



Speech By  
**David Janetzki**

**MEMBER FOR TOOWOOMBA SOUTH**


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## **APPROPRIATION (PARLIAMENT) BILL (NO. 3)**

### **APPROPRIATION BILL (NO. 3)**

#### **BETTING TAX AND OTHER LEGISLATION AMENDMENT BILL**

 **Mr JANETZKI** (Toowoomba South—LNP) (12.42 pm): So many bills, so many failures and so little time. I will take every last little minute of my 30 minutes because across these three bills is writ large the multiple failures of the Palaszczuk Labor government, and once and for all—

**Mr Stevens:** Of the Treasurer.

**Mr JANETZKI:** I will take the interjection from the member for Mermaid Beach. The failures of the Treasurer are writ large across these three bills for so many reasons. When I was trying to think of where I would start my contribution today, I decided I would start with the Treasurer's introductory speech to the Betting Tax and Other Legislation Amendment Bill, noting we have two appropriation bills that are being debated cognately as well. I noted that the Treasurer in his introductory speech said, 'In recent days, there have been extensive discussions about revenue.' That particular comment came in the aftermath of the humiliating overruling on the Treasurer's renters' tax—the humiliation that the Treasurer faced in respect of the renters' tax. When the Treasurer comments on extensive discussions about revenue in his introductory speech, that is what he is alluding to. I could speak comprehensively about the renters' tax, but I will not because I will be moving an amendment. I am going to be tabling that amendment now for the benefit of the House.

*Tabled paper:* Betting Tax and Other Legislation Amendment Bill 2022, amendments to be moved by Mr David Janetzki MP [1865](#).

*Tabled paper:* Betting Tax and Other Legislation Amendment Bill 2022, explanatory notes to Mr David Janetzki's amendments [1866](#).

*Tabled paper:* Betting Tax and Other Legislation Amendment Bill 2022, statement of compatibility with human rights contained in Mr David Janetzki's amendments [1867](#).

It will be an amendment that I will seek to move outside the long title of the bill. It is giving authority to the Premier's promise that the land tax, the renters' tax, will be shelved. It will be a test for the Treasurer. The Premier has committed to shelve the land tax. The Treasurer, in contrast—what did he say? 'I stand behind everything I said about the land tax.' It will be a test for the Treasurer.

Will the will of the Premier, who is now effectively the Treasurer of Queensland because she seems to be making the decisions here, prevail? Will the government support the amendment, or will the Treasurer refuse to repeal his renters' tax? That will be a test.

I wanted to comment on something else the Treasurer remarked upon in his introductory speech, and it was this comment: 'We promised the people of Queensland we would not raise their taxes, and we have kept that promise.' What an absurdity! What an absurdity, and the Treasurer knows it. Everybody on the backbench knows how ridiculous the Treasurer's sophistry is and how absurd are his

arguments. He is a laughing-stock! The Treasurer is a laughing-stock, maintaining this ridiculous premise of the promise not being broken. He promised no new or increased taxes 26 times! The betting tax that we are debating here today is the fourth chapter in that broken tax promise. The betting tax is the fourth broken promise. The Treasurer can have any truth that he wants. He can live in whatever parallel universe that he wants, but the real truth is that he has broken a solemnly given promise, a promise he had given 26 times. He has broken it!

That brings me to the events of today in respect of payroll tax. I will have a lot more to say about payroll tax later in my contribution. Today is the opportunity for the Treasurer to actually clear up everything we have been discussing this morning during question time and what the AMAQ have said. If there has been no change to payroll tax, then the Treasurer must clear this up because otherwise what we have seen is that this government—

**Mr POWER:** Mr Speaker, I rise to a point of order. I have scoured the long title and I cannot see any relevance to the section he is talking about now.

**Mr DEPUTY SPEAKER** (Mr Kelly): Member for Logan, we were conferring about another matter and I have been considering the long title of the bill in relation to earlier commentary from the member for Toowoomba South. The parameters of this bill are extremely wide, so I will ask the member for Toowoomba South to stay broadly within those parameters.

