




Speech By  
**Hon. David Janetzki**

**MEMBER FOR TOOWOOMBA SOUTH**

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Record of Proceedings, 20 February 2025

**REVENUE LEGISLATION AMENDMENT BILL**

 **Hon. DC JANETZKI** (Toowoomba South—LNP) (Treasurer, Minister for Energy and Minister for Home Ownership) (5.00 pm), in reply: I thank those members who have contributed to the bill over the last few days. The measures in this bill go to the heart of the Crisafulli government's agenda: easing cost-of-living pressures, protecting access to health services no matter where you live and providing hope for a generation of first home buyers. We are determined to restore the great Australian dream of home ownership by axing a tax to make buying a new home cheaper and to encourage more supply. We are also allowing for more capacity in the rental market and we are axing a sneaky tax grab which would have made it harder and more expensive to see a doctor.

I am honoured to be the Treasurer whose first revenue bill in this House is to axe two taxes. Over the last 10 years there has only been a one-way direction with tax in this state. There have been 18 new or increased taxes over the course of the Palaszczuk and Miles governments. Most famously, before the last election the member for Woodridge promised 26 times there would be no new or increased taxes and what did the former treasurer do? He raised four new taxes in the budget of 2022. It was clear there was only one direction for those opposite when it came to tax and that was more and higher. The measures in this bill respond to significant cost-of-living pressures in housing and health care, pressures those opposite utterly failed to address in their 10 years in office.

I will commence my response to the debate on two home ownership measures in this bill. When this government says we are abolishing stamp duty on first home buyers purchasing a new build, we mean it. The shadow treasurer in her contribution said that some first home buyers do not need a tax cut. It is not surprising. We all remember when the deputy opposition leader and former treasurer said he did not feel sympathy for Queenslanders doing it tough given the tight housing market conditions. The member for Mount Ommaney said completely removing the threshold is not a targeted response. In fact, we heard this critique constantly from those opposite during the debate and it is completely false. In abolishing this tax we are, in fact, providing a targeted response. Even more specifically, for first home buyers choosing new builds we are helping to stimulate supply in the economy. We are committed to home ownership—no, we are the party of home ownership! Every dollar that a first home buyer does not spend on stamp duty is another dollar they can put to their deposit to get onto the housing ladder.

Opposition members also seem to be ignorant to the very real support that abolishing this tax would provide first home buyers in their own electorates. The member for Bulimba said this bill does not appear to really address some of the hopes and dreams that young people have about home ownership. I am going to help the member for Bulimba with some maths. The median price for units in the suburb of Murarrie in the Bulimba electorate is \$795,000. Under this bill, a first home buyer buying a new apartment at that median price would pay zero stamp duty, a saving of \$19,890. There are new family homes on sale in Murrumba Downs in the electorate of the Leader of the Opposition for around \$900,000. Under this bill a first home buyer will save over \$26,000.

Members opposite also repeated the furphy that the impact had not been appropriately modelled by Treasury. It makes sense that they would say that because none of them were listening. None of them were paying attention to the committee report, none of them were paying attention to the transcript and none of them were paying attention to my second reading contribution. In fact, I think they are a very lazy opposition and it is already on display because it is wrong that there was no modelling undertaken. It is in black and white on page 7 of the committee report itself. Queensland Treasury had modelled and estimated the impact of this policy and, as I said, I commented on it in my second reading speech. I said that Treasury modelling says around 3,000 first home buyers per year will receive additional benefit from this measure, inclusive of the new demand expected given the more favourable treatment of new builds compared to existing homes. There is the modelling which none of them seemed to pick up. Let me be clear: when it comes to first home buyers purchasing or building a new home, this government is abolishing a tax today.

It was also very interesting to hear those opposite talk about their new-found interest in what stakeholders in the property industry are saying. For the best part of a decade those opposite treated stakeholders in the property sector with absolute contempt. One only needs to look back at the Housing Summit as a perfect example. The reason the Housing Summit was necessary in 2022 was because those opposite had failed to consult. They had stopped listening. They did not care; they just went straight ahead. It was after the abolition of the renters tax. Who can forget the renters tax? There has been a pretty big silence in this debate over the last few days: I cannot recall hearing the member for Woodridge speaking today, or yesterday or the day before. The member for Woodridge was the genius behind the renters tax which would have pushed out investment and put up rents in the middle of a housing crisis. That was just one example of how those opposite had treated the property industry and the stakeholders with absolute contempt. They did not care. They called that Housing Summit because they had forgotten everybody in the housing stakeholder group. They had not talked to anybody. They treated them with contempt. There were a series of meetings and then there were no outcomes. Those opposite were masters at that. They call a Housing Summit, have a whole range of meetings and then no real outcomes are ever reported.

