

Impact Analysis Statement

Summary IAS

Details

Lead department	Queensland Treasury
Name of the proposal	Revenue and Other Legislation Amendment Bill 2025
Submission type	Summary IAS
Title of related legislative or regulatory instrument	Revenue and Other Legislation Amendment Bill 2025
Date of issue	June 2025

Proposal type	Details
Minor and machinery in nature	<p><i>This proposal is minor and has no or negligible regulatory costs, as it does not represent a substantive regulatory change</i></p> <ul style="list-style-type: none"> Amendments to implement a FHOG Budget measure: The amendments will extend the temporary increase in the amount of the FHOG from \$15,000 to \$30,000, which currently applies to eligible transactions entered into between 20 November 2023 and 30 June 2025 (both dates inclusive), for a further year to 30 June 2026. <p>The measure will extend availability of the increased grant which is currently provided for under the <i>First Home Owner Grant and Other Home Owner Grants Act 2000</i> for a further period. This will provide a positive benefit to those first home buyers who are eligible. Importantly, the FHOG is targeted at a narrow cohort of home buyers (first home buyers who are citizens/permanent residents) and a narrow subset of properties (new homes). Further, the FHOG's focus on encouraging new housing supply mitigates any potential adverse impacts on demand over time. Given these factors, impacts of the extension in terms of costs or disbenefits imposed on the broader housing market and its participants are expected to be nil or negligible.</p> <p>The measure does not result in a substantive regulatory change, nor does it apply new or additional detrimental impacts for businesses or the community. On this basis, the measure is considered to be minor in nature, with no or negligible regulatory costs.</p> Amendments to the <i>Electricity Act 1994</i>: The proposal amends the <i>Electricity Act 1994</i> to retrospectively validate the transfer of an authorisation to connect to an electricity network (Generation Authority) in a way that does not alter the originally intended rights or obligations of any of the parties. This proposal is minor and machinery in nature, as it corrects a technical error, and no further regulatory impact analysis is required under the Better Regulation Policy.

	<p><i>This proposal is minor and has zero/negligible regulatory costs, as it corrects an arguable technical error</i></p> <ul style="list-style-type: none"> • Clarification of imposition of SPER registration fee: The amendments will clarify that a registration fee may be imposed when a default certificate in respect of an infringement notice offence is registered with SPER on or after 10 June 2022, irrespective of whether the administering authority that gives the default certificate to SPER is entitled to retain the amount of the fine. <p>These amendments will put beyond doubt the intention of consequential amendments to the <i>State Penalties Enforcement Act 1999</i> (SPE Act) that were made by the <i>State Penalties Enforcement (Modernisation) Act 2022</i> (SPEMA Act) with effect from 10 June 2022. Consistent with both the original policy intention of the SPE Act and the intended operation of those consequential amendments, since 10 June 2022 SPER has continued the longstanding practice of imposing the registration fee following registration of all default certificates (i.e. irrespective of whether the relevant administering authority was entitled to retain the amount of the fine). However, on one interpretation, the SPEMA Act consequential amendments could have the unintended effect of not authorising imposition of a registration fee where a default certificate was given by an administering authority that does not retain fines.</p> <p>As these amendments reflect both the policy intention of the relevant SPE Act and SPEMA Act provisions and SPER's interpretation and practice since 10 June 2022, such amendments are considered to be minor and machinery in nature, with no or negligible costs.</p>
<p>Regulatory proposals where no RIA is required</p>	<p><i>The following proposals relate to taxation. No regulatory impact analysis is required under the Better Regulation Policy.</i></p> <ul style="list-style-type: none"> • Amendments to implement a payroll tax Budget measure: The amendments will extend availability of the 50 per cent payroll tax rebate for wages paid or payable to apprentices and trainees for a further year, to 30 June 2026. <p>As the apprentice and trainee rebate has the effect of reducing an employer's payroll tax amount for the relevant return period, the measure would affect the calculation of payroll tax for the 2025-26 financial year. Therefore, it involves a change which relates to an existing tax.</p> <ul style="list-style-type: none"> • Amendments relating to Queensland's foreign surcharges: The amendments will introduce new windfall tax provisions, which will apply in certain circumstances where provisions imposing Queensland foreign surcharges, including recently passed revenue protection provisions, are constitutionally invalid or inoperative. These new windfall provisions provide for the imposition and calculation of the windfall taxes and the amendments supporting them are inherently connected with windfall tax imposition as they ensure the windfall taxes operate as intended and can be enforced. <p>The amendments will also further protect against challenges to foreign surcharge invalidity by ensuring assessments of other tax liabilities (e.g. transfer duty and land tax at the general rates) included in the same assessment notice as a foreign surcharge liability are valid and separate assessments so existing taxes are properly imposed. Also, by ensuring that statutory interest cannot be awarded to a taxpayer who successfully challenges the validity of a foreign surcharge. These amendments ensure the proper imposition of existing taxes and protect the revenue base.</p>



Paul Williams
Under Treasurer

Date: 22 June 2025



David Janetzki MP
Treasurer
Minister for Energy and Minister for Home Ownership
Date: 22 June 2025