**Mr JANETZKI:** I should remind the member for Logan that in fact the Betting Tax and Other Legislation Amendment Bill should actually be renamed the 'Payroll Tax and Other Legislation Amendment Bill'. Eighty per cent of the bill is about payroll tax because the government, in its haste in June to move the amendments on payroll tax, now have to come in here and fix it up again. Fourteen clauses that were amended on payroll tax in June have to now be fixed. I will have a lot more to say about payroll tax shortly and the government's failures in trying to implement it.

The truth is in relation to today's events, despite promising no new or increased taxes, the Palaszczuk government sought to implement a renters' tax in the middle of a housing crisis, and now the Palaszczuk government is seeking to introduce a patients' tax in the middle of a health crisis. What is clear is that over and over again this government only has answers if they are taxing and then spending. It is time for the Treasurer to clear this up because, despite promising no new or increased taxes repeatedly, the Palaszczuk government sought to introduce a renters' tax in the middle of a housing crisis and now they are proposing a patients' tax in the middle of a health crisis. What is wrong with this government? They have one trick: it is tax and then spend.

The Betting Tax and Other Legislation Amendment Bill also deals with the betting tax. We have seen that this bill contains a five per cent increase in betting tax, from 15 per cent to 20 per cent, at the point of consumption. That is on the record. It will result in more funding for Queensland racing, which we on this side of the House obviously support. Ultimately, that will be a good thing for racing in Queensland, but how did we end up at this position? How did the Palaszczuk Labor government introduce these taxes? Let's start with the secrecy around this deal and how it was actually introduced.

I want to comment firstly on the consultation because there was no consultation on the bill. Racing Queensland was consulted in respect of the betting tax, but no other people were consulted.

**An opposition member** interjected.

**Mr JANETZKI:** I am coming to that. Racing Queensland was consulted in the preparation of these amendments, but no-one else was. There was one gap in the explanatory notes in relation to consultation. There was one other party that was consulted substantially in respect of these amendments. What was it?

**Mr Mickelberg:** Anacta.

**Mr JANETZKI:** It was Anacta; they were very busy consulting. The lobby group that donates hundreds of thousands of dollars to the Labor government met repeatedly with the Treasurer's chief of staff.

**Ms Simpson:** Consultation by donation.

**Mr JANETZKI:** Lots and lots of consultation with Anacta—more than 40 times and 17 times with the Treasurer's chief of staff. When it comes time for consultation we know that the way to get to the Treasurer is through a lobbyist. No matter what he says, he will meet everybody. The truth is if Tabcorp comes with Anacta, the Treasurer's door is wide open. In response, what does the Labor Party get? They get donations. They get lots of donations from Anacta.

In respect of the betting tax, there are questions about how the deal was reached and the secrecy involved. Did we not see an immediate outcome from the lack of accountability and the lack of transparency around this, and it really would have hit the Treasurer hard. Immediately we saw

Ladbroke's remove their sponsorship of the Broncos. I understand that the Treasurer is a bit of a Broncos fan, but I reckon somebody should tell the Broncos that under this Treasurer they are getting a dud deal because of the way he does business in Queensland. Let's go to what Ladbroke's said. They stated—

It is a very difficult decision to walk away, but we don't really have a choice as we attempt to offset the challenges of this poorly thought through tax increase, which we weren't consulted on and didn't see coming.

**Ms Simpson** interjected.

**Mr JANETZKI:** That is the consultation. They probably should get Anacta on board.

**Mr DEPUTY SPEAKER** (Mr Kelly): Pause the clock. Member for Maroochydore, you will need to be in your own seat if you want to participate in the debate.

**Mr JANETZKI:** That could be the way to get a better deal here in Queensland.

I want to move on. As I have commented, 80 per cent of this bill is about payroll tax. I am going to turn my contribution to the payroll tax provisions. I want to make a couple of comments, firstly, about the rushed way in which this entire bill has been taken through the parliament. There were nine days between the introduction of this bill and the closing of submissions, and 80 per cent are very technical provisions—and I will come to what tax professionals are saying to me about these payroll tax provisions shortly. There are very technical provisions and nine days is simply not good enough.

