



Queensland

# Revenue and Other Legislation Amendment Act 2025

**Act No. 15 of 2025**

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**An Act to amend the Duties Act 2001, the Electricity Act 1994, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Land Tax Act 2010, the Parliament of Queensland Act 2001, the Payroll Tax Act 1971 and the State Penalties Enforcement Act 1999 for particular purposes**

**[Assented to 30 June 2025]**





## Queensland

# Revenue and Other Legislation Amendment Act 2025

## Contents

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		Page
<b>Part 1</b>	<b>Preliminary</b>	
1	Short title .....	5
2	Commencement .....	5
<b>Part 2</b>	<b>Amendment of Duties Act 2001</b>	
3	Act amended .....	5
4	Amendment of s 246B (Charge over interest in land for unpaid transfer duty) .....	5
5	Insertion of new ch 4A .....	5
	Chapter 4A Windfall duty	
	Part 1 Preliminary	
246J	Application of chapter .....	6
246K	Commissioner must publish decision day .....	7
246L	Imposition of windfall duty .....	8
	Part 2 Some basic concepts for windfall duty	
246M	What is an AFAD windfall .....	8
246N	What is a claim for an AFAD windfall .....	8
	Part 3 Liability for windfall duty	
246O	When liability for windfall duty arises .....	10
246P	Who is liable to pay windfall duty .....	11
246Q	Rate of windfall duty .....	12
246R	Commissioner must apply amounts paid for invalid AFAD to liability for windfall duty .....	12
	Part 4 Reassessment of windfall duty	
246S	Reassessment of windfall duty .....	13
	Part 5 Provisions for administering windfall duty	
246T	Limitation period does not apply for particular reassessments	

## Contents

		14
246U	Unpaid tax interest	14
246V	Charge over interest in land for unpaid windfall duty relating to dutiable transaction	15
246W	Application of ss 246C–246G in relation to charge	16
Part 6	Miscellaneous	
246X	Duty validly imposed under chs 2 and 3 not affected by invalid AFAD	17
246Y	Right to recovery of transfer duty payment under s 246I not affected by invalid AFAD	17
246Z	No payment of interest by commissioner for payment in relation to purported liability for invalid AFAD	18
6	Amendment of sch 6 (Dictionary)	18
<b>Part 3</b>	<b>Amendment of Electricity Act 1994</b>	
7	Act amended	19
8	Insertion of new ch 14, pt 21	19
	Part 21 Validation of transfers of particular generation authority	
363	Transfer dated 14 June 2024	19
364	Transfer dated 20 June 2025	20
<b>Part 4</b>	<b>Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000</b>	
9	Act amended	20
10	Amendment of pt 3, div 7, hdg (Relevant eligible transactions—20 November 2023 to 30 June 2025)	20
11	Amendment of s 25EA (Meaning of relevant eligible transaction)	21
<b>Part 5</b>	<b>Amendment of Land Tax Act 2010</b>	
12	Act amended	21
13	Amendment of s 60 (Unpaid land tax is a first charge on land)	21
14	Insertion of new pt 7A	21
	Part 7A Windfall tax	
	Division 1 Preliminary	
63A	Application of part	22
63B	Commissioner must publish decision day	24
63C	Imposition of windfall tax	24
	Division 2 Some basic concepts for windfall tax	
63D	What is a land tax windfall	24
63E	What is a claim for a land tax windfall	25
	Division 3 Liability for windfall tax	

63F	When liability for windfall tax arises . . . . .	27
63G	Who is liable to pay windfall tax . . . . .	27
63H	Rate of windfall tax . . . . .	28
63I	Commissioner must apply amounts paid for invalid land tax to liability for windfall tax . . . . .	28
Division 4	Reassessment of windfall tax	
63J	Reassessment of windfall tax . . . . .	30
Division 5	Effect of purported liability for invalid land tax on other liabilities for land tax	
63K	Land tax validly imposed on taxable land not affected by invalid land tax . . . . .	31
Division 6	Recovery of windfall tax	
Subdivision 1	Charge for unpaid windfall tax	
63L	Charge over interest in land for outstanding liability for windfall tax . . . . .	32
63M	Commissioner may apply to Supreme Court for order to sell . . . . .	33
63N	When court must order sale of land . . . . .	33
63O	Application of proceeds of sale . . . . .	34
63P	Registration of transfer . . . . .	34
63Q	Former owner may recover proceeds of sale as a debt . . . . .	35
Subdivision 2	Other recovery provisions	
63R	Recovery of windfall tax from mortgagee . . . . .	35
63S	Other security for payment of outstanding liability . . . . .	36
Division 7	Miscellaneous	
63T	Limitation period does not apply for particular reassessments . . . . .	36
63U	Unpaid tax interest . . . . .	37
63V	No payment of interest by commissioner for payment in relation to purported liability for invalid land tax . . . . .	37
15	Amendment of s 64 (Purpose and operation of pt 8) . . . . .	38
16	Amendment of s 66 (Application of pt 8) . . . . .	38
17	Amendment of s 67 (When is a land tax benefit obtained) . . . . .	38
18	Amendment of s 68 (Matters to be considered in deciding purpose for scheme) . . . . .	38
19	Amendment of s 69 (Assessments because of land tax benefit from scheme) . . . . .	39
20	Amendment of sch 4 (Dictionary) . . . . .	39

Contents

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<b>Part 6</b>	<b>Amendment of Parliament of Queensland Act 2001</b>	
21	Act amended . . . . .	40
22	Insertion of new s 91D . . . . .	40
	91D Chairperson for certain public hearings . . . . .	40
<b>Part 7</b>	<b>Amendment of Payroll Tax Act 1971</b>	
23	Act amended . . . . .	40
24	Amendment of s 27A (Rebate for periodic liability) . . . . .	41
25	Amendment of s 35A (Rebate for annual payroll tax amount) . .	41
26	Amendment of s 43A (Rebate for final payroll tax amount) . . . .	41
27	Amendment of schedule (Dictionary) . . . . .	41
<b>Part 8</b>	<b>Amendment of State Penalties Enforcement Act 1999</b>	
28	Act amended . . . . .	41
29	Amendment of s 35 (Effect of registration under this division) . .	42
30	Insertion of new pt 10, div 10 . . . . .	42
	Division 10 Transitional and validating provision for Revenue and Other Legislation Amendment Act 2025	
198	Default certificates registered on or after 10 June 2022	42

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The Parliament of Queensland enacts—

## Part 1 Preliminary

### 1 Short title

This Act may be cited as the *Revenue and Other Legislation Amendment Act 2025*.

