

# Impact Analysis Statement

## Summary IAS

### Details

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| Lead department                                       | Queensland Treasury                     |
| Name of the proposal                                  | Revenue Legislation Amendment Bill 2026 |
| Submission type                                       | Summary IAS                             |
| Title of related legislative or regulatory instrument | Revenue Legislation Amendment Bill 2026 |
| Date of issue   | April 2026                              |

#### For proposals noted in table below

| Proposal type                 | Details  |
|-------------------------------|--|
| Minor and machinery in nature | <p><i>“The proposals are minor and machinery in nature, with zero/negligible regulatory costs, as they remove redundant provisions, make corrections, consequential amendments or have no adverse impact.</i></p> <ul style="list-style-type: none"> <li> <b>Removal of obsolete references to collection and exchange boxes:</b> the amendments will remove references to collection and exchange boxes in the <i>Taxation Administration Act 2001</i>, to reflect that these methods of giving documents are no longer used by the Commissioner of State Revenue (Commissioner). The measure is minor and machinery in nature, with no costs on persons, business or the community, as it removes redundant provisions with no change or increase in the regulatory impacts.         </li> <li> <b>Updating minor drafting error in build to rent reassessment provision:</b> the amendments will correct a minor drafting error in the reassessment provision, whereby it refers to ‘financial year’ instead of ‘acquisition year’. The proposal is minor and machinery in nature, with no costs on persons, business or the community, as it corrects a drafting error. Relevantly, it does not insert new provisions nor does it result in a change from the originally intended effect or interpretation of the legislation.         </li> <li> <b>Updating legislative cross-references to reflect renumbered provisions:</b> the amendments will correct some outdated cross-references in the <i>Taxation Administration Act 2001</i> and revenue legislation, to reflect the correct provisions. The proposal is minor and machinery in nature, with no costs on persons, business or the community. Relevantly, it does not insert new provisions nor does it result in a change from the originally intended effect or interpretation of the legislation.         </li> <li> <b>Consequential amendments to concepts of ‘primary producer’ and ‘special vehicle’:</b> the amendments will update the vehicle registration duty exemption for primary producers and concessional vehicle registration duty rate for special vehicles, which rely on concepts under the <i>Transport Operations (Road Use Management-Vehicle Registration) Regulation 2010</i>, to reflect commencement of the <i>Transport Operations (Road Use Management-Vehicle Registration) Regulation 2021</i>. The proposal is minor and machinery in nature, with no costs on persons, business or the community, as it makes consequential amendments necessary to reflect changes in other legislation.         </li> </ul> |