I also noticed that the bill did not go to the committee we would have expected it to go to. Maybe that is why the member for Logan did not know how much payroll tax was in the bill because normally it would go to the honourable member's committee, but it did not. A bill that completely rewrites the payroll tax arrangements in Queensland went to the Education, Employment and Training Committee. I give a shout-out to the honourable members on this side of the House who are members of that committee, the member for Southern Downs and the member for Theodore. They did an outstanding job and I will come to their contribution a little later.

**Ms Boyd** interjected.

**Mr JANETZKI:** I do not know who from the other side of the House is on that committee. It does not matter; it would not have added any value. I wish to point out that when you are completely rewriting the payroll tax arrangements in Queensland, one would think it would go to the pre-eminent economic committee in the parliament but it did not. Submissions closed nine days after the bill was introduced and three-quarters of the bill relates to payroll tax. That is where we need to consider the complications involved.

**Ms Simpson** interjected.

**Mr JANETZKI:** Government members did not even know payroll tax was in the bill, otherwise they would not have been seeking points of order earlier.

There are 14 clauses in the payroll tax provisions that are being amended five months after they were amended. This idea was dreamt up in the Treasurer's office at the 11th hour prior to the budget. I presume it was a thought bubble coming out of the Treasurer's office. Those 14 provisions were just amended in June in the revenue legislation and they are being amended again now. Admittedly, they are quite technical issues, but there were some clear omissions relating to the Commissioner of State Revenue, to account for periodic fluctuations in payroll tax and to allow for group related entities being able to share information. These are technical provisions but provisions that one would have expected to be captured in any analysis.

There is considerable complexity in these payroll tax provisions and I am hearing about them from tax professionals. We have eight weeks to go before commencement. I pose a question to the Treasurer: is the Queensland Revenue Office ready for the implementation of these provisions? Many of the changes in the payroll tax provisions are there because of transitional arrangements—arrangements that end on 31 December and have to go over to 1 July. The technicalities in this bill have made it longer and more complicated. People are coming to me asking whether they will be required to make the calculations or whether they will be done by the Queensland Revenue Office. There are clear questions and there are eight weeks to go. Can the Treasurer give an assurance that the technology and the machinery of government will be ready?

We saw with the land tax that the Queensland Revenue Office and the Treasurer had no idea how that renters tax would have been collected and how many people would have been impacted. They had never had any dealings with other jurisdictions. It was a disaster. The Treasurer has to come into the House and provide an assurance that this payroll tax will be able to be collected when it is implemented from 1 January.

I also note that they have copied Victoria. So often this government copies what happens in Victoria—

**Mr Powell:** Because Dan Andrews is so good!

**Mr JANETZKI:**—because Andrews is so good! They have tried to copy it, but they have not quite copied it exactly. The calculation mechanism is, in fact, different to what is in place in Victoria. Again, it adds to the cross-jurisdictional complications.

I am reminded of the KPMG briefing note I received about the payroll tax and the complications surrounding it. I note KPMG are pretty good donors to the Labor Party, too. I remember on the land tax it was all the Labor Party law firms that were blowing the whistle on how poorly thought through it was. Now we have KPMG, and I remember they gave \$30,000-odd to the Labor Party last May. They are pretty good donors and it is a bit of a breeding ground for directors-general. KPMG are ringing the alarm bells. They said in their briefing note to their clients—

... anyone who had the inclination to read the fine print in the legislation will have realised quickly that a 'back of the envelope' effort probably won't cut it.

That is as scathing as a big firm will get. That tells us the complications—

**Mr Mickelberg:** From a Labor mate.

**Mr JANETZKI:**—especially from a Labor mate.

I want to note the member for Southern Downs' and Theodore's questioning of Treasury officials during the committee's public hearing. I thank the honourable members for their questions because they uncovered that Treasury officials had no idea how many businesses would be impacted and how much would be raised. Again, where is the modelling? Where is the work undertaken by the Treasurer? Where is he saying to his people, to his ministerial staff, 'I demand this information. I demand a higher standard'?

