

### **Fraser Island, Dingoes**

**Mr ELMES** (Noosa—LNP) (11.57 am): One week ago I attended a series of meetings over two days with the member for Hervey Bay that were aimed at giving me a clear understanding of the plight of possibly the last pure strain of dingo in Australia and, importantly, the prevailing environmental conditions on Fraser Island. The Fraser Island I remembered from my last visit did not have hundreds of metres of fencing and electrified grids and gate systems that would be better suited to Stalag 13. I was also not prepared to see how the vegetation had been cleared by bulldozers for hundreds of metres around the various communities on the island and, in one case, not around or over but straight through an Aboriginal midden. I table some photographs as proof.

*Tabled paper:* Photographs in relation to dingo culling on Fraser Island.

Nothing prepared me for the degree of animosity which exists between locals, long time visitors to the island and park rangers over the way our native dog, the dingo, is treated. It is in my view the height of cruelty for rangers as a matter of policy to be able to use slingshots and clay pellets the size of marbles to shoot at dingoes. If that was done in suburbia, the person would be charged. It is estimated from various sources that the dingo population on the island is between 50 and 100 animals. The sustainability of the species on the island must be seriously in doubt.

This government has a responsibility to protect Australia's native dog, it has a responsibility to protect the World Heritage listed Fraser Island and it has a responsibility to act now, not at the end of the current review, to stop the practice of hazing and any further culling of dingoes on Fraser Island. The passion and commitment of locals for their island and the dingo is without question. During my two days I was fortunate to collect the views of many people I spoke to and I have almost an hour of comments and conversation recorded. They are available to the minister if she would like to hear them. The World Heritage listed Fraser Island today is a subject of state funded vandalism and it must stop.

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### **Palliative Care**

**Mr RYAN** (Morayfield—ALP) (11.59 am): Palliative care is a form of medical care that focuses on support for people facing serious and complex illnesses. Both hospice and non hospice based palliative care provides care and support to those with life limiting illnesses. Broadly, palliative care provides, among other things, relief from suffering, measures for dealing with physical and psychological distress, psychological and spiritual care, a support system to improve quality of life, and assistance for the individual's family and friends. Her Excellency Quentin Bryce, Governor-General of the Commonwealth of Australia and patron of Palliative Care Australia, describes palliative care as, '... an assurance to our society at the deepest level that we are honouring our value for the worth and dignity of every human being.'

I am pleased to say that the Queensland government, through a variety of programs, provides support to palliative care providers. One such provider is Karuna Hospice Services. Karuna provides free home hospice services for people with life limiting illnesses in the Brisbane and Caboolture regions. Its services include 24 hour on call nursing, counselling, spiritual care, family support, free loans of nursing equipment and a 12 month bereavement program. Also, Karuna operates a free Queensland wide information telephone service that provides information, referral and support services to Queenslanders.

Interestingly, the word Karuna means 'compassion' in ancient Sanskrit. In my view, there is no better description than compassion for the services provided by Karuna and other palliative care providers. The valuable work of Karuna and other palliative care providers is important and I trust those providers will continue to receive financial support from the state government.

## **REVENUE AND OTHER LEGISLATION AMENDMENT BILL**

### **First Reading**

**Hon. AP FRASER** (Mount Coot-tha—ALP) (Treasurer and Minister for Employment and Economic Development) (12.01 pm): I present a bill for an act to amend the Consumer Credit Code, the Duties Act 2001, the First Home Owner Grant Act 2000, the Housing (Freeholding of Land) Act 1957, the Land Tax Act 1915, the Pay-roll Tax Act 1971 and the Taxation Administration Act 2001 for particular purposes, and to make consequential and minor amendments of legislation as stated in schedules 1 and 2 for purposes related to those particular purposes. I present the explanatory notes, and I move—

That the bill be now read a first time.

Question put—That the bill be now read a first time.

Motion agreed to.

Bill read a first time.

*Tabled paper:* Revenue and Other Legislation Amendment Bill.

*Tabled paper:* Revenue and Other Legislation Amendment Bill, explanatory notes.

