

Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Bill 2026

Statement of Compatibility

Prepared in accordance with Part 3 of the *Human Rights Act 2019*

In accordance with section 38 of the *Human Rights Act 2019* (Human Rights Act), I, David Janetzki, Treasurer, Minister for Energy and Minister for Home Ownership make this statement of compatibility with respect to the Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Bill 2026 (the Bill).

In my opinion, the Bill is compatible with the human rights protected by the Human Rights Act. I base my opinion on the reasons outlined in this statement.

Overview of the Bill

The Bill will amend the following legislation administered by the Commissioner of State Revenue (Commissioner):

- the *Duties Act 2001* (Duties Act) to target eligibility for the transfer duty home concessions to Australian citizens, permanent residents and specified foreign retirees, from 1 August 2026 (transfer duty measure);
- the *First Home Owner Grant and Other Home Owner Grants Act 2000* to continue the increased amount of the First Home Owner Grant (FHOG) from \$15,000 to \$30,000, from 1 July 2026; and
- the *Payroll Tax Act 1971* to extend the 50 per cent payroll tax rebate for wages paid or payable to apprentices and trainees for a further year, until 30 June 2027.

The Bill amends chapter 2 of the *Transport Operations (Passenger Transport) Act 1994* to place obligations on the chief executive of the Department of Transport and Main Roads (TMR) to use their powers to ensure the fare for ‘permanent 50 cent fare services’ are no more than 50 cents.

Human Rights Issues

Human rights relevant to the Bill (Part 2, Division 2 and 3 *Human Rights Act 2019*)

In my opinion, the human rights that are relevant to the Bill are recognition and equality before the law (section 15 of the Human Rights Act) and property rights (section 24 of the Human Rights Act) in respect of the transfer duty measure.

For the reasons outlined below, I am of the view that the Bill is compatible with these human rights.

The other amendments contained in the Bill have no adverse impacts on the human rights protected by the Human Rights Act.

If human rights may be subject to limitation if the Bill is enacted – consideration of whether the limitations are reasonable and demonstrably justifiable (section 13 *Human Rights Act 2019*)

Transfer duty measure

Under the Duties Act, concessional rates of transfer duty apply where a purchaser is eligible for a home concession, first home concession (including for new and existing homes) or first home vacant land concession (collectively, the home concessions).

The Bill amends the Duties Act to target eligibility for the transfer duty home concessions to Australian citizens, permanent residents and specified foreign retirees. The changes will apply to eligible dutiable transactions entered into from 1 August 2026 (inclusive). As a result of the measure, where a temporary resident purchases a home, first home or vacant land on which to build their first home from 1 August 2026, standard rates of transfer duty will apply in respect of their interest in the property.

The transfer duty measure may limit the human rights of recognition and equality before the law (section 15 of the Human Rights Act) and property rights (section 24 of the Human Rights Act).

(a) the nature of the right

The *right to recognition and equality before the law* under section 15 of the Human Rights Act protects the right every person has to recognition as a person before the law, the right to enjoy their human rights without discrimination, equal protection before the law, and equal and effective protection against discrimination.

The transfer duty measure may limit this right as it will require conditions based on citizenship or residency to be met to access the home concessions.

The *right to property* under section 24 of the Human Rights Act protects the right of all persons to own property (alone or with others) and provides that people have a right to not be arbitrarily deprived of their property. The ability to own and protect property historically underpins many of the structures essential to maintaining a free and democratic society based on human dignity, equality and freedom.

The right includes the protection from the arbitrary deprivation of property. ‘Arbitrary’ in the human rights context refers to conduct that is capricious, unpredictable or unjust, and also refers to interferences which are unreasonable in the sense of not being proportionate to a legitimate aim that is sought. The term ‘deprived’ is not defined by the Human Rights Act, however deprivation in this sense is considered to include the substantial restriction on a person’s use or enjoyment of their property, to the extent that it substantially deprives a property owner of the ability to use their property or part of that property (including enjoying exclusive possession of it, disposing of it, transferring it or deriving profits from it).

The transfer duty measure will limit a person’s property rights to the extent a temporary resident who purchases a home, first home or vacant land on to build their first home would be required to pay transfer duty in respect of their interest in the property at the standard rates, rather than at concessional duty rates.

(b) the nature of the purpose of the limitation to be imposed by the Bill if enacted, including whether it is consistent with a free and democratic society based on human dignity, equality and freedom

Queensland offers generous transfer duty concessions for purchasers buying a home to live in or vacant land on which to build their first home to live in. The intent of this relief is to support home ownership. Conditions are imposed on eligibility to ensure that this generous relief is only available in the particular circumstances for which it was intended.

