




Speech By  
**Ray Stevens**

**MEMBER FOR MERMAID BEACH**

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**REVENUE AND OTHER LEGISLATION AMENDMENT BILL; APPROPRIATION  
(PARLIAMENT) BILL (NO. 2); AND APPROPRIATION BILL (NO. 2)**

 **Mr STEVENS** (Mermaid Beach—LNP) (12.46 pm): As a member of the Economics and Governance Committee I am absolutely ashamed and disgusted at the way these two bills have been treated by this Palaszczuk Labor government, which is absolutely intent on hiding and covering up every issue it possibly can. In fact, they would be happy if this parliament did not sit at all. Just to advise our good friends in the Labor Party, the idea of the Westminster system is to question the government, talk about their legislation and put matters before this House that are relevant to the communities we all represent.

My constituents of Mermaid Beach have an interest in these two separate bills that I was going to prosecute here on their behalf. Under the old regime that was in place prior to this Palaszczuk Labor government shutting down the business of parliament, committee members had 20 minutes to speak on these matters. Now, two bills have been cognated here today—in effect three cognated to two—and I have basically five minutes to speak on both, so I have to cherry-pick my speeches to address the issues—

**Honourable members** interjected.

**Madam DEPUTY SPEAKER** (Ms Pugh): Order, members!

**Mr STEVENS:** Thank you, Madam Deputy Speaker, for your protection. I have only a very short time to address very important issues.

The Economics and Governance Committee does a lot of good, hard work in considering whether these bills are appropriate. Members of that committee spend many hours travelling all over the state, spending taxpayers' funds on behalf of Queenslanders so that they might be well informed, and we are shut down in that we are able to deliver, at best, speeches of five minutes duration. It is absolutely disgusting. It is the hallmark of this government to shut down the activity of the parliament, covering up all matters and preventing the questioning of the government. It goes totally against the outcome they promised when they came to government of being open and transparent.

Unfortunately, we have a government that wants to hide even simple bills such as the ROLA Bill and the two appropriation bills we have before us in the House today. They will not allow those bills to be debated in a full and deliberate manner, denying us the opportunity to speak to all of the issues we find relevant. I have to cherry-pick these issues as the time is ticking away, and that is very disappointing.

I rise to speak to the Revenue and Other Legislation Amendment Bill. The committee spent quite a large amount of time on this because it is such a large, omnibus bill covering quite a few areas in itself. There were matters, which I shall raise shortly, that were of interest to the community and particularly the Mermaid Beach electorate.

May I first say in terms of electronic conveyancing for land transactions that we support the movement in these bills as being a wise and appropriate transition into e-conveyancing in Queensland. This is a national service that allows for the digital preparation, signing, settling and lodging of property

conveyancing documents. It is obvious that this area of the proposed legislation is a positive step forward for our state. It is an example—along with my debut on Facebook this year—of our willingness to transition into the digital age and progress into a more efficient, paperless environment.

As the Property Council of Australia stated in its submission, this amendment bill updates various acts and brings them into line with technological advances. The benefits of e-conveyancing are felt by those transacting property and more widely in the economy. The Property Council drew attention to the significant reduction of time taken to complete transactions and the lower risk of human error et cetera. I cannot list all of the advantages because I do not have the time.

The committee also heard from Property Exchange Australia, or PEXA, which is the only online property lodgement and settlements network operating in Australia. I raised matters in relation to security and PEXA being the only online transactor with the committee. PEXA highlighted that Queensland should join other states in that non-monetary transactions should be able to be electronically transferred. Treasury indicated that it does not consider this appropriate given unquantifiable risks to revenue. Treasury did, however, comment that this bill will not affect or prevent the settlement of non-monetary transactions through e-conveyancing.

In our conference with PEXA at the public hearing on 17 September, I raised concerns about the way the network handles and addresses data security and privacy, specifically in terms of who monitors security. PEXA advised that its operating requirements are set at a federal level and regulated by the registrar in each state. Regulations and protections exist in the form of the maintenance of an information security management system, yearly independent audits, contractual obligations and third-party attack testing. I note that state registrars approve the independent auditor who is engaged by PEXA. I am satisfied with these measures to protect data security and I approve of all of those measures.

In relation to charitable institution registration administration, I note that the Treasurer has brought in some amendments that we highlighted were appropriate during the committee's deliberations on the matter. I still hold some reservations about this bill's effect on revenue legislation in the area of charitable institution registration administration. Currently, a charitable entity may be registered for duty, land tax or payroll tax exemptions if the practical effect of its constitution satisfies requirements set out in the Taxation Administration Act. Under the proposed change, which presents as a simple administrative tidy-up, there must be an express provision in the constitution of a charity under the requirements of the act. Where charities do not have these provisions they will be required to update their constitution, otherwise I am sure they will not be eligible for relief from that particular tax.

Although Treasury advised that this change aims for certainty and clarity, they advised in the public briefing of 3 September that they will write personally to the 80 or so charities they deemed would be affected by this change. The Law Society and other submitters claim that there might be 3,000 or more trusts operating under the same designation for taxation purposes, and getting the message to them may take longer than 12 months. I have not completely read the change, but I understand that it is over two years—I am sure the Treasurer will elaborate further on that—which obviously gives other charitable organisations more time to get their constitutions in order to comply with the act.

As Treasury indicated, they only have a register of charities who have applied for registration to access state revenue exemptions. It is concerning that the broader communication mentioned in the briefing may be inadequate to inform all charities of the amendments and requirements of the bill. The Queensland Law Society expressed similar concerns regarding unintended consequences and provided the example of large, well-known charities acquiring new headquarters in Queensland but being deemed ineligible for exemptions upon registration because they have not made the required changes to their constitutions.

The second major point of concern with this section is that prescribing specific language to be included in a constitution potentially would exclude charitable trusts—which do not have members—from duty exemption. The legislation aims to give retrospective legislative effect to administrative arrangements as follows: transfer duty concession, exempt managed investment schemes, landholder duty provisions, deceased land estate and payroll tax exemption for motor vehicle allowances. Although we must always be aware of retrospective legislation, in this case the amendments are beneficial and supported by the QLS.

This omnibus bill deals with—and I have not even got to the Appropriation Bill—SPER service delivery and changes to the act in relation to those. Unfortunately, SPER has been before the committee again with regard to matters in a public hearing by the Auditor-General. We will deal with these matters at another time in this House, but where we are heading with SPER in this state is quite concerning. There are matters that we will have to take in hand to put the State Penalties Enforcement Registry back into a workable and deliverable situation for people who make mistakes in the community.