### 2 Commencement

Parts 4 and 7 commence on 1 July 2025.

## Part 2 Amendment of Duties Act 2001

### 3 Act amended

This part amends the *Duties Act 2001*.

### 4 Amendment of s 246B (Charge over interest in land for unpaid transfer duty)

Section 246B(3), after ‘section 156P’—

*insert—*

or 246V

### 5 Insertion of new ch 4A

After chapter 4—

*insert—*

## Chapter 4A Windfall duty

## Part 1 Preliminary

### 246J Application of chapter

- (1) This chapter applies if—
  - (a) AFAD was purportedly imposed on a relevant transaction; and
  - (b) the purported liability for the AFAD for the transaction arose before 8 April 2024; and
  - (c) the purported liability for the AFAD for the transaction is or was assessed, and an assessment notice for the assessment is or was given by the commissioner, before the decision day; and
  - (d) the purported imposition of the AFAD on the transaction under this Act was invalid only because chapter 4 and section 688 were to any extent invalid or inoperative under the Commonwealth Constitution, section 109.
- (2) Subsection (1)(d) is taken to be satisfied if a corresponding provision is to any extent invalid or inoperative under the Commonwealth Constitution, section 109.
- (3) AFAD described in subsection (1) is *invalid AFAD*.
- (4) For subsection (1)(c), the *decision day* is the earlier of the following days—
  - (a) the day a court first decides chapter 4 and section 688 were to any extent invalid or inoperative as mentioned in subsection (1)(d);
  - (b) the day a court first decides a corresponding provision is to any extent invalid or inoperative as mentioned in subsection (2).



(5) In this section—

***corresponding provision*** means any of the following provisions, to the extent the provisions impose duty on a transaction involving residential land and a foreign entity, or impose or provide for a rate of tax for a foreign entity who owns land that is taxable—

- (a) the *Duties Act 1997* (NSW), chapter 2A or chapter 4, part 2B;
- (b) the *Duties Act 2000* (Vic), both—
  - (i) section 282A; and
  - (ii) either section 18A or 28A;
- (c) the *Duties Act 2001* (Tas), chapter 2, part 3A or section 71A or 72A;
- (d) the *Duties Act 2008* (WA), chapter 3A;
- (e) the *Stamp Duties Act 1923* (SA), section 72 or 102AB;
- (f) the *Land Tax Act 2010*—
  - (i) both sections 32(1)(b)(ii) and 104; or
  - (ii) both sections 32(1)(c) and 105;
- (g) the *Land Tax Act 1956* (NSW), section 5A;
- (h) the *Land Tax Act 2000* (Tas), part 2, division 1A;
- (i) the *Land Tax Act 2004* (ACT), part 2A;
- (j) the *Land Tax Act 2005* (Vic), both—
  - (i) section 106A; and
  - (ii) either schedule 1, part 4 or 5.

### **246K Commissioner must publish decision day**

The commissioner must, within 5 business days after the commissioner becomes aware the

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decision day has happened, give notice of the decision day by publishing it on the commissioner's website.

### **246L Imposition of windfall duty**

- (1) This chapter imposes duty (*windfall duty*) on a claim for an AFAD windfall.
- (2) Windfall duty is imposed on the amount of an AFAD windfall.

## **Part 2                      Some basic concepts for windfall duty**

### **246M What is an *AFAD windfall***

An *AFAD windfall*, in relation to a relevant transaction on which invalid AFAD is purportedly imposed, is an amount equal to the total of the following—

- (a) the invalid AFAD;
- (b) any assessed interest and penalty tax for the invalid AFAD;
- (c) any amount paid for late payment interest in relation to the invalid AFAD.

### **246N What is a *claim* for an AFAD windfall**

- (1) A person makes a *claim* for an AFAD windfall if the person, on or after the decision day, gives notice to the commissioner that the person disputes the person's liability for invalid AFAD purportedly imposed on a relevant transaction, including, for example, by—

- (a) asking the commissioner for a reassessment to decrease the person's purported liability for the invalid AFAD to nil; or
  - (b) objecting to the assessment of the person's purported liability for the invalid AFAD under the Administration Act, part 6; or
  - (c) starting a proceeding in relation to the person's purported liability for the invalid AFAD; or
  - (d) advising the commissioner that the person does not intend to pay an amount relating to the person's purported liability for the invalid AFAD; or
  - (e) asking the commissioner to refund an amount paid for the person's purported liability for the invalid AFAD.
- (2) Also, a person is taken to have made a *claim* for an AFAD windfall if—
- (a) the commissioner is required, under a court order, to repay to the person an amount paid to the commissioner in relation to the person's purported liability for invalid AFAD, other than an order in a proceeding mentioned in subsection (1)(c); or
  - (b) all of the following apply—
    - (i) the person had, before the decision day (whether before or after the commencement of this section), objected to an assessment of AFAD for a relevant transaction;
    - (ii) the question of whether the AFAD is invalid AFAD is relevant to the decision on the objection;
    - (iii) the commissioner had not, before the decision day, given a written notice to

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- the person of the commissioner's decision on the objection under the Administration Act, section 68;
- (iv) the person does not, before the written notice of the commissioner's decision is given, withdraw the objection; or
- (c) both of the following apply—
- (i) the commissioner and the person are aware of the person's purported liability for invalid AFAD;
- (ii) the person does not, by the following day (the *payment day*), pay an amount that would, if the invalid AFAD had been validly imposed, have been payable—
- (A) if the person withdrew an objection mentioned in paragraph (b)—the day that is 30 days after the person notified the commissioner of the withdrawal;
- (B) otherwise—the day that is 30 days after the decision day.
- (3) Subsection (2)(a) applies in relation to a proceeding started before or after the commencement of this section.

