



Home Ownership and Other Legislation Amendment Bill 2026



Queensland

Home Ownership and Other Legislation Amendment Bill 2026

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2026

A Bill

for

An Act to amend the *Duties Act 2001*, the *First Home Owner Grant and Other Home Owner Grants Act 2000*, the *Land Tax Act 2010*, the *Payroll Tax Act 1971*, the *Taxation Administration Act 2001* and the legislation mentioned in schedule 1 for particular purposes

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Home Ownership and Other
Legislation Amendment Act 2026*. 4
5

Part 2 Amendment of Duties Act 2001 6

Clause 2 Act amended 7

This part amends the *Duties Act 2001*. 8

Note— 9

See also the amendments in schedule 1. 10

Clause 3 Insertion of new ss 33A and 33B 11

After section 33— 12

insert— 13

33A Boost to buy arrangement 14

(1) For assessing liability for transfer duty on a 15
dutiabale transaction that is the transfer, or an 16
agreement for the transfer, of land purchased 17
under a boost to buy arrangement, the State and 18
the Queensland Treasury Corporation are taken 19
not to have an interest in the land. 20

(2) Transfer duty is not imposed on a transfer of an 21
interest in land under a boost to buy arrangement 22
from the State or the Queensland Treasury 23
Corporation to an individual who is a party to the 24

	arrangement.	1
(3)	In this section—	2
	<i>boost to buy arrangement</i> means an arrangement	3
	between the Queensland Treasury Corporation,	4
	on behalf of the State, and an individual under	5
	which the individual participates in the boost to	6
	buy scheme.	7
	<i>boost to buy scheme</i> see the <i>Rural and Regional</i>	8
	<i>Adjustment Regulation 2011</i> , section 2A.	9
	33B Help to buy arrangement	10
(1)	For assessing liability for transfer duty on a	11
	dutiable transaction that is the transfer, or an	12
	agreement for the transfer, of land purchased	13
	under a help to buy arrangement, the	14
	Commonwealth and Housing Australia are taken	15
	not to have an interest in the land.	16
(2)	Transfer duty is not imposed on a transfer of an	17
	interest in land under a help to buy arrangement	18
	from the Commonwealth or Housing Australia to	19
	an individual who is a party to the arrangement.	20
(3)	In this section—	21
	<i>help to buy arrangement</i> see the <i>Help to Buy Act</i>	22
	<i>2024</i> (Cwlth), section 6.	23
	<i>Housing Australia</i> means Housing Australia	24
	continued in existence under the <i>Housing</i>	25
	<i>Australia Act 2018</i> (Cwlth), section 7.	26
Clause 4	Amendment of s 86 (What is a <i>home</i>, a <i>first home</i> and a <i>new home</i>)	27
(1)	Section 86—	28
	<i>insert—</i>	29
	(4A) However, if a person’s home has been previously	30
		31

[s 5]

	sold as a place of residence, the home may be a	1
	new home under subsection (4)(a) if it has only	2
	been previously sold as a place of residence under	3
	a builders' terms arrangement.	4
(2)	Section 86—	5
	<i>insert—</i>	6
(6)	In this section—	7
	<i>builders' terms arrangement</i> means an	8
	arrangement under which—	9
(a)	a licensed builder under the <i>Queensland</i>	10
	<i>Building and Construction Commission Act</i>	11
	<i>1991</i> enters into a contract with a developer	12
	of land to purchase land that is vacant; and	13
(b)	the builder is allowed, under the contract, to	14
	enter the land and build a residence on the	15
	land; and	16
(c)	both of the following happen before	17
	settlement of the contract—	18
(i)	the building is ready for occupation as	19
	a residence;	20
(ii)	a final inspection certificate under the	21
	<i>Building Act 1975</i> has been issued in	22
	relation to the building.	23
Clause 5	Amendment of s 86C (What is <i>vacant land</i> and <i>residential</i>	24
	<i>vacant land</i>)	25
(1)	Section 86C—	26
	<i>insert—</i>	27
(1A)	If, when the person acquired the land, there was a	28
	building or part of a building on the land,	29
	subsection (1)(b) is taken to be satisfied if each	30
	building or part of a building on the land is an	31
	eligible building.	32