The purpose of the transfer duty measure is to ensure that eligibility for the home concessions is appropriately targeted.

This purpose is consistent with a free and democratic society based on human dignity, equality and freedom because it maintains the integrity of the home concession framework and supports the maintenance of the public revenue.

(c) the relationship between the limitation to be imposed by the Bill if enacted, and its purpose, including whether the limitation helps to achieve the purpose

Where a person is not an Australian citizen, permanent resident or specified foreign retiree, they will not qualify for the home concessions. This will necessarily affect the right to recognition and equality before the law, as it imposes a condition based on citizenship or residency to qualify for the home concessions, as well as the right to property because a purchaser in these circumstances will pay transfer duty at the standard rates instead. While this will result in particular purchasers paying an additional amount of transfer duty, this is consistent with the overall policy objective of the measure.

The transfer duty measure is necessary to ensure that the benefit of the home concessions is only available as intended and to facilitate the continued and effective management of public revenue.

(d) whether there are any less restrictive (on human rights) and reasonably available ways to achieve the purpose of the Bill

There are no less restrictive and reasonably available ways to achieve the purpose of the transfer duty measure.

In relation to the impact of the transfer duty measure on the right to recognition and equality before the law, it is important to note that the *Anti-Discrimination Act 1991* contains an express exemption for citizenship or visa requirements imposed under State government policy. The exemption applies to ‘prescribed eligibility provisions’, which are provisions that require a person to have particular citizenship or visa status to be eligible for financial or other assistance, services or support as well as provisions under which persons who have a particular citizenship or visa status are treated more favourably than other persons in relation to their eligibility for financial or other assistance, support or services. The effect of the exemption is that the *Anti-Discrimination Act 1991* does not apply to such provisions.

Further, other existing government policy contains similar eligibility requirements based on citizenship and residency as proposed by the transfer duty measure to access government financial relief (for example, the First Home Owner Grant).

The impact of the transfer duty measure on the right to property is on account of the requirement to pay transfer duty at the standard rates to the extent of their interest in the property, where the purchaser is not an Australian citizen, permanent resident or specified foreign retiree. However, the measure does not impose a different rate of transfer duty in these circumstances, rather it will require these purchasers to pay transfer duty at the standard rates under the Duties Act, consistent with other purchasers who are not eligible for the home concessions. Further, the transfer duty measure does not limit their right to own the relevant property or arbitrarily deprive them of this property, it simply removes the concessional duty treatment currently available.

It is relevant that all other jurisdictions (other than the ACT) impose some form of citizenship or residency requirement on their home concessions. In this sense, the transfer duty measure is considered to be proportionate and, as it will support the maintenance of the public revenue, for the purpose of achieving a legitimate aim.

In this respect, while temporary residents may have an increased duty liability as a result of the transfer duty measure by removing the concessional duty treatment currently available, it does not give rise to an arbitrary deprivation of a person's property and there is a public interest in ensuring the home concessions are only available in the intended circumstances.

(e) the balance between the importance of the purpose of the Bill, which, if enacted, would impose a limitation on human rights and the importance of preserving the human rights, taking into account the nature and extent of the limitation

In my opinion, the potential impact of the transfer duty measure on an individual's right to recognition and equality before the law and an individual's property rights is outweighed by the benefits to the State and citizens in ensuring that the benefit of the home concessions is sufficiently targeted and only available in the circumstances intended, for the maintenance of public revenue.

In reaching this view, it is significant that entering into a relevant transaction is a voluntary decision. Further, the conditions for the home concessions are accessible and sufficiently clear to enable purchasers to determine how they apply in their particular circumstances in advance and decide whether to undertake a transaction. There are also legislative avenues available to challenge a duty assessment. Therefore, purchasers are able to make an informed decision and, if they consider the impact on their human rights is too great, can choose not to undertake the transaction so that they are not affected by this measure.

(f) any other relevant factors

Nil.

Conclusion

In my opinion, the Bill is compatible with human rights under the Human Rights Act because it limits a human right only to the extent that is reasonable and demonstrably justifiable in a free and democratic society based on human dignity, equality and freedom.

THE HONOURABLE DAVID JANETZKI MP
TREASURER
MINISTER FOR ENERGY AND MINISTER FOR HOME OWNERSHIP

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