## **Part 3                      Liability for windfall duty**

### **246O When liability for windfall duty arises**

- (1) A person's liability for windfall duty arises when the person makes a claim for an AFAD windfall.
- (2) For subsection (1), a claim is made by a person on

the following day—

- (a) if the person gives notice to the commissioner disputing the person's liability for invalid AFAD imposed on a relevant transaction—the day the commissioner is notified;
- (b) if the person is taken to have made a claim under section 246N(2)(a)—the day the order is made;
- (c) if the person is taken to have made a claim under section 246N(2)(b)—on the day written notice of the commissioner's decision on the objection is given;
- (d) if the person is taken to have made a claim under section 246N(2)(c)—the day after the payment day.

## **246P Who is liable to pay windfall duty**

Windfall duty must be paid by—

- (a) if a person gives notice to the commissioner disputing the person's liability for invalid AFAD imposed on a relevant transaction—the person; or
- (b) if a person is taken to have made a claim under section 246N(2)(a)—the person required to be repaid under the order; or
- (c) if a person is taken to have made a claim under section 246N(2)(b)—the person who made the objection; or
- (d) if a person is taken to have made a claim under section 246N(2)(c)—the person who does not pay the amount by the payment day.

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### **246Q Rate of windfall duty**

The rate of windfall duty imposed on a claim for an AFAD windfall is 100% of the amount of the AFAD windfall.

### **246R Commissioner must apply amounts paid for invalid AFAD to liability for windfall duty**

- (1) This section applies if—
  - (a) a person liable for windfall duty has paid an amount to the commissioner in relation to a purported liability for invalid AFAD; and
  - (b) the person's purported liability for invalid AFAD is, on a reassessment, decreased to nil.
- (2) Despite the Administration Act, section 37(1)(a), the person is not entitled to a refund of the amount.
- (3) The commissioner must apply the amount to the person's liability for windfall duty in the following order—
  - (a) firstly, any amount of the AFAD windfall attributable to assessed interest or penalty tax that would have been payable in relation to the invalid AFAD if it had been validly imposed;
  - (b) secondly, any amount of the AFAD windfall attributable to an amount paid by the person for late payment interest in relation to the invalid AFAD;
  - (c) thirdly, the amount of the AFAD windfall attributable to the invalid AFAD that would have been payable if it had been validly imposed.
- (4) If the commissioner is required, because of an order of a court or tribunal, to repay an amount to

a person for an amount paid in relation to invalid AFAD, the commissioner is taken to have complied with the order if the commissioner applies the amount under subsection (3).

- (5) To remove any doubt, it is declared that this section does not affect the operation of the Administration Act, section 42 in relation to payments received by the commissioner for windfall duty.

## **Part 4                      Reassessment of windfall duty**

### **246S Reassessment of windfall duty**

- (1) This section applies if—
- (a) windfall duty is assessed on a claim for an AFAD windfall in relation to a relevant transaction; and
  - (b) the commissioner would, if the invalid AFAD to which the AFAD windfall relates had been validly imposed on the relevant transaction, have been required or permitted to make a reassessment of liability for AFAD for the relevant transaction under chapter 4 or the Administration Act.
- (2) If a reassessment would have been required for the AFAD, the commissioner must make a reassessment of the windfall duty.
- (3) If a reassessment would have been permitted for the AFAD, the commissioner may make a reassessment of the windfall duty.
- (4) For reassessing the windfall duty—

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- (a) chapter 4 applies for working out the amount of the invalid AFAD as if it were validly imposed AFAD; and
- (b) the Administration Act, part 5 applies for working out unpaid tax interest and penalty tax in relation to the amount of the invalid AFAD as if it were validly imposed AFAD.

## **Part 5                      Provisions for administering windfall duty**

### **246T Limitation period does not apply for particular reassessments**

- (1) This section applies if—
  - (a) invalid AFAD is purportedly imposed on a relevant transaction; and
  - (b) a person makes a claim for an AFAD windfall in relation to the transaction.
- (2) Despite the Administration Act, section 21, a reassessment to decrease the person's liability for the invalid AFAD to nil may be made at any time.

### **246U Unpaid tax interest**

For applying the Administration Act, section 54 to an amount of unpaid windfall duty for an AFAD windfall—

- (a) a reference in that section to the amount of primary tax is taken to be a reference to the amount of the AFAD windfall that is attributable to invalid AFAD; and
- (b) the Administration Act, section 54(5) does not apply; and



- (c) the start date for the Administration Act, section 54(2) and (3) is—
  - (i) if the person has paid an amount to the commissioner in relation to the purported liability for the invalid AFAD and, when the last payment was made, late payment interest for the purported liability was paid in full—the day after the last payment was made to the commissioner; or
  - (ii) otherwise—the day after an assessment notice was given for the assessment of the purported liability for the invalid AFAD.