-
- (2) Section 86C— 1
insert— 2
- (3) In this section— 3
- Building Code of Australia*** see the *Building Act 1975*, section 12. 4
5
- eligible building*** means a building or part of a building, other than a building or part of a building that— 6
7
8
- (a) is fixed to land; and 9
- (b) is either— 10
- (i) designed, or approved by a local government, for human habitation by a single family unit; or 11
12
13
- (ii) a class 1, 2, 3, 4, 5, 6, 7, 8 or 9 building or part of a building under the Building Code of Australia. 14
15
16

- Clause 6 Amendment of s 87 (What is a *residence*)** 17
- Section 87— 18
- insert*— 19
- (2) Subsection (3) applies if, under section 86C(1A), section 86C(1)(b) is taken to be satisfied for a person's land because each building or part of a building on the land when the person acquired the land is an eligible building within the meaning of section 86C(3). 20
21
22
23
24
25
- (3) Despite subsection (1), a building or part of a building on the land that is comprised, either wholly or partly, of a building or part of a building mentioned in subsection (2) is not a ***residence*** for the land. 26
27
28
29
30

[s 7]

Clause 7	Amendment of s 125 (Exemption—particular vestings of dutiable property)	1 2
	Section 125(a), from ‘on’—	3
	<i>omit, insert—</i>	4
	in a trustee for the sale or physical division of the property under the <i>Property Law Act 2023</i> , part 5;	5
	or	6 7
Clause 8	Amendment of s 245N (Reassessment—noncompliance with requirements for AFAD concession under s 245G)	8 9
	Section 245N(2)(b)(i), ‘financial year’—	10
	<i>omit, insert—</i>	11
	acquisition year	12
Clause 9	Amendment of s 390 (Exemption—particular persons and entities)	13 14
	Section 390(1)(j)—	15
	<i>omit, insert—</i>	16
	(j) a member, or former member, of the defence force who is entitled to pay a concessional registration fee for the vehicle under the <i>Transport Operations (Road Use Management—Vehicle Registration) Regulation 2021</i> , section 236;	17 18 19 20 21 22
Clause 10	Amendment of s 431A (Exemption—Queensland Treasury Corporation and its affiliates)	23 24
	Section 431A(4), definition <i>Queensland Treasury Corporation—</i>	25 26
	<i>omit.</i>	27

Clause 11	Insertion of new ch 17, pt 32	1
	Chapter 17—	2
	<i>insert—</i>	3
	Part 32	4
	Transitional provisions	5
	for Home Ownership	6
	and Other Legislation	7
	Amendment Act 2026	7
	689 Definition for part	8
	In this part—	9
	<i>new</i> , in relation to a provision of this Act, means	10
	the provision as in force from the commencement.	11
	690 Retrospective effect of s 33A	12
	(1) Section 33A is taken to have had effect from 15	13
	December 2025.	14
	(2) For subsection (1), schedule 6, definition	15
	<i>Queensland Treasury Corporation</i> , as inserted by	16
	the <i>Home Ownership and Other Legislation</i>	17
	<i>Amendment Act 2026</i> , section 12(1), is taken to	18
	have had effect from 15 December 2025.	19
	691 Retrospective effect of s 33B	20
	Section 33B is taken to have had effect from 5	21
	December 2025.	22
	692 Application of new s 86 in relation to particular	23
	homes	24
	New section 86(4A) and (6) applies, and is taken	25
	to have applied, in relation to a dutiable	26
	transaction for which liability for transfer duty	27
	arose on or after 1 May 2025.	28

[s 12]

693 Application of new ss 86C and 87

- 1
- (1) New sections 86C and 87 apply in relation to a dutiable transaction only if liability for transfer duty on the transaction arises on or after the commencement. 2
3
4
5
- (2) However, former sections 86C and 87 apply in relation to a dutiable transaction that is the transfer, or agreement for the transfer, of land made on or after the commencement if— 6
7
8
9
- (a) the transfer or agreement replaces a transfer, or an agreement for transfer, that included the land and was made before the commencement; or 10
11
12
13
- (b) 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 the commencement and exercised on or after the commencement; or 14
15
16
17
18
- (c) another arrangement was made before the commencement the sole or main purpose of which was to defer the making of the transfer or agreement until on or after the commencement so new sections 86C and 87 would apply in relation to the dutiable transaction. 19
20
21
22
23
24
25
- (3) In this section— 26
- former sections 86C and 87* means sections 86C and 87 as in force from time to time before the commencement. 27
28
29

Clause 12 Amendment of sch 6 (Dictionary)

