




Speech By
Julieanne Gilbert

MEMBER FOR MACKAY

Record of Proceedings, 2 June 2015

**PAYROLL TAX REBATE, REVENUE AND OTHER LEGISLATION AMENDMENT
BILL**

 **Mrs GILBERT** (Mackay—ALP) (8.00 pm): I rise to speak in favour of the Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015. I thank the committee for its fine work. The Palaszczuk Labor government went to the January state election committing to give payroll tax rebates for apprentices and trainees. This bill will see that commitment realised. This bill will also ensure that the plumbing industry is operating with high standards. This bill will amend Queensland's revenue legislation and other acts administered through the Treasury department to ensure their currency and proper operation.

During the LNP government's term in office the economy suffered, with the massive slashing of Public Service jobs. The Palaszczuk Labor government is about employing people and getting the economy moving in all parts of Queensland. Businesses need incentives to take on more trainees and apprentices. A well-trained workforce is the key to our economic future. We need highly skilled workers.

In my electorate of Mackay it is more important than ever for engineering businesses to be able to diversify to keep up with the ever-changing needs of the coal and sugar industries. Businesses need the support and incentives this bill delivers to be able to engage in training to upskill and develop a sophisticated workforce.

Now is the time to engage in training. It is too late to start developing a well-trained workforce when demand is high. We cannot rely on accessing overseas workers. Previous state and federal Labor governments have shown their support for training in the Mackay region with the funding of the Mackay Trade Training Centre and with the expansion of Central Queensland University's engineering centre.

With the passing of this bill, business will now have confidence to employ apprentices and trainees, with funded rebates for three years. I am pleased to support the previous redundant provisions in the Payroll Act 1971 exempting the wages of trainees being removed in this bill. There are new definitions inserted for certificate II traineeship and certificate III traineeship to reflect the current framework under which these qualifications are accredited. Businesses will be able to plan their workforce, with rebates for the wages paid for the financial years 2015-16, 2016-17 and 2017-18. The rebate will be at 25 per cent of the amount calculated by applying the tax rate to the exempt apprentices' wages.

I have come across many young people who have set out to gain apprenticeships this year but, because of the lack of support in previous years from the previous LNP government, businesses did not have the support to put them on. Young people deserve a start in the workforce. Older workers deserve an opportunity to retrain and upskill as industries diversify or, in fact, some disappear. The Palaszczuk Labor government is about giving opportunities to grow business and to grow the workforce.

The bill will also ensure the high standards of the plumbing industry are maintained by requiring a licensed plumber to install water meters. It is very important to maintain a high-quality water supply. When Queenslanders travel to countries where drinking out of a tap will make them ill they realise the need to protect our water supply. The bill allows for a two-year transition period to allow persons currently authorised by a water service provider to continue to install water meters. This will give the industry time to adjust to the new regulations.

Through amendment of the Criminal Law (Criminal Organisations Disruption) and Other Amendment Legislation Act 2013 this bill will give certainty to the electrical industry by delaying for a further 12 months not-yet-commenced amendments aimed at preventing motorcycle gang members from working in licensed occupations covered by the Electrical Safety Act 2002, the Queensland Building and Construction Commission Act 1991—formerly the Queensland Building Services Authority Act—and the Work Health and Safety Act 2011. Time is needed for these laws to be fully reviewed so the correct recommendations are implemented. During the review time, the workers who may be affected will be able to continue to earn a living and there will not be any confusion or delay with the issuing of licence renewals.

The new provisions will allow taxpayers to be paid interest on refunds that result from a reassessment giving effect to the commissioner's decision on an objection. This will compensate taxpayers, if their claim is successful, for the loss of the use of their funds while their objection is determined. The Palaszczuk Labor government is about fairness. This change will bring Queensland into line with other states and territories.

The bill will also reflect the modern world of business by introducing electronic conveyancing for land through the Electronic Conveyancing National Law (Queensland) Act 2013. Many people are time poor, and attending physical meetings for settlement at times adds another layer of complexity and time to a transaction. The provisions will streamline land conveyancing and recognise that the business world operates in an electronic sphere.

The bill also adopts the national framework provisions, bringing Queensland in line with the Electronic Conveyancing (Adoption of National Law) Act. The legislation will see web based hubs, called electronic lodgement networks, operated by ELN operators approved by the Registrar of Titles. Forms will be developed in the work space for transactions in the settlement process. The changes to the act with ELN will have unsigned transfers. This was previously not permissible. There will also be differences to the payment of duties. Changes to the act will ensure that revenue will not be lost. Under the use of the ELN, the payment of duties on the transfer of land can be made out of the settlement funds. Under the previous act, payment of duties was made at the signing of the transfer.

Under the current Duties Act 2001, certain exemptions for concessions may apply—for example, on a home attracting transfer duty home concession when a resident is transferred and the transferee occupies the residence as their principal place of residence. The new ELN process is untested, creating a need to protect and minimise the risk to revenue. ELN will only be permissible for cottage conveyance type transactions. Only the transfer duty home concession can be applied for, with all duty requirements met.

We all care about the environment and want to protect it. We also recognise the need for a business to be able to continue to operate when harm to the environment is not being caused. The current environment protection provisions do not match this fact. The amendments to the Environmental Protection Act 1994 allow for the cancellation of transitional environment programs and temporary emissions licences. This is currently not possible even when conditions under these two provisions are no longer relevant to the operation of the business and its impact on the environment. This amendment allows for strict regulations for limited cancellations. This brings a common-sense approach to the protection of both the operation of the business and the environment. I support this bill and commend the committee for its work.