#### **246V Charge over interest in land for unpaid windfall duty relating to dutiable transaction**

- (1) This section applies if—
  - (a) transfer duty has been imposed, and invalid AFAD was purportedly imposed, on a dutiable transaction; and
  - (b) a person is liable for windfall duty in relation to the invalid AFAD; and
  - (c) all or part of the windfall duty is not paid by the date the amount (the *outstanding liability*) is payable.
- (2) The outstanding liability is a first charge on the person's interest in AFAD residential land the subject of the dutiable transaction.
- (3) The charge has priority over all other encumbrances over the person's interest in the AFAD residential land other than a charge under section 156P.
- (4) Subsection (3) applies—

[s 5]

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- (a) whether the other encumbrances over the person's interest in the land—
  - (i) are registered or unregistered; or
  - (ii) were created before or after the charge arises under subsection (2); and
- (b) despite the *Land Title Act 1994*, part 3, divisions 2 and 2A.
- (5) The commissioner may lodge, under the Administration Act, part 4, division 5, a request to register the charge on the land that is the subject of the transaction.
- (6) Despite the Administration Act, section 47B, the registrar must not register the charge if the person is no longer the registered owner of the land.
- (7) On its registration, the charge is not affected by a disposition of the person's interest in the land.

#### **246W Application of ss 246C–246G in relation to charge**

Sections 246C to 246G apply in relation to a charge on land registered under section 246V as if—

- (a) a reference in the provisions to land were a reference to the AFAD residential land mentioned in section 246V(2); and
- (b) a reference in the provisions to a charge mentioned in section 246C(1)(a) were a reference to the charge registered under section 246V; and
- (c) a reference in the provisions to an outstanding liability were a reference to the outstanding liability under section 246V(1)(c).

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## Part 6                      Miscellaneous

### **246X Duty validly imposed under chs 2 and 3 not affected by invalid AFAD**

- (1) This section applies in relation to assessments of duty for a relevant transaction if invalid AFAD was purportedly imposed on the transaction.
- (2) To remove any doubt, it is declared that—
  - (a) an assessment of duty for the relevant transaction under chapter 2 or 3 is, and always has been, made separately from an assessment of AFAD under chapter 4 for the same transaction, whether or not the assessments are the subject of the same assessment notice; and
  - (b) the purported imposition of the invalid AFAD does not affect—
    - (i) the validity of an assessment of any other duty for the transaction; or
    - (ii) any other right or liability acquired or incurred, or an act or omission done or made, in relation to the assessment of other duty for the transaction.

### **246Y Right to recovery of transfer duty payment under s 246I not affected by invalid AFAD**

- (1) This section applies if—
  - (a) a person was entitled to recover an amount from another person in relation to an amount of transfer duty imposed on a dutiable transaction under section 246I; and
  - (b) invalid AFAD was purportedly imposed on the transaction.
- (2) The person's entitlement to recover the amount is

[s 6]

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not affected merely because the amount is invalid AFAD.

- (3) The person may recover the amount from the person as a debt as if the invalid AFAD had been validly imposed.

### **246Z No payment of interest by commissioner for payment in relation to purported liability for invalid AFAD**

A reference in the Administration Act, section 61(1) to a refund of tax or late payment interest does not include a reference to a refund of an amount paid to the commissioner because of the purported imposition of invalid AFAD on a relevant transaction.

## **6 Amendment of sch 6 (Dictionary)**

- (1) Schedule 6—

*insert—*

***AFAD windfall***, for chapter 4A, see section 246M.

***claim***, for an AFAD windfall, for chapter 4A, see section 246N.

***decision day***, for chapter 4A, see section 246J(4).

***invalid AFAD***, for chapter 4A, see section 246J(3).

***payment day***, for chapter 4A, see section 246N(2)(c)(ii).

***windfall duty***, for chapter 4A, see section 246L.

- (2) Schedule 6, definition *relevant transactions*, after ‘chapter 4’—

*insert—*

and 4A

## **Part 3                      Amendment of Electricity Act 1994**

### **7            Act amended**

This part amends the *Electricity Act 1994*.

### **8            Insertion of new ch 14, pt 21**

Chapter 14—

*insert—*

## **Part 21                      Validation of transfers of particular generation authority**

### **363 Transfer dated 14 June 2024**

- (1) This section applies in relation to the transfer of generation authority G01/17 to Tilt Renewables Australia Pty Ltd ACN 101 038 331—
  - (a) dated on 14 June 2024; and
  - (b) stated to have effect from 26 June 2024.
- (2) The transfer is taken to be, and to have always been, validly made under this Act.
- (3) Anything done or omitted to be done by a person as a result of, or in reliance on, the transfer is taken to be, and to have always been, as valid and lawful as it would be or would have been if, at the time it was done or omitted to be done, the transfer had been validly made under this Act.
- (4) The revocation of the transfer on 20 June 2025 is

[s 9]

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taken to be, and to have always been, validly made under this Act.

- (5) No compensation is payable by the State to any person because of the operation of this section.

### **364 Transfer dated 20 June 2025**

- (1) This section applies in relation to the transfer of generation authority G01/17 to Tilt Renewables Australia Pty Ltd ACN 101 038 331—
- (a) dated on 20 June 2025; and
- (b) stated to have effect from 20 June 2025.
- (2) To remove any doubt, it is declared that the transfer is taken to be, and to have always been, validly made under this Act.

## **Part 4                      Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000**

### **9            Act amended**

This part amends the *First Home Owner Grant and Other Home Owner Grants Act 2000*.

### **10          Amendment of pt 3, div 7, hdg (Relevant eligible transactions—20 November 2023 to 30 June 2025)**

Part 3, division 7, heading, ‘2025’—

*omit, insert—*

**2026**

**11 Amendment of s 25EA (Meaning of *relevant eligible transaction*)**

Section 25EA(1), ‘2025’—

*omit, insert—*

2026

**Part 5 Amendment of Land Tax Act 2010**

**12 Act amended**

This part amends the *Land Tax Act 2010*.