- 30
- (1) Schedule 6— 31
- insert—* 32
- Queensland Treasury Corporation* means the 33

[s 14]

Clause 14	Amendment of s 6 (Meaning of <i>home</i> and <i>new home</i>)	1
(1)	Section 6—	2
	<i>insert—</i>	3
(2A)	However, a home that has been previously sold as a place of residence may be a new home under subsection (2)(a) if it has only been previously sold as a place of residence under a builders’ terms arrangement.	4 5 6 7 8
(2)	Section 6—	9
	<i>insert—</i>	10
(4)	In this section—	11
	<i>builders’ terms arrangement</i> means an arrangement under which—	12 13
(a)	a licensed builder under the <i>Queensland Building and Construction Commission Act 1991</i> enters into a contract with a developer of land to purchase vacant land; and	14 15 16 17
(b)	the builder is allowed, under the contract, to enter the land and build a home on the land; and	18 19 20
(c)	both of the following happen before settlement of the contract—	21 22
(i)	the building is ready for occupation as a home;	23 24
(ii)	a final inspection certificate under the <i>Building Act 1975</i> has been issued in relation to the building.	25 26 27
(3)	Section 6(2A) to (4)—	28
	<i>renumber</i> as section 6(3) to (5).	29
Clause 15	Amendment of s 8 (Meaning of <i>relevant interest</i>)	30
(1)	Section 8(2)—	31

-
- insert—* 1
- (c) an interest is not a relevant interest if it is 2
held by the State or the Queensland 3
Treasury Corporation in land purchased, or 4
to be purchased, under a boost to buy 5
arrangement; and 6
- (d) an interest is not a relevant interest if it is 7
held by the Commonwealth or Housing 8
Australia in land purchased, or to be 9
purchased, under a help to buy arrangement. 10
- (2) Section 8— 11
- insert—* 12
- (5) In this section— 13
- boost to buy arrangement*** means an arrangement 14
between the Queensland Treasury Corporation, 15
on behalf of the State, and an individual under 16
which the individual participates in the boost to 17
buy scheme. 18
- boost to buy scheme*** see the *Rural and Regional* 19
Adjustment Regulation 2011, section 2A. 20
- help to buy arrangement*** see the *Help to Buy Act* 21
2024 (Cwlth), section 6. 22
- Housing Australia*** means Housing Australia 23
continued in existence under the *Housing* 24
Australia Act 2018 (Cwlth), section 7. 25
- Queensland Treasury Corporation*** means the 26
corporation sole mentioned in the *Queensland* 27
Treasury Corporation Act 1988, section 5(2) as 28
preserved and continued in existence under the 29
name and style ‘Queensland Treasury 30
Corporation’. 31

[s 16]

Clause 16	Amendment of s 15 (Criterion 5—Residence requirements)	1
		2
	Section 15—	3
	<i>insert—</i>	4
	(6) For subsections (2) and (4), a reason may be a good reason only if it is outside the control of the applicant and prevents the applicant from complying with the residence requirement to which the provision relates.	5
		6
		7
		8
		9
Clause 17	Insertion of new pt 15	10
	After part 14—	11
	<i>insert—</i>	12
	Part 15	Transitional provisions
		for Home Ownership
		and Other Legislation
		Amendment Act 2026
		13
		14
		15
		16
	88 Definition for part	17
	In this part—	18
	<i>new</i> , in relation to a provision of this Act, means the provision as in force from the commencement.	19
		20
	89 Application of new s 6 to eligible transactions with commencement date on or after 1 December 2020	21
		22
		23
	New section 6 applies, and is taken to have applied, in relation to an eligible transaction that has a commencement date on or after 1 December 2020.	24
		25
		26
		27

90 Retrospective effect of new s 8 1

(1) New section 8(2)(c), and each term used in that 2
provision that is defined in new section 8(5), is 3
taken to have had effect from 15 December 2025. 4

(2) New section 8(2)(d), and each term used in that 5
provision that is defined in new section 8(5), is 6
taken to have had effect from 5 December 2025. 7

Part 4 **Amendment of Land Tax Act** 8
2010 9

Clause 18 Act amended 10

This part amends the *Land Tax Act 2010*. 11

Note— 12

See also the amendment in schedule 1. 13

Clause 19 Insertion of new s 13A 14

After section 13— 15

insert— 16

**13A Boost to buy arrangements and help to buy 17
arrangements** 18

(1) For this Act, the State and the Queensland 19
Treasury Corporation are taken not to be the 20
owner of land purchased under a boost to buy 21
arrangement. 22