**Mr Powell:** Let's work it out.

**Mr JANETZKI:** 'Let's work this out.' Is this how business is operating in Queensland in 2022?

Sitting suspended from 1.00 pm to 2.00 pm.



**Mr JANETZKI:** It is time for the second half! I was out sucking on some oranges at lunchtime. On return to the House, what did I find? I found the completion of the humiliation of the Treasurer of Queensland. To the national embarrassment of Queensland, his humiliation is complete: he has copied our amendment to repeal the renters tax. Here it is: the Treasurer has tabled the repeal of the renters tax. It has taken a very long time for the Treasurer to reach this stage. Ultimately, it took the Premier to overrule the Treasurer and reach this stage. It does not matter whether it is academics, economists, lawyers, private investors or industry; the Treasurer does not listen to anybody. It took the Premier to overrule him, and here is the amendment at long last. He went away, copied my amendment over lunch, dropped it in the House, and here we are.

There is one interesting thing that I would love the Treasurer to confirm. We know that the Premier has walked away from the tax but that the Treasurer stands by everything he ever said about it. That is interesting, because I note that the Treasurer has said that it is the government's decision 'not to proceed at this time'. What coded message could the Treasurer possibly be sending? I will look forward to the Treasurer moving his amendment after he went away at lunch, stole my amendment and brought it back into the House. The national embarrassment that is the Treasurer is of a grand scale, and his humiliation is now complete.

I have only 10 minutes left. I turn to the appropriation bills, because we know how important appropriation bills are. Taxpayers' dollars must be spent wisely, soberly and calmly, but what do we have?

**Mr Stevens:** A record blowout.

**Mr JANETZKI:** We have a record blowout. The member for Mermaid Beach knows all about it, because he was on the committee examining the bills. I thank him and our committee members. We know that this is important, and the only reason we are even debating this—it is always important to remember the history—is because of a Liberal National government.

Back in the day, when Andrew Fraser was treasurer, the supplementary appropriation bills would only be debated at the same time as the next year's budget bills. Who brought transparency and accountability to Queensland? It was the Liberal National Party, and we are going to keep doing it. There is only one side of this House that is committed to a parliamentary budget office, and that is ours. In government, we will do it. There is only one side of this House that is committed to an intergenerational equity report, and that is ours. We are committed to transparency and accountability in Queensland, and we will bring it under a Crisafulli government.

I want to turn now to a couple of particular appropriations. Outside of the House, we are looking forward to speaking about the wasteful spending that is on display. I remind the House again of the wise words of Sir Leo Hielscher, Queensland's greatest public servant. Sir Leo said that the job of the treasurer was to constrain and manage the wasteful spending of his colleagues around the table.

**Mr Weir** interjected.

**Mr JANETZKI:** I take the interjection from the member for Condamine. What we have seen here is a Treasurer who is incapable of controlling the wasteful spending of his cabinet colleagues. It is writ large across the budget in the \$2.8 billion budget blowout. I will let others talk about Wellcamp, but obviously it is in my region. I note that our deputy leader is in the chamber. He will have a bit to say about Wellcamp. He will talk about the white elephant and all the wastefulness that went along with it.

I want to spend a moment or two talking about the equity adjustment in the Treasurer's own department. There was an equity adjustment in relation to Visy. The Treasurer's portfolio had half a billion dollars of supplementary appropriation, but I want to comment on the Visy arrangements. Boy oh boy, has that been prominent! It looks like in Queensland there is a way of doing business. It does appear that in Queensland the government has some serious questions to answer. I will table this little picture before I get into the details.

**Mr Powell:** It's a big picture.

**Mr JANETZKI:** It is a big picture. It has been in the *Courier-Mail*, the *Australian* and the *Financial Review*. I table it.

*Tabled paper:* Article from the *Australian Financial Review*, dated 31 October 2022, titled 'Breaking ground on our new \$500M recycled glass factory' [1868](#).