**13 Amendment of s 60 (Unpaid land tax is a first charge on land)**

(1) Section 60(1), after ‘imposed’—

*insert—*

, subject to any charge for an outstanding liability  
for windfall tax

(2) Section 60(2), after ‘land’—

*insert—*

, other than any charge of an outstanding liability  
for windfall tax

**14 Insertion of new pt 7A**

After part 7—

*insert—*

**Part 7A Windfall tax**

**Division 1 Preliminary**

### **63A Application of part**

- (1) This part applies if—
  - (a) land tax was purportedly imposed on taxable land for a financial year at a foreign surcharge rate; and
  - (b) the purported liability for the land tax imposed at a foreign surcharge rate arose before 8 April 2024; and
  - (c) the purported liability for the land tax imposed at a foreign surcharge rate is or was assessed, and an assessment notice for the assessment is or was given by the commissioner, before the decision day; and
  - (d) the purported imposition of the land tax at the foreign surcharge rate was invalid only because the provisions of this Act purporting to impose the foreign surcharge rate, including section 104 or 105, were to any extent invalid or inoperative under the Commonwealth Constitution, section 109.
- (2) Subsection (1)(d) is taken to be satisfied if a corresponding provision is to any extent invalid or inoperative under the Commonwealth Constitution, section 109.
- (3) Land tax described in subsection (1) is ***invalid land tax***.
- (4) Subsection (5) applies if—
  - (a) sections 32(1)(b)(ii) and 104 were to any extent invalid or inoperative as mentioned in subsection (1)(d); or
  - (b) sections 32(1)(c) and 105 were to any extent invalid or inoperative as mentioned in subsection (1)(d).
- (5) ***Invalid land tax*** includes land tax purportedly imposed on taxable land for a financial year at the



foreign surcharge rate under any of the provisions mentioned in subsection (4).

(6) To remove any doubt, it is declared that *invalid land tax* does not include land tax validly imposed under section 32(1)(b)(i).

(7) For subsection (1)(c), the *decision day* is the earlier of the following days—

(a) the day a court first decides provisions of this Act were to any extent invalid or inoperative as mentioned in subsection (1)(d);

(b) the day a court first decides a corresponding provision is to any extent invalid or inoperative as mentioned in subsection (2).

(8) In this section—

*corresponding provision* means any of the following provisions, to the extent the provisions impose duty on a transaction involving residential land and a foreign entity, or impose or provide for a rate of tax for a foreign entity who owns land that is taxable—

(a) the *Duties Act 2001*, chapter 4 and section 688;

(b) the *Duties Act 1997* (NSW), chapter 2A or chapter 4, part 2B;

(c) the *Duties Act 2000* (Vic), both—

(i) section 282A; and

(ii) either section 18A or 28A;

(d) the *Duties Act 2001* (Tas), chapter 2, part 3A or section 71A or 72A;

(e) the *Duties Act 2008* (WA), chapter 3A;

(f) the *Stamp Duties Act 1923* (SA), section 72 or 102AB;

[s 14]

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- (g) the *Land Tax Act 1956* (NSW), section 5A;
- (h) the *Land Tax Act 2000* (Tas), part 2, division 1A;
- (i) the *Land Tax Act 2004* (ACT), part 2A;
- (j) the *Land Tax Act 2005* (Vic), both—
  - (i) section 106A; and
  - (ii) either schedule 1, part 4 or 5.

### **63B Commissioner must publish decision day**

The commissioner must, within 5 business days after the commissioner becomes aware the decision day has happened, give notice of the decision day by publishing it on the commissioner's website.

### **63C Imposition of windfall tax**

- (1) This part imposes tax (*windfall tax*) on a claim for a land tax windfall.
- (2) Windfall tax is imposed on the amount of a land tax windfall.

## **Division 2            Some basic concepts for windfall tax**

### **63D What is a *land tax windfall***

A *land tax windfall*, in relation to taxable land on which invalid land tax is purportedly imposed for a financial year, is an amount equal to the total of the following—

- (a) the invalid land tax;

- (b) any assessed interest and penalty tax for the invalid land tax;
- (c) any amount paid for late payment interest in relation to the invalid land tax.

### **63E What is a *claim* for a land tax windfall**

- (1) A person makes a *claim* for a land tax windfall for taxable land for a financial year if the person, on or after the decision day, gives notice to the commissioner that the person disputes the person's liability for invalid land tax purportedly imposed for the financial year, including, for example, by—
  - (a) asking the commissioner for a reassessment to decrease the person's purported liability for the invalid land tax to nil; or
  - (b) objecting to the assessment of the person's purported liability for the invalid land tax under the Administration Act, part 6; or
  - (c) starting a proceeding in relation to the person's purported liability for the invalid land tax; or
  - (d) advising the commissioner that the person does not intend to pay an amount relating to the person's purported liability for the invalid land tax; or
  - (e) asking the commissioner to refund an amount paid for the person's purported liability for the invalid land tax.
- (2) Also, a person is taken to have made a *claim* for a land tax windfall if—
  - (a) the commissioner is required, under a court order, to repay to the person an amount paid to the commissioner in relation to the person's purported liability for invalid land

[s 14]

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tax, other than an order in a proceeding mentioned in subsection (1)(c); or

(b) all of the following apply—

- (i) the person had, before the decision day (whether before or after the commencement of this section), objected to an assessment of land tax for a financial year;
- (ii) the question of whether the land tax is invalid land tax is relevant to the decision on the objection;
- (iii) the commissioner had not, before the decision day, given a written notice to the person of the commissioner's decision on the objection under the Administration Act, section 68;
- (iv) the person does not, before the written notice of the commissioner's decision is given, withdraw the objection; or

(c) both of the following apply—

- (i) the commissioner and the person are aware of the person's purported liability for invalid land tax;
- (ii) the person does not, by the following day (the **payment day**), pay an amount that would, if the invalid land tax had been validly imposed, have been payable—
  - (A) if the person withdrew an objection mentioned in paragraph (b)—the day that is 30 days after the person notified the commissioner of the withdrawal;
  - (B) otherwise—the day that is 30 days after the decision day.