## Second Reading

**Hon. AP FRASER** (Mount Coot-tha—ALP) (Treasurer and Minister for Employment and Economic Development) (12.01 pm): I move—

That the bill be now read a second time.

The bill makes a number of important amendments to the state's revenue legislation. It is essential that administration of Queensland's revenue laws is as simple and efficient as possible. Key to this goal are a modern legislative framework and the utilisation of modern technologies such as e-business to reduce compliance and administration costs. Over recent years, the Office of State Revenue has been engaged in a major program focused on these two elements. Amendments in this bill represent the next important phase of this program. Chief among them are the extension of the standard provisions of the Taxation Administration Act 2001 to land tax administration and amendments to support the implementation of release 3 of the Office of State Revenue's revenue management system.

The Taxation Administration Act 2001 contains modern standard administrative provisions for revenue laws administered by the Office of State Revenue. It deals with such matters as assessment, collection and payment, refunds, objections and appeals, unpaid tax interest and penalty tax, confidentiality and enforcement. Before its enactment, each of the state's major revenue statutes contained their own provisions about these matters which were not always consistent. These increased compliance costs gave rise to different treatment of taxpayers depending on the legislation being applied and was generally inefficient.

The Taxation Administration Act 2001 has applied to duties since 2002, the community ambulance cover levy since 2003 and pay-roll tax since 2005. This bill completes the final phase of its implementation by the Land Tax Act 1915 becoming a revenue law under the Taxation Administration Act 2001. Replacement of the existing land tax administrative provisions will simplify administration and improve efficiency. It will also facilitate use of the e-business functionality provided by the revenue management system, known as RMS.

RMS is being developed by the Office of State Revenue to deliver a single integrated system to replace existing systems for major revenue streams. The system provides a secure e-business interface to allow on-line access to information, e-lodgment, self assessment, e-payment, enhanced revenue reporting and estimation and revenue base management capability.

Release 1 was launched on 4 July 2005 and covered pay-roll tax and generic functionality. Release 2 for duties was launched by March 2008. The Office of State Revenue's clients have enthusiastically adopted the e-business opportunities offered by RMS as they have become available, with the vast majority of pay-roll tax and insurance duty clients and transfer duty self assessors now transacting electronically. Release 3 is now scheduled to be implemented in July 2009 and will cover land tax and community ambulance cover, generic grants and subsidies administration capability and continuous improvement. The continuous improvement component is significant as it includes adoption of the latest 'off the shelf' tax and revenue management and grants management solutions. This has minimised development costs and will reduce ongoing maintenance and upgrade costs.

As with releases 1 and 2, legislative amendments are required to support the developments in release 3. Two of these amendments in particular will reduce compliance costs by removing existing obligations on employers liable for pay-roll tax. The first involves removing the obligation of employers to make a pay-roll tax payment for the last periodic return period in each financial year. Most employers are required to pay pay-roll tax monthly by the seventh day of the month after the month in which the taxable wages were paid. Removal of this payment obligation for the periodic return period ending 30 June will mean that employers will no longer need to make a separate payment for that period by 7 July. Instead, the pay-roll tax for that period will be payable through the annual return process. The date for lodgment of annual returns will remain 21 July which will mean that employers effectively will have an extra 14 days to pay their pay-roll tax liability for June. This will also streamline the current system which requires a payment by 7 July and then a possible further annual adjustment payment on lodgment of the annual return by 21 July.

The bill also removes the obligation of some employers to lodge a notification of their fixed periodic deduction with the Commissioner of State Revenue each year. Instead, the commissioner will rely on the annual return process to make any necessary adjustments to the deduction which may be claimed during the year. This measure will reduce red tape and compliance costs for the relevant employers.

RMS is also ushering in a new process for self assessment of duty by self assessors who are parties to transactions and by self assessors who are agents of parties to transactions. Agent self assessors are mainly solicitors. Self assessors currently lodge periodic returns of multiple transactions. Duty is payable on lodgment. For transfer duty, while there is a high take-up of electronic lodgment of returns, electronic payment of duty is only around one per cent of duty paid on return. Instead, agent self

assessors manually remit batches of cheques to the Office of State Revenue in payment of the duty on each transaction.

