relation to a relevant transaction, means—

(a) for a notifiable event mentioned in the definition *notifiable event*, paragraph (d)—the transferee, lessee or vested person mentioned in the paragraph; or

(b) for another notifiable event—each transferee, lessee or vested person for the land in relation to the relevant transaction.

## **22 Insertion of new s 687**

After section 686, as inserted by this Act—

*insert—*

### **687 Application of concession provisions to transactions**

(1) The former concession provisions apply in relation to a dutiable transaction if liability for transfer duty arose before 1 May 2025.

(2) Subject to subsection (3), the new concession provisions apply in relation to a dutiable

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transaction if liability for transfer duty arises on or after 1 May 2025.

- (3) Despite the *Revenue Legislation Amendment Act 2025*, the former concession provisions apply in relation to a dutiable transaction if—
- (a) the transaction is the transfer, or agreement for the transfer, of residential land or vacant land; and
  - (b) the land is transferred, or the agreement is made, on or after 1 May 2025; and
  - (c) any of the following applies—
    - (i) the transaction replaces a transfer, or agreement for transfer, that included the land and was made before 1 May 2025;
    - (ii) the transferee had an option to purchase the land, or the transferor had an option to require the transferee to purchase the land, granted before 1 May 2025 and exercised on or after 1 May 2025;
    - (iii) another arrangement was made before 1 May 2025 the sole or main purpose of which was to defer the making of the transfer or agreement until 1 May 2025 or later so the new concession provisions would apply in relation to the transaction.

- (4) In this section—

***former concession provisions*** means chapter 2, parts 9 and 14, division 1 and schedules 4A and 4B as in force from time to time before the commencement.

***new concession provisions*** means chapter 2, parts 9 and 14, division 1 and schedule 4A as in force

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from the commencement.

**23 Amendment of sch 3 (Rates of duty on dutiable transactions and relevant acquisitions for landholder and corporate trustee duty)**

Schedule 3, authorising provision, ‘92, 93’—

*omit, insert—*

92A, 92B, 93, 93A, 93B

**24 Amendment of sch 4A (Amount of concession for transfer duty—first home—residential land)**

(1) Schedule 4A, heading, after ‘first home’—

*insert—*

**other than new home**

(2) Schedule 4A, authorising provision, ‘sections 92(2)(a)’—

*omit, insert—*

sections 92(2)

(3) Schedule 4A, ‘chapter 2, part 9, division 3’—

*omit, insert—*

section 91

(4) Schedule 4A, ‘that division’—

*omit, insert—*

that section

**25 Omission of sch 4B (Amount of concession for transfer duty—first home—vacant land)**

Schedule 4B—

*omit.*

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**26 Amendment of sch 6 (Dictionary)**

(1) Schedule 6—

*insert—*

*new home* see section 86(4).

*residential vacant land* see section 86C(2).

(2) Schedule 6, definition *vacant land*, ‘section 86C’—

*omit, insert—*

section 86C(1)

**Part 2A Amendment of Land Tax Act  
2010**

**26A Act amended**

This part amends the *Land Tax Act 2010*.

**26B Insertion of new pt 10, div 10**

Part 10—

*insert—*

**Division 10 Imposition of land tax in  
particular circumstances**

**104 Imposition of land tax payable 30 June 2019 to  
8 April 2024—foreign company or trustee of  
foreign trust**

(1) This section applies if—

- (a) land tax was purportedly imposed for a financial year on taxable land at the rate (the *surcharge rate*) mentioned in section 32(1)(b)(ii) as in force when the liability for the land tax arose; and

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- (b) the land tax was purportedly payable on or after 30 June 2019 and before 8 April 2024; and
  - (c) the purported imposition of land tax on the taxable land at the surcharge rate was invalid only because the provisions of this Act that purportedly imposed the land tax were to any extent invalid or inoperative under the Commonwealth Constitution, section 109 because of an inconsistency with a provision of an agreement given the force of law by the *International Tax Agreements Act 1953* (Cwlth), section 5(1).
- (2) Land tax at the surcharge rate is imposed on the taxable land.
  - (3) The liability for land tax imposed under subsection (2) is taken to have arisen, and to have always arisen, at the same time as liability for the purported land tax would have arisen if the purported land tax had been validly imposed.
  - (4) Land tax imposed under subsection (2) is payable by, and is taken to have always been payable by, the person who would have been liable for the purported land tax if the purported land tax had been validly imposed.
  - (5) The amount of land tax payable under subsection (2) is the same amount, and is taken to have always been the same amount, as the amount of land tax that would have been payable if the purported land tax had been validly imposed.
  - (6) The rights and liabilities of a person in relation to land tax imposed under subsection (2) are taken to be, and to have always been, the same as the rights and liabilities that the person would have had in relation to the purported land tax if the purported land tax had been validly imposed.
  - (7) Anything done or omitted to be done by a person