- (3) Subsection (2)(a) applies in relation to a proceeding started before or after the commencement of this section.

## **Division 3      Liability for windfall tax**

### **63F When liability for windfall tax arises**

- (1) A person's liability for windfall tax arises when the person makes a claim for a land tax windfall.
- (2) For subsection (1), a claim is made by a person on the following day—
  - (a) if the person gives notice to the commissioner disputing the person's liability for invalid land tax imposed on taxable land for a financial year—the day the commissioner is notified;
  - (b) if the person is taken to have made a claim under section 63E(2)(a)—the day the order is made;
  - (c) if the person is taken to have made a claim under section 63E(2)(b)—on the day written notice of the commissioner's decision on the objection is given;
  - (d) if the person is taken to have made a claim under section 63E(2)(c)—the day after the payment day.

### **63G Who is liable to pay windfall tax**

- (1) Windfall tax must be paid by—
  - (a) if a person gives notice to the commissioner disputing the person's liability for invalid land tax imposed on taxable land for a financial year—the person; or

[s 14]

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- (b) if a person is taken to have made a claim under section 63E(2)(a)—the person required to be repaid under the order; or
  - (c) if a person is taken to have made a claim under section 63E(2)(b)—the person who made the objection; or
  - (d) if a person is taken to have made a claim under section 63E(2)(c)—the person who does not pay the amount by the payment day.
- (2) A reference in subsection (1) to the person by whom windfall tax must be paid includes a reference to—
  - (a) if the purported liability for invalid land tax for which windfall tax is imposed was assessed under section 22(4) as if the land were owned by 1 co-owner—each co-owner of the land when the purported liability arose; or
  - (b) if the person’s liability for invalid land tax for which windfall tax is imposed was assessed under section 22A(1) as if the land were owned by 1 person—each trustee of the trust when the purported liability arose.

### **63H Rate of windfall tax**

The rate of windfall tax imposed on a claim for a land tax windfall is 100% of the amount of the land tax windfall.

### **63I Commissioner must apply amounts paid for invalid land tax to liability for windfall tax**

- (1) This section applies if—

- (a) a person liable for windfall tax has paid an amount to the commissioner in relation to a purported liability for invalid land tax; and
  - (b) the person's purported liability for invalid land tax is, on a reassessment, decreased to nil.
- (2) Despite the Administration Act, section 37(1)(a), the person is not entitled to a refund of the amount.
- (3) The commissioner must apply the amount to the person's liability for windfall tax in the following order—
  - (a) firstly, any amount of the land tax windfall attributable to assessed interest or penalty tax that would have been payable in relation to the invalid land tax if it had been validly imposed;
  - (b) secondly, any amount of the land tax windfall attributable to an amount paid by the person for late payment interest in relation to the invalid land tax;
  - (c) thirdly, the amount of the land tax windfall attributable to the invalid land tax that would have been payable if it had been validly imposed.
- (4) If the commissioner is required, because of an order of a court or tribunal, to repay an amount to a person for an amount paid in relation to invalid land tax, the commissioner is taken to have complied with the order if the commissioner applies the amount under subsection (3).
- (5) To remove any doubt, it is declared that this section does not affect the operation of the Administration Act, section 42 in relation to payments received by the commissioner for windfall tax.

## **Division 4            Reassessment of windfall tax**

### **63J Reassessment of windfall tax**

- (1) This section applies if—
  - (a) windfall tax is assessed on a claim for a land tax windfall in relation to taxable land for a financial year; and
  - (b) the commissioner would, if the invalid land tax to which the land tax windfall relates had been validly imposed on the land, have been required or permitted to make a reassessment of liability for land tax at a foreign surcharge rate under this Act or the Administration Act.
- (2) If a reassessment would have been required for the land tax, the commissioner must make a reassessment of the windfall tax.
- (3) If a reassessment would have been permitted for the land tax, the commissioner may make a reassessment of the windfall tax.
- (4) For reassessing the windfall tax—
  - (a) section 32(1)(b)(ii) or (c) applies for working out the amount of the invalid land tax as if it were validly imposed land tax at a foreign surcharge rate; and
  - (b) the Administration Act, part 5 applies for working out unpaid tax interest and penalty tax in relation to the amount of the invalid land tax as if it were validly imposed land tax at a foreign surcharge rate.



## **Division 5            Effect of purported liability for invalid land tax on other liabilities for land tax**

### **63K Land tax validly imposed on taxable land not affected by invalid land tax**

- (1) This section applies in relation to assessments of land tax for taxable land for a financial year if invalid land tax was purportedly imposed on the land at the foreign surcharge rate mentioned in section 32(1)(b)(ii).
- (2) An assessment of land tax at the general rate under section 32(1)(b)(i) is taken to be, and to have always been, made separately from an assessment of land tax at a foreign surcharge rate, whether or not the assessments are the subject of the same assessment notice.
- (3) The purported imposition of the invalid land tax does not affect—
  - (a) the validity of the assessment of land tax at the general rate under section 32(1)(b)(i) for the taxable land for the financial year; or
  - (b) any other right or liability acquired or incurred, or an act or omission done or made, in relation to the assessment of land tax mentioned in paragraph (a).