(2) Also, for this Act, the Commonwealth and 23
Housing Australia are taken not to be the owner of 24
land purchased under a help to buy arrangement. 25

(3) In this section— 26

boost to buy arrangement means an arrangement 27
between the Queensland Treasury Corporation, 28
on behalf of the State, and an individual under 29

[s 20]

	which the individual participates in the boost to buy scheme.	1 2	
	<i>boost to buy scheme</i> see the <i>Rural and Regional Adjustment Regulation 2011</i> , section 2A.	3 4	
	<i>help to buy arrangement</i> see the <i>Help to Buy Act 2024</i> (Cwlth), section 6.	5 6	
	<i>Housing Australia</i> means Housing Australia continued in existence under the <i>Housing Australia Act 2018</i> (Cwlth), section 7.	7 8 9	
	<i>Queensland Treasury Corporation</i> means the corporation sole mentioned in the <i>Queensland Treasury Corporation Act 1988</i> , section 5(2) as preserved and continued in existence under the name and style ‘Queensland Treasury Corporation’.	10 11 12 13 14 15	
Clause 20	Insertion of new pt 10, div 11	16	
	Part 10—	17	
	<i>insert</i> —	18	
	Division 11	Transitional provision for Home Ownership and Other Legislation Amendment Act 2026	19 20 21 22
	106 Retrospective effect of s 13A	23	
	(1) Section 13A(1), and each term used in that provision that is defined in section 13A(3), is taken to have had effect from 15 December 2025.	24 25 26	
	(2) Section 13A(2), and each term used in that provision that is defined in section 13A(3), is taken to have had effect from 5 December 2025.	27 28 29	

Part 5	Amendment of Payroll Tax Act 1971	1
		2
Clause 21	Act amended	3
	This part amends the <i>Payroll Tax Act 1971</i> .	4
	<i>Note—</i>	5
	See also the amendments in schedule 1.	6
Clause 22	Amendment of s 74 (Exclusion of persons from groups)	7
	(1) Section 74(1), after ‘a person’—	8
	<i>insert—</i>	9
	, or 2 or more persons (a <i>set of persons</i>),	10
	(2) Section 74(2), from ‘is satisfied’—	11
	<i>omit, insert—</i>	12
	is satisfied—	13
	(a) for excluding a person—a business carried on by the person is carried on independently of, and is not connected with the carrying on of, a business carried on by any other member of the group; or	14 15 16 17 18
	(b) for excluding a set of persons—a business carried on by any person in the set of persons is carried on independently of, and is not connected with the carrying on of, a business carried on by any other member of the group who is not a member of the set of persons.	19 20 21 22 23 24 25
	(3) Section 74(3)(a), from ‘by the person’—	26
	<i>omit, insert—</i>	27
	by—	28

[s 23]

- (i) for excluding a person—the person and other members of the group; or 1
2
 - (ii) for excluding a set of persons—the set of persons and any other member of the group who is not a member of the set of persons; and 3
4
5
6
- (4) Section 74(4), from ‘order if’— 7
omit, insert— 8
order if— 9
 - (a) for excluding a person—the person and another body corporate that is a member of the group are related bodies corporate; or 10
11
12
 - (b) for excluding a set of persons—any person in the set of persons and any other member of the group who is not a member of the set of persons are related bodies corporate. 13
14
15
16
- (5) Section 74(5), after ‘the person’— 17
insert— 18
or set of persons 19

Clause 23 **Insertion of new pt 17** 20
After part 16— 21
insert— 22

Part 17 **Transitional provision** 23
for Home Ownership 24
and Other Legislation 25
Amendment Act 2026 26

152 Retrospective effect of s 74 27

- (1) New section 74 and each consequentially amended provision is taken to have had effect 28
29

from 31 October 2018. 1

(2) In this section— 2

consequentially amended provision means new 3
sections 70, 71, 72, 73, 80 and 80A. 4

new, in relation to a provision of this Act, means 5
the provision as in force from the commencement. 6