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in relation to the purported land tax has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to land tax imposed under subsection (2).

(8) In this section—

*purported land tax*, in relation to taxable land, means land tax referred to in subsection (1) that was purportedly imposed on the taxable land.

### **105 Imposition of land tax payable 1 January 2018 to 8 April 2024—absentee**

(1) This section applies if—

- (a) land tax was purportedly imposed for a financial year on taxable land at the rate (the *absentee rate*) mentioned in section 32(1)(c) as in force when the liability for the land tax arose; and
- (b) the land tax was purportedly payable on or after 1 January 2018 and before 8 April 2024; and
- (c) the purported imposition of land tax on the taxable land at the absentee rate was invalid only because the provisions of this Act that purportedly imposed the land tax were to any extent invalid or inoperative under the Commonwealth Constitution, section 109 because of an inconsistency with a provision of an agreement given the force of law by the *International Tax Agreements Act 1953* (Cwlth), section 5(1).

(2) Land tax at the absentee rate is imposed on the taxable land.

(3) The liability for land tax imposed under subsection (2) is taken to have arisen, and to have always arisen, at the same time as liability for the

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purported land tax would have arisen if the purported land tax had been validly imposed.

- (4) Land tax imposed under subsection (2) is payable by, and is taken to have always been payable by, the person who would have been liable for the purported land tax if the purported land tax had been validly imposed.
- (5) The amount of land tax payable under subsection (2) is the same amount, and is taken to have always been the same amount, as the amount of land tax that would have been payable if the purported land tax had been validly imposed.
- (6) The rights and liabilities of a person in relation to land tax imposed under subsection (2) are taken to be, and to have always been, the same as the rights and liabilities that the person would have had in relation to the purported land tax if the purported land tax had been validly imposed.
- (7) Anything done or omitted to be done by a person in relation to the purported land tax has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to land tax imposed under subsection (2).
- (8) In this section—  
*purported land tax*, in relation to taxable land, means land tax referred to in subsection (1) that was purportedly imposed on the taxable land.

## Part 3                      **Amendment of Payroll Tax Act 1971**

### **27      Act amended**

This part amends the *Payroll Tax Act 1971*.

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**28 Amendment of s 14 (Exemption from payroll tax and mental health levy)**

(1) Section 14(2)—

*insert—*

(m) by a medical practice to a general practitioner.

(2) Section 14(9)—

*insert—*

***general practitioner*** means—

- (a) a person registered under the Health Practitioner Regulation National Law to practise in the medical profession in the specialty of general practice; or
- (b) a medical practitioner specified in the *Health Insurance (General Medical Services Table) Regulations 2021* (Cwlth), schedule 1, part 1, clause 1.1.3; or
- (c) a person—
  - (i) who is a prescribed medical practitioner within the meaning of the *Health Insurance (General Medical Services Table) Regulations 2021* (Cwlth); and
  - (ii) who predominantly provides services of the kind ordinarily provided by a general practitioner mentioned in paragraph (a).

***medical practice*** means an entity, other than a hospital, carrying on a business at which services of the kind ordinarily provided by a person mentioned in the definition *general practitioner*, paragraph (a) are provided, whether or not the services are provided from particular premises.

## **Part 4**                      **Amendment of South-East Queensland Water (Distribution and Retail Restructuring) Act 2009**

### **29**      **Act amended**

This part amends the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*.