## **Division 6            Recovery of windfall tax**

### **Subdivision 1    Charge for unpaid windfall tax**

### **63L Charge over interest in land for outstanding liability for windfall tax**

- (1) This section applies if—
  - (a) invalid land tax was purportedly imposed on taxable land for a financial year; and
  - (b) a person is liable for windfall tax in relation to the land for the financial year; and
  - (c) all or part of the windfall tax is not paid by the date the amount (the ***outstanding liability***) is payable; and
  - (d) the person with the outstanding liability has an interest in the land when the liability becomes payable.
- (2) The outstanding liability is a first charge on the person's interest in the land.
- (3) The charge has priority over all other encumbrances over the person's interest in the land.
- (4) Subsection (3) applies—
  - (a) whether the other encumbrances over the person's interest in the land—
    - (i) are registered or unregistered; or
    - (ii) were created before or after the charge arises under subsection (2); and
  - (b) despite the *Land Title Act 1994*, part 3, divisions 2 and 2A.
- (5) The commissioner may lodge, under the Administration Act, part 4, division 5, a request to register the charge on the land.
- (6) Despite the Administration Act, section 47B, the registrar of titles must not register the charge if the person is no longer the registered owner of the land.

- (7) On its registration, the charge is not affected by a disposition of the person's interest in the land.

### **63M Commissioner may apply to Supreme Court for order to sell**

- (1) This section applies if—
- (a) a charge has been registered over the land under section 63L; and
  - (b) the outstanding liability has not been paid within 18 months after registration.
- (2) The commissioner may apply to the Supreme Court for an order to sell the land stated in the application.
- (3) At least 6 months before making the application, the commissioner must give the persons mentioned in subsection (4) notice of the commissioner's intention to apply to the Supreme Court for an order to sell the land unless the outstanding liability is paid within 6 months after the date of the notice.
- (4) The persons to whom notice must be given are—
- (a) the persons liable to pay the outstanding liability; and
  - (b) the owner of the land.

### **63N When court must order sale of land**

- (1) The court must order the sale of the land if it is satisfied—
- (a) proper notice of the application for the order was given under section 63M; and
  - (b) there is an outstanding liability payable to the State.
- (2) However, the court may make an order only for

[s 14]

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the land the court considers is sufficient to realise proceeds to pay the amounts mentioned in section 63O(a) to (d).

### **63O Application of proceeds of sale**

The proceeds of the sale of land sold under the order must be applied as follows—

- (a) first, in payment of the commissioner's expenses on the application to the court for the order;
- (b) second, in payment of expenses properly incurred by the commissioner on the sale or any attempted sale;
- (c) third, in payment of the outstanding liability under the Administration Act, section 42;
- (d) fourth, in payment of amounts secured by a security interest or charge on the land recorded before the charge mentioned in section 63M(1)(a), unless the land is sold subject to the security interest or charge;
- (e) fifth, any balance must be applied as the court orders.

### **63P Registration of transfer**

- (1) If land is sold under the order to sell, the person stated in the order for this section must—
  - (a) sign a transfer in the appropriate form in favour of the purchaser; and
  - (b) lodge the transfer with the registrar of titles.
- (2) The registrar of titles must register the transfer as if it had been signed by the registered owner of the land.
- (3) Subsection (2) applies despite non-production of

the relevant instrument of title.

### **63Q Former owner may recover proceeds of sale as a debt**

- (1) The amount equal to the proceeds of the sale of land under the order to sell less an amount paid under section 63O(d) is a debt payable to the former owner of the land by the persons liable to pay the outstanding liability for which the order was made.
- (2) The former owner may recover the debt in a court of competent jurisdiction.
- (3) In this section—  
*former owner*, of land sold under the order to sell, means the person who owned the land immediately before its sale.

## **Subdivision 2 Other recovery provisions**

### **63R Recovery of windfall tax from mortgagee**

- (1) This section applies if—
  - (a) invalid land tax was purportedly imposed on taxable land for a financial year; and
  - (b) a person is liable for windfall tax in relation to the land for the financial year; and
  - (c) an outstanding liability for windfall tax is payable; and
  - (d) the person with the outstanding liability has an interest in the land when the liability becomes payable.
- (2) The commissioner may require a mortgagee for the person's interest in the land to pay, for the person, the outstanding liability.

[s 14]

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- (3) If a mortgagee pays an outstanding liability under this section—
  - (a) the mortgagee is entitled to recover the amount from the person as a debt; and
  - (b) the amount is taken to be secured by the mortgage in addition to any other amount it secures.

### **63S Other security for payment of outstanding liability**

- (1) The commissioner may take security for the payment of an outstanding liability.
- (2) The security must be in the form of a bank guarantee or cash deposit, or both.
- (3) In this section—  
*bank guarantee* see section 61(3).

## **Division 7            Miscellaneous**

### **63T Limitation period does not apply for particular reassessments**

- (1) This section applies if—
  - (a) invalid land tax is purportedly imposed on taxable land for a financial year; and
  - (b) a person makes a claim for a land tax windfall in relation to the land for the financial year.
- (2) Despite the Administration Act, section 21, a reassessment to decrease the person's liability for the invalid land tax to nil may be made at any time.

### **63U Unpaid tax interest**

For applying the Administration Act, section 54 to an amount of unpaid windfall tax for a land tax windfall—

- (a) a reference in that section to the amount of primary tax is taken to be a reference to the amount of the land tax windfall that is attributable to invalid land tax; and
- (b) the Administration Act, section 54(5) does not apply; and
- (c) the start date for the Administration Act, section 54(2) and (3) is—
  - (i) if the person has paid an amount to the commissioner in relation to the purported liability for the invalid land tax and, when the last payment was made, late payment interest for the purported liability was paid in full—the day after the last payment was made to the commissioner; or
  - (ii) otherwise—the day after an assessment notice was given for the assessment of the purported liability for the invalid land tax.