Under the changes in this bill, returns of multiple transactions will no longer be lodged. Instead, dutiable transactions will be lodged individually with the Office of State Revenue via a statement within 30 days of the transaction being entered into. Substantially the same information will be required to be provided in the statement as is now provided in the return. Payment of the duty will then be due within 14 days after lodgment. This change will also facilitate the national electronic conveyancing initiative being pursued by Commonwealth and state governments, the banking industry and the Law Council of Australia.

Separation of the payment obligation from lodgment will also allow time for the agent self assessor's client to pay the Office of State Revenue directly and utilise electronic payment facilities. No change is proposed to insurance duty returns.

As with the previous successful RMS releases, the Office of State Revenue is implementing a program to ensure that clients are informed of the changes and to assist a smooth transition to the new arrangements.

In developing amendments to apply the Taxation Administration Act 2001 to land tax, the provision of the Land Tax Act 1915 that prohibits a landlord from recovering land tax from the tenant was reviewed. Other Australian jurisdictions only restrict the passing on of land tax to tenants under residential leases and retail shop leases. Consistent with that position, this bill removes the restriction in the Land Tax Act 1915 for new leases. Existing leases have been negotiated on the basis of the current law. Passing on land tax will still be prohibited for residential and retail shop leases under restrictions in the Residential Tenancies Act 1994 and the Retail Shop Leases Act 1994.

The bill also makes a number of other administrative amendments to revenue legislation. The bill also includes amendments to the Consumer Credit Code which is an appendix to the Consumer Credit (Queensland) Act 1994. Queensland holds the template Credit Code on behalf of all other states and territories. The Credit Code is being amended to remove the sunset date of 30 June 2009 in relation to the mandatory comparison rate scheme.

Mandatory comparison rates combine the interest, fees and charges of a loan into a single percentage figure. The purpose of disclosing comparison rates is to help consumers to understand the true cost of a fixed-term loan and compare various loan products in order to select a product that best suits their budget and borrowing needs. Last year, COAG agreed that responsibility for the regulation of credit will be referred by the states and territories to the Commonwealth. The Commonwealth laws will commence on 1 November 2009 and will maintain comparison rates. If the comparison rate scheme is allowed to sunset on 30 June 2009, this will leave a gap of approximately four months where the scheme will cease to exist until the Commonwealth laws commence.

The amendment in this bill will ensure the requirement for lenders to provide mandatory comparison rates to consumers is retained until the Commonwealth laws commence. This will not have any new impact on industry as it maintains the status quo.

Finally, the bill includes amendments to the Housing (Freeholding of Land) Act 1957 to address potential issues associated with cancellation of state housing and workers' home perpetual town leases. These leases were originally issued in connection with housing loans to provide more affordable home ownership opportunities to Queenslanders. The act was amended in 2005 to provide lessees with the opportunity to freehold their leases on a concessional basis. The amendments have been highly beneficial with a number of lessees taking up the opportunity. The effect of the proposed changes to the Housing (Freeholding of Land) Act 1957 is to ensure that the process for conversion of a residential lease to a freehold grant does not allow the relevant land to become 'unallocated state land' at any stage. I commend the bill to the House.

Debate, on motion of Mr Seeney, adjourned.

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## ~~MINES AND ENERGY LEGISLATION AMENDMENT BILL~~

### ~~Second Reading~~

~~Resumed from 2 June (see p. 660), on motion of Mr Wilson~~

~~That the bill be now read a second time.~~

~~Mr HORAN (Toowoomba South LNP) (12.10 pm): The Mines and Energy Legislation Amendment Bill is an important bill, as outlined by our shadow minister in his speech last night, particularly with regard to the importance of the mining industry to the economy of Queensland and to jobs with the decentralised nature of our state, and it has always been so. For many decades mining has contributed greatly to Queensland. In fact, when Queensland was formed as a state 150 years ago it almost went broke. The discovery of gold at Gympie actually saved the state and enabled the state to~~