I am also reminded of the Homes for Queenslanders plan. The only bullet point on home ownership in that policy which was released last year was something that the Palaszczuk government had announced the previous year. When I say that we are the party of home ownership I mean it. Today we now have runs on the board when it comes to home ownership. I want to comment on the member for Bulimba, who said—

I would much rather hear from submitters like the REIQ, the Housing Industry Association and the Urban Development Institute of Australia.

The member for Bancroft said—

the Miles government committed to a post-election review of property tax settings to the Property Council. Did the LNP do the same? Not a chance.

That is seriously what the member for Bancroft said. As I have just outlined, those opposite treated the industry with contempt. There would not have been a need for a review had they actually kept in touch and spoken with the industry. As the circumstances were modified, they never kept in touch with the industry. Last year during the election campaign the former treasurer accused the Property Council of delivering for the LNP. That is literally how those opposite treated stakeholders. That is what the former treasurer of Queensland said about stakeholders.

It is interesting to note that the former treasurer is now busy Hoovering up free lunches at Property Council events. When in government, those opposite treated the industry with contempt. Those key people provide prosperity and future homes and rental properties for Queenslanders. They were deeply offended by the renters tax and the way in which the former treasurer treated the sector for all those years. It is interesting that he has changed his tune now that they are in opposition. We are fully engaged with the sector. Many on our side of the House regularly meet with them. As Treasurer and a member of the Ministerial Housing Taskforce, I know that many members on this side of the House do engage with the Property Council because that is what mature collaborative governments do.

Those opposite also claim that they delivered the reform to allow homebuyers to rent out a room without losing concessions, whether that be the first home owner grant or the stamp duty concession. The member for Miller said—

This bill is like being given an oil painting and then scrawling your own initials in the bottom corner ... putting it on the wall, pretending you painted it and telling people that you did.

Not a single person in the world would pick up the work of the member for Miller and claim it.

When we first proposed in the public square that someone with a first home buyer grant who rented out a room would not lose the concession, the member for Aspley said it was 'not really a big issue out there'. Would members believe that 3,497 days into their government and just 21 days before the caretaker period they very quietly approved an administrative arrangement but they never told anybody? The member for Cooper said 'it was implemented by the Miles Labor government as a six-month trial'. It is funny, but I do not remember any ministerial or public statements from those opposite saying that they had ever adopted this policy. They believed in it so passionately, apparently, that they told no-one about it. They told no-one about a policy that they apparently believed in so passionately. They could not even be bothered putting it into legislation. They made it an administrative arrangement so that it was hidden from everybody. That shows how much they believed in it. Today we are going to make the temporary arrangement permanent because that is what we promised and now we are delivering it.

I turn to the patients tax. I have never heard a more confused, inconsistent and incoherent line of argument than what I heard from those opposite. You would think that, after everything that has happened over the past few years, they would have just sucked it up and taken the loss today, but no. They are going to double down. They were busy gaslighting the people of Queensland in their contributions across the board.

**Dr Rowan** interjected.

**Mr JANETZKI:** Where does it start, Leader of the House? There was utter confusion from those on the other side of the House. The shadow treasurer said, 'The opposition has always supported exempting GPs from payroll tax.' I table a *Courier-Mail* article that states 'Mr Dick ... ruled out any form of exemption'.

*Tabled paper:* Article from the *Courier-Mail*, dated 1 February 2023, titled 'You'll pay the GP tax' [122](#).

**Mr Lister:** I remember that.

**Mr JANETZKI:** I take the interjection from the member for Southern Downs. We have an absolute contrast. It is a contradiction. It is as if those opposite have collective amnesia about what actually went on over the past few years.