### **63V No payment of interest by commissioner for payment in relation to purported liability for invalid land tax**

A reference in the Administration Act, section 61(1) to a refund of tax or late payment interest does not include a reference to a refund of an amount paid to the commissioner because of the purported imposition of invalid land tax on taxable land for a financial year.

[s 15]

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**15 Amendment of s 64 (Purpose and operation of pt 8)**

Section 64(1), after ‘land tax’—

*insert—*

or windfall tax

**16 Amendment of s 66 (Application of pt 8)**

Section 66, ‘land tax benefit’—

*omit, insert—*

tax benefit

**17 Amendment of s 67 (When is a *land tax benefit* obtained)**

(1) Section 67, ‘land tax benefit’—

*omit, insert—*

tax benefit

(2) Section 67, ‘land tax payable’—

*omit, insert—*

land tax or windfall tax payable

(3) Section 67(2), ‘land tax that’—

*omit, insert—*

land tax or windfall tax that

**18 Amendment of s 68 (Matters to be considered in deciding purpose for scheme)**

Section 68, ‘land tax benefit’—

*omit, insert—*

tax benefit



**19 Amendment of s 69 (Assessments because of land tax benefit from scheme)**

- (1) Section 69, heading and subsection (1), ‘land tax benefit’—

*omit, insert—*

tax benefit

- (2) Section 69(1)(b) and (c), (3)(b)(i) and (ii) and (4), after ‘land tax’—

*insert—*

or windfall tax

**20 Amendment of sch 4 (Dictionary)**

Schedule 4—

*insert—*

***claim***, for a land tax windfall for part 7A, see section 63E.

***decision day***, for part 7A, see section 63A(7).

***foreign surcharge rate***, for the imposition of land tax, for part 7A, means either of the following rates—

- (a) the surcharge rate for a foreign company or trustee of a foreign trust under section 32(1)(b)(ii);
- (b) the rate for an absentee under section 32(1)(c).

***invalid land tax***, for part 7A, see section 63A(3), (5) and (6).

***land tax windfall***, for part 7A, see section 63D.

***outstanding liability***, for windfall tax, see section 63L(1)(c).

***payment day***, for part 7A, see section 63E(2)(c)(ii).

[s 21]

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*windfall tax* see section 63C.

## **Part 6                      Amendment of Parliament of Queensland Act 2001**

### **21        Act amended**

This part amends the *Parliament of Queensland Act 2001*.

### **22        Insertion of new s 91D**

After section 91C—

*insert—*

#### **91D Chairperson for certain public hearings**

- (1) If a portfolio committee is examining a Bill for an annual appropriation Act in a public hearing under the *Constitution of Queensland 2001*, section 26C the Speaker or the Deputy Speaker is the chairperson of the committee.
- (2) If the Speaker is present as a witness before a public hearing mentioned in subsection (1), the Deputy Speaker is the chairperson.
- (3) This section applies despite sections 91(3), 91A(3), 91B(3), and 91C(3).

## **Part 7                      Amendment of Payroll Tax Act 1971**

### **23        Act amended**

This part amends the *Payroll Tax Act 1971*.

**24 Amendment of s 27A (Rebate for periodic liability)**

Section 27A(3), definition *rebate*, paragraph (a), formula,  
definition *R*, paragraph (a), ‘or 2025’—

*omit, insert—*

, 2025 or 2026

**25 Amendment of s 35A (Rebate for annual payroll tax amount)**

Section 35A(4), definition *rebate*, paragraph (a), formula,  
definition *R*, paragraph (a), ‘or 2025’—

*omit, insert—*

, 2025 or 2026

**26 Amendment of s 43A (Rebate for final payroll tax amount)**

Section 43A(3), definition *rebate*, paragraph (a), formula,  
definition *R*, paragraph (a), ‘or 2025’—

*omit, insert—*

, 2025 or 2026

**27 Amendment of schedule (Dictionary)**

Schedule, definition *eligible year*, ‘or 2025’—

*omit, insert—*

, 2025 or 2026

**Part 8 Amendment of State Penalties Enforcement Act 1999**

**28 Act amended**

This part amends the *State Penalties Enforcement Act 1999*.

[s 29]

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**29 Amendment of s 35 (Effect of registration under this division)**

(1) Section 35(2)(a), ‘under section 33(3)’—

*omit.*

(2) Section 35—

*insert—*

(2A) To remove any doubt, it is declared that subsection (2)(a) applies whether or not section 33(3) applies in relation to the default certificate.

(2B) However, subsection (2)(a) does not apply in relation to the registration of an amended default certificate given to SPER under section 33(7).

(3) Section 35(2A) to (3)—

*renumber* as section 35(3) to (5).

**30 Insertion of new pt 10, div 10**

Part 10—

*insert—*

**Division 10      Transitional and validating  
provision for Revenue and  
Other Legislation  
Amendment Act 2025**

**198 Default certificates registered on or after 10  
June 2022**

(1) This section applies in relation to a default certificate registered under section 33 on or after 10 June 2022.

(2) New section 35 applies, and is taken to have applied from 10 June 2022, in relation to the default certificate.

- (3) Anything done, or omitted to be done, in relation to the default certificate or an enforcement order issued in relation to the default certificate is taken to be, and to have always been, as valid and lawful as it would be or would have been had new section 35 been in force from 10 June 2022.

*Examples of things done for subsection (3)—*

- the issuing of an enforcement warrant, and any action taken to enforce the warrant, under part 5, division 2
- the suspension of a person's driver licence under part 5, division 7

- (4) In this section—

***new section 35*** means section 35 as amended by the *Revenue and Other Legislation Amendment Act 2025*.

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