Part 6 Amendment of Taxation Administration Act 2001 7 8

Clause 24 Act amended 9

This part amends the *Taxation Administration Act 2001*. 10

Note— 11

See also the amendments in schedule 1. 12

Clause 25 Amendment of s 69 (Right of appeal or review) 13

(1) Section 69— 14

insert— 15

(2A) However— 16

(a) if, under subsection (2)(a), the taxpayer 17
appeals to the Supreme Court against the 18
commissioner's decision on an objection 19
about a related tax matter for primary tax, 20
the taxpayer— 21

(i) can not apply to QCAT for a review in 22
relation to another related tax matter 23
for the primary tax; and 24

(ii) may, in relation to any related tax 25
matter for the primary tax, only appeal 26
to the Supreme Court; and 27

[s 26]

	(b) if, under subsection (2)(b), the taxpayer applies to QCAT for a review of the commissioner's decision on an objection about a related tax matter for primary tax, the taxpayer—	1 2 3 4 5
	(i) can not appeal to the Supreme Court in relation to another related tax matter for the primary tax; and	6 7 8
	(ii) may, in relation to any related tax matter for the primary tax, only apply to QCAT for a review.	9 10 11
	(2B) For subsection (3), each of the following is a <i>related tax matter</i> for a taxpayer in relation to primary tax—	12 13 14
	(a) the taxpayer's liability for the primary tax;	15
	(b) the taxpayer's liability for 1 or more taxes relating to the primary tax mentioned in paragraph (a).	16 17 18
	(2) Section 69(2A) to (5)— <i>renumber</i> as section 69(3) to (7).	19 20
Clause 26	Amendment of s 148 (Ways document given by commissioner)	21 22
	(1) Section 148(1)(b) and (c)— <i>omit.</i>	23 24
	(2) Section 148(1)(d) to (f)— <i>renumber</i> as section 148(1)(b) to (d).	25 26
Clause 27	Amendment of s 149 (When document given by commissioner)	27 28
	(1) Section 149(1)(b)— <i>omit.</i>	29 30

[s 28]

- (2) Section 149(1)(c) and (d)— 1
renumber as section 149(1)(b) and (c). 2

Part 7 **Other amendments** 3

- Clause 28** **Legislation amended** 4
Schedule 1 amends the legislation it mentions. 5

Schedule 1	Other amendments	1
	section 28	2
Duties Act 2001		3
1	Sections 71(3)(d) and 73(4)(d), ‘section 54(4)’—	4
	<i>omit, insert—</i>	5
	section 54(5)	6
2	Sections 640(6) and 643(6)—	7
	<i>insert—</i>	8
	<i>Note—</i>	9
	Section 54(2A) was renumbered as section 54(3) by the	10
	<i>Royalty Legislation Amendment Act 2020.</i>	11
3	Schedule 6, definition <i>assessed interest</i>, ‘section 54(3)’—	12
	<i>omit, insert—</i>	13
	section 54(4)	14
Land Tax Act 2010		15
1	Sections 74(3) and 75(4)(c), ‘section 54(2) and (2A)(a)’—	16
	<i>omit, insert—</i>	17
	section 54(2) and (3)(b)(i)	18

Payroll Tax Act 1971		1
1	Sections 70, note, 71(1), note, 72(1), note and 73, note 1, 'persons from'—	2 3
	<i>omit, insert—</i>	4
	a person or set of persons from	5
2	Sections 80(1)(a)(i) and 80A(1)(a)(i), 'person from'—	6
	<i>omit, insert—</i>	7
	person or set of persons from	8
3	Sections 80(1)(b)(i) and 80A(1)(b)(i), 'the person's'—	9
	<i>omit, insert—</i>	10
	a person's	11
4	Schedule, definition <i>assessed interest</i>, 'section 54(3)'—	12
	<i>omit, insert—</i>	13
	section 54(4)	14
Taxation Administration Act 2001		15
1	Section 56(2), 'section 54(4)'—	16
	<i>omit, insert—</i>	17
	section 54(5)	18
2	Schedule 2, definition <i>assessed interest</i>, 'section 54(3)'—	19
	<i>omit, insert—</i>	20
	section 54(4)	21

3	Schedule 2, definition <i>repealed Land Tax Act</i>—	1
	<i>omit.</i>	2

	Taxation Administration Regulation 2022	3
--	--	---

1	Section 13, ‘section 148(1)(e)’—	4
	<i>omit, insert—</i>	5
	section 148(1)(c)	6

2	Section 14(1), ‘section 149(1)(d)’—	7
	<i>omit, insert—</i>	8
	section 149(1)(c)	9

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