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|   | <ul style="list-style-type: none"> <li>• <b>Consequential amendment of section 125(a) of Duties Act:</b> the amendments will update the transfer duty exemption for a vesting of dutiable property on a statutory trust for sale or partition under the repealed <i>Property Law Act 1974</i> with reference to the current <i>Property Law Act 2023</i>. The proposal is minor and machinery in nature, with no costs on persons, business or the community, as it makes consequential amendments necessary to reflect changes in other legislation.</li> <li>• <b>Range of grant matters:</b> the <i>First Home Owner Grant and Other Home Owner Grants Act 2000</i> provides for the payment of the First Home Owner Grant (FHOG) to an applicant who satisfies the eligibility criteria and enters into and completes an eligible transaction.<br/>The FHOG is subject to conditions to ensure it is only available for eligible applicants as intended. The following proposals relate to the operation of the FHOG program:             <ul style="list-style-type: none"> <li>○ <u>Extension of FHOG to certain builders’ terms arrangement:</u> the amendments will give legislative effect to an existing beneficial administrative arrangement, to extend eligibility for the FHOG to first home buyers who purchase a home built under a builders’ terms arrangement in certain circumstances.</li> <li>○ <u>Meaning of ‘good reasons’:</u> the amendments will restore the intended policy and practice relating to the interpretation of ‘good reasons’ for exercising the discretions in section 15 of the FHOG Act, to clarify that it means circumstances outside the applicant’s control.</li> <li>○ <u>Application of FHOG for Boost to Buy and Help to Buy participants:</u> the amendments will provide for FHOG treatment to be unaffected by participation in the Boost to Buy or Help to Buy programs. As a result, participants could access the FHOG for homes under a Boost to Buy or Help to Buy arrangement, subject to meeting relevant conditions, like other home buyers.</li> </ul> <p>As the FHOG is a voluntary program, there is only an obligation to comply with the requisite conditions where an applicant chooses to apply. The eligibility requirements are publicly available, allowing applicants to make an informed decision in their individual circumstances.</p> <p>The proposals are minor and machinery in nature as the conditions of the FHOG do not include a general expectation of compliance (since the FHOG is voluntary) and therefore there will be no adverse or consequential regulatory impacts on persons, business or the community.</p> </li> </ul> |
| <p><b>Regulatory proposals where no RIA is required</b></p> | <p><i>“The proposals relate to taxation. No regulatory impact analysis is required under the Better Regulation Policy.”</i></p> <ul style="list-style-type: none"> <li>• <b>Vehicle registration duty exemption for particular service persons:</b> the amendments will extend availability of the vehicle registration duty exemption to current defence force members, in addition to former defence force members, and clarify that a person must be entitled to concessional registration fees under the prescribed service person category to be eligible for the duty exemption. The proposal affects the calculation of vehicle registration duty for applications to register or transfer a vehicle to such service persons. The proposal relates to taxation and is not subject to regulatory impact analysis under the Better Regulation Policy.</li> <li>• <b>Expansion of the concept of vacant land for transfer duty relief:</b> the amendments will expand the concept of ‘vacant land’, for the purposes of the transfer duty first home vacant land concession, to include land with certain existing structures on it. As such, the proposal affects the availability of this concession. Where a person enters into an eligible transaction in these circumstances, the proposal affects the imposition and calculation of transfer duty. The proposal relates to taxation and is not subject to regulatory impact analysis under the Better Regulation Policy.</li> <li>• <b>Extension of transfer duty first home new home relief for certain builders’ terms arrangements:</b> the amendments extend eligibility for a</li> </ul>  |

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|  | <p>transfer duty first home new home concession to first home buyers who purchase a home built under a builders' terms arrangement in certain circumstances. Where a person enters into an eligible transaction in these circumstances, the proposal affects the imposition and calculation of transfer duty. The proposal relates to taxation and is not subject to regulatory impact analysis under the Better Regulation Policy.</p> <ul style="list-style-type: none"> <li>• <b>Exclusion of subgroups for payroll tax grouping:</b> the amendments will give legislative effect to an existing beneficial administrative arrangement, to confirm that the Commissioner may exclude subgroups from groups for payroll tax purposes. As the constitution of a group affects each member's payroll tax liability, the proposal affects the imposition and calculation of payroll tax. The proposal relates to taxation and is not subject to regulatory impact analysis under the Better Regulation Policy.</li> <li>• <b>Clarification of taxation assessment dispute provisions:</b> it was proposed to clarify that amounts payable under a taxation assessment for a matter (e.g. primary tax, interest and penalties) are one assessment, consistent with the practice of the Commissioner, to protect the intended operation of the taxation assessment, objection, review and appeals framework. Following input from OQPC, a different mechanism is proposed to achieve the same outcome. The amendment will clarify that if a taxpayer is seeking an appeal or review of related tax matters, then the appeal or review of those related tax matters is to proceed to the Supreme Court or QCAT, consistent with the original intention. The proposal relates to taxation and is not subject to regulatory impact analysis under the Better Regulation Policy.</li> <li>• <b>Application of revenue legislation to Boost to Buy and Help to Buy participants (for land tax and transfer duty):</b> the amendments will provide for land tax and transfer duty treatment to be unaffected by participation in the Boost to Buy or Help to Buy programs. As a result, participants could access the land tax home exemption or transfer duty home concessions for homes under a Boost to Buy or Help to Buy arrangement, subject to meeting relevant conditions, like other home buyers. The proposal affects the imposition and calculation of land tax and transfer duty for participants in the Boost to Buy or Help to Buy programs. The proposal relates to taxation and is not subject to regulatory impact analysis under the Better Regulation Policy.</li> </ul> |
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**Impact assessment**

*All proposals:*

|  | First full year | First 10 years |
|--|-----------------|----------------|
| <b>Direct costs – Compliance costs</b> | Zero            | Zero           |
| <b>Direct costs – Government costs</b> | Zero            | Zero           |



**Under Treasurer**

Date: 10 April 2026



**Treasurer**

**Minister for Energy and Minister for Home Ownership**

Date: 10 April 2026