The picture is of a fake sod turning. The real digger was outside, but they had transported some dirt and some golden shovels into the indoor arena, along with a billionaire. I have tabled the *Financial Review* version of that photo, because it is about the only time the Treasurer's face will appear in that august publication since he has been destroyed by every other commentator and state government across the nation on the renters tax. It will be the only time the Treasurer is seen favourably in any newspaper such as the *Financial Review*.

We know that Visy has received at least \$16 million from the state government, but there are a whole range of other transactions where there is no accountability for what is given. At the moment there is secrecy around the money that the government has given to Visy in Queensland. I pose the question: is this how government operates in Queensland—that the Premier hands over taxpayers' money to billionaires in exchange for free advertisements? Is that really how government is done in Queensland? It raises some serious questions. There is wall-to-wall blanket advertising of the Visy group while the Premier hands over taxpayer money to billionaires in exchange for free advertising. Is that really how government operates in Queensland?

**An opposition member:** Yes.

**Mr JANETZKI:** I take the interjection—it appears so. When we come to the supplementary appropriation bills, there are serious questions to be answered in terms of how much money has been granted to the Visy group and what the quid pro quo is. Have the 30 spinners in the Premier's office approved these advertisements? Was the Premier's office aware that if they handed over the money they would receive wall-to-wall advertising across our nation's newspapers? There are serious questions that have to be answered.

The report on state finances was released a couple of weeks ago. The Treasurer spoke about revenue lines and commented on payroll tax and transfer duty—they were up. There is one particular revenue line that the Treasurer just does not want to talk about. He does not want to mention it; he does not want to say anything about it. Ultimately, it is propping up the Queensland budget right now. I am referring to coal.

The Premier does not want to talk about it either, but the Treasurer really does not want to talk about it. However, the truth is the forecast last year was for \$2.6 billion in royalties and it has topped out at \$7.29 billion in coal royalties. The government had collected in three months what it had projected it would collect over four years, and the Treasurer does not say a single word about it. There are rivers of gold flowing across this government—revenue gold flowing across it—and what have we to show for it? We have wasteful spending and we have revenues of gold flowing that we have nothing to show for.

I am interested in the fact that the Treasurer has not spoken about coal. The Queensland Resources Council lunch is coming up in a couple of weeks. Somebody should tell the resources minister, because he never knows what is going on! Somebody should tell him that the lunch is on because the guest speaker at the Queensland Resources Council lunch in November is none other than Shingo Yamagami, the Japanese Ambassador. When has it ever occurred before that the

Japanese Ambassador would be the guest speaker at a function like that? It is because this government holds the industries that prop up the Queensland economy in contempt. It holds industries that prop up our economy and deliver revenue gold in contempt. My hope is that the Treasurer and the resources minister will be there to hear Mr Yamagami speak at the Resources Council lunch.

I also want to comment about the relative silence of the Treasurer on coal in his report to parliament on his overseas trip. This was his trip to Korea, Japan and Singapore for the investment and trade mission. I did a little CTRL-F search to try and work out what the Treasurer was talking about. I have heard some rumours that the Japanese are very disappointed and expressed it in the only way they know how—in courteous and formal tones—but I just wanted to do a quick CTRL-F search on the report to see how often 'coal' got a mention. This is the report to parliament that the Treasurer tabled a couple of weeks ago. There were 39 mentions of gas, 30 mentions of hydrogen and even 12 mentions of oil. How many mentions of coal were there do members reckon? It was not zero. There were three. There were three mentions of coal on a trade mission, and in what context was it mentioned in the report? They were pretty repetitive—

JOGMEC discussed the history of long-term Japanese coal industry development in Queensland.

My guess is that that is code for a number of greater things, so I am going to go to the other mention because it is telling—

The Treasurer received a briefing of Idemitsu's corporate history and investment in Queensland's coal industry ...

The Treasurer holds the industries that prop up our economy in contempt. The Treasurer is a national embarrassment, and we see it in the land tax amendments here today. He cannot control the wasteful spending of his colleagues. It is clearer than ever that under this Labor government all you get is more taxes, wasteful spending and the wrong priorities.