### **30**      **Insertion of new ch 6, pt 15**

Chapter 6—

*insert—*

## **Part 15**                      **Validation provisions for Revenue Legislation Amendment Act 2025**

### **157 Validation of particular infrastructure charges schedules etc.**

- (1) This section applies if, before the commencement—
- (a) an infrastructure charges schedule was purportedly adopted under this Act by an SEQ service provider that is a distributor-retailer; and
  - (b) a requirement of section 99BRCE, 99BRCF or 99BRCG was not complied with in relation to—
    - (i) the adoption of the schedule by the distributor-retailer’s board; or
    - (ii) a board decision for an adopted charge included in the schedule (a *relevant*

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*adopted charge*), including an automatic increase provision of the decision.

- (2) It is declared that—
- (a) the infrastructure charges schedule is taken to be, and always to have been, as valid as it would have been if the schedule had been adopted by the distributor-retailer’s board in compliance with section 99BRCE; and
  - (b) the board decision for a relevant adopted charge is taken to be, and always to have been, as valid as it would have been if the decision had been made in compliance with section 99BRCF; and
  - (c) if the board decision for a relevant adopted charge did not state the day when the charge was to take effect—the board decision is taken to have stated the charge was to take effect on the day the decision was made; and
  - (d) an automatic increase provision of the board decision for a relevant adopted charge is taken to be, and always to have been, as valid as it would have been if the provision had stated how increases under it are to be worked out; and
  - (e) section 99BRCG(4) does not apply, and is taken never to have applied, in relation to an automatic increase provision for a relevant adopted charge.
- (3) Also, it is declared that anything done, or to be done, by an entity in relation to the infrastructure charges schedule, relevant adopted charge or automatic increase provision for a relevant adopted charge is, and always has been, as valid as it would be or would have been if—

- (a) the schedule had been adopted in compliance with section 99BRCE; and
- (b) the board decision for the relevant charge had been made in compliance with section 99BRCF; and
- (c) for a relevant adopted charge mentioned in subsection (2)(c)—the board decision had stated the charge was to take effect on the day the decision was made; and
- (d) section 99BRCG(4) did not apply, and had never applied, in relation to an automatic increase provision for a relevant adopted charge.

*Examples of things done or to be done in relation to an infrastructure charges schedule, relevant adopted charge or automatic increase provision—*

- the levying of an adopted charge included in the schedule, including the giving of an infrastructure charges notice, by the distributor-retailer under section 99BRCI
- the adoption of a water netserv plan, or an amendment of a water netserv plan, under chapter 4B that includes the schedule as a charges schedule
- the levying of an automatic increase in levied charges in reliance on the automatic increase provision

(4) In this section—

***adopted charge*** see section 99BRCF(1).

***automatic increase provision*** see section 99BRCG(3)(b).

***board decision***, for an adopted charge, see section 99BRCF(1).

***done*** includes purportedly done.

***infrastructure charges schedule*** see section 99BRCD.

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## 158 Validation of particular infrastructure charges notices and agreements

- (1) This section applies if—
  - (a) either—
    - (i) an infrastructure charges notice is purportedly given by a distributor-retailer under section 99BRCI; or
    - (ii) an agreement with the recipient of an infrastructure charges notice is purportedly entered into under section 99BRCM; and
  - (b) the notice or agreement relates to a levied charge that is a relevant adopted charge under section 157(1)(b)(ii).
- (2) It is declared that—
  - (a) sections 99BRCK(1)(e) and 99BRCM(2) do not apply, and are taken never to have applied, in relation to the notice or agreement; and
  - (b) anything done, or to be done, by an entity in relation to the notice or agreement is, and always has been, as valid as it would be or would have been if section 99BRCK(1)(e) or 99BRCM(2) did not apply, and had never applied, in relation to the notice or agreement.
- (3) In this section—

*done* includes purportedly done.

*levied charge* see section 99BRCI(6).





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- (b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).
  - (3) The rights and liabilities of a person in relation to the assessment are taken to be, and to have always been, the same as if the assessment were made in relation to—
    - (a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
    - (b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).
  - (4) Anything done or omitted to be done by a person in relation to the assessment has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to—
    - (a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
    - (b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).
  - (5) Any amount paid by a person in relation to the assessment is taken to be, and to have always been, paid in relation to—
    - (a) either—
      - (i) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
      - (ii) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2); and

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- (b) any interest and penalty tax payable under part 5 in relation to a liability mentioned in paragraph (a); and
- (c) any other amount paid or payable by a taxpayer to the commissioner in relation to a liability mentioned in paragraph (a).

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