**A government member** interjected.

**Mr JANETZKI:** I take the interjection. It was more than that. It was not collective amnesia; it was straight-out dishonesty. By saying that, the shadow treasurer shows a lack of integrity when it comes to admitting what actually happened. On 9 November 2022, the member for Woodridge said that GPs were subject to the same rules as others. He also said—

People might not like paying tax, but I'm sure people would agree that it's appropriate for people to pay their fair share.

That day, the then premier, the then health minister and the then treasurer all told parliament that there was nothing to see here. That is effectively what they said. The next month, a ruling was issued that made it clear that GPs would be liable for payroll tax.

After the December 2022 ruling, the LNP opposition and doctors continued to talk about their concerns. Meanwhile, Labor continued to defend their position. The now shadow health minister, the member for Miller, called it a 'beat-up'. By February 2023, the Labor government had granted an amnesty and addressed retrospectivity. My question is: why would you need an amnesty for a tax that does not even exist? Why exactly would those on the other side of the House have needed to grant an amnesty if, as they claim, the tax did not exist? At the time, Dr Maria Boulton, the then president of the AMAQ, said—

In two and a half years, GPs will still be forced to pass on the cost of payroll tax to patients.

In September 2023, they had yet another attempt at developing a workable solution. According to the member for Miller, after that everybody lived happily ever after; everyone was very happy. Seriously? You cannot be serious! While it is fair to say that there might have been some initial optimism, the devil was in the detail and those opposite know it. That was reflected through feedback from the RACGP. RACGP state manager James Flynn said that practitioners were talking to their lawyers and their accountants and taking on tens of thousands of dollars in costs to rearrange their administrative arrangements. He said they were taking on additional administrative and compliance burdens. That was never fixed and those opposite know it. General practitioners took on additional costs and compliance burdens. We know that because James Flynn, the state manager of the RACGP at the time, said it. I will give the perfect example. I spoke with Rod Martin, a practice owner at Everton Park. He said there were medical practices preparing to install up to 20 to 25 EFTPOS machines to comply with these ridiculous changes, to comply with the patient tax. That shows the cost to the industry.

After that bruising journey and everything that has happened, for those opposite to claim that there was a scare campaign or a fake campaign is disgraceful. After seeking to deny the very real concerns of doctors and patients, they then have the temerity to suggest that they would have delivered what this government is delivering, but we know they never would have abolished the patients tax. We know it.

The member for Bundaberg said that we are handing in Labor's homework. The member for Aspley said that the opposition applauded the government for continuing the important work of the Miles Labor government. Spare me! Labor's hypocrisy does not end there. Throughout the debate, the shadow treasurer and her colleagues claimed that the revenue impact of the exemption was already accounted for. Wrong! The member for Ipswich and many other Labor members said that a permanent exemption would not cost anything to the budget. However, just five months ago, in a debate on this very issue, the member for Ipswich said—

We have provided this amnesty at a cost in our budget of \$100 million per year.

Which is it? Those on the other side of the House are utterly inconsistent. The former treasurer allowed an estimate of \$100 million for his amnesty scheme but, as we know, it lapsed this financial year. Why? Because when the former government put that provision in the budget they had assumed they would start receiving revenue from the patients tax from 1 July this year. Not only is it in black and white in the 2023-24 budget papers, but the member for Woodridge also made it very clear in budget estimates. He said—

To be clear, we have provided this amnesty at a cost to the budget of \$100 million per year.

He also said—

The LNP should say what they believe, whether they believe in this, whether they believe in the amnesty and the reapplication of payroll tax to general practice and medical practices on 1 July 2025, or whether they do not.

Those opposite knew it was a tax. They knew it was a patients tax. They gave themselves away when they brought in an amnesty. For them to say that they supported the exemption all along, or to otherwise say that there was no such thing and it was a fake scare campaign, they are without credibility. They are without credibility on this issue. If there was no tax, why would there ever have been an amnesty?

Only this side of the House can be trusted to deliver this tax reform. My fear is that, if those opposite ever got back into government, they would bring it back. They would bring it back and drive up emergency department presentations. They would bring it back and drive up the cost of seeing the family doctor. They would bring it back and put upward pressure on bulk-billing in Queensland.

I am out of time. I would love to keep going on this—but today is a historic day. Our first bill is about to pass and we are axing two taxes. Queenslanders deserve it.

*(Time expired)*