Revenue and Other Legislation Amendment Bill 2024

Statement of Compatibility

Prepared in accordance with Part 3 of the *Human Rights Act 2019*

In accordance with section 38 of the *Human Rights Act 2019* (Human Rights Act), I, Cameron Dick, Deputy Premier, Treasurer and Minister for Trade and Investment make this statement of compatibility with respect to the Revenue and Other Legislation Amendment Bill 2024 (the Bill).

In my opinion, the Bill is compatible with the human rights protected by the Human Rights Act. I base my opinion on the reasons outlined in this statement.

Overview of the Bill

The Bill will amend the following legislation administered by the Commissioner of State Revenue (Commissioner):

- the *Duties Act 2001* (Duties Act), to:
    - increase the transfer duty first home and first home vacant land concession thresholds and values at which they phase out from 9 June 2024; and
    - increase the rate of duty surcharge applying to foreign persons acquiring (directly or indirectly) certain residential land in Queensland from 7 per cent to 8 per cent from 1 July 2024 (AFAD measure);
- the *Land Tax Act 2010* (Land Tax Act) to increase the land tax surcharges applying to absentees, foreign companies and trustees of foreign trusts from 2 per cent to 3 per cent, from the 2024-25 financial year (land tax surcharge measure);
- the *Payroll Tax Act 1971* (Payroll Tax Act), to:
    - extend the 50 per cent rebate for wages paid or payable to apprentices and trainees to include wages paid or payable during the financial year ending on 30 June 2025; and
    - introduce a wage threshold for the 1 per cent payroll tax rate discount for regional employers, to exclude extremely large employers from claiming the discount, from 1 July 2024 (payroll tax regional discount measure); and
- the *First Home Owner Grant and Other Home Owner Grants Act 2000* (FHOG Act) to increase the amount of the First Home Owner Grant (FHOG) from $15,000 to $30,000 for certain eligible transactions (the FHOG measure).

Human Rights Issues

Human rights relevant to the Bill (Part 2, Division 2 and 3 *Human Rights Act 2019*)

In my opinion, the human rights under the Human Rights Act that are relevant to the Bill are:

- property rights (section 24 of the Human Rights Act) in respect of the AFAD measure, land tax surcharge measure, payroll tax regional discount measure and FHOG measure.

For the reasons outlined below, I am of the view that the Bill is compatible with these human rights.

The other amendments contained in the Bill have no adverse impact on the human rights protected by the Human Rights Act.

If human rights may be subject to limitation if the Bill is enacted – consideration of whether the limitations are reasonable and demonstrably justifiable (section 13 *Human Rights Act 2019*)

<u>**AFAD measure**</u>

The Duties Act imposes a duty surcharge, known as additional foreign acquirer duty (AFAD), on relevant transactions that are liable for transfer duty, landholder duty or corporate trustee duty, where a foreign person acquires (directly or indirectly) certain residential land in Queensland (AFAD residential land). AFAD is imposed at a rate of 7 per cent on the dutiable value of the relevant transaction to the extent of the foreign acquirer's interest, and to the extent the dutiable value relates to AFAD residential land.

The Bill amends the Duties Act to increase the rate of AFAD from 7 per cent to 8 per cent for relevant transactions where the liability for transfer duty, landholder duty or corporate trustee duty arises on or after 1 July 2024.

The AFAD measure may limit the human right of property rights (section 24 of the Human Rights Act).

(a) <u>the nature of the right</u>

The right to property under section 24 of the Human Rights Act protects the right of all persons to own property (alone or with others) and provides that people have a right to not be arbitrarily deprived of their property. The ability to own and protect property historically underpins many of the structures essential to maintaining a free and democratic society based on human dignity, equality and freedom.

The right includes the protection from the arbitrary deprivation of property. 'Arbitrary' in the human rights context refers to conduct that is capricious, unpredictable or unjust, and also refers to interferences which are unreasonable in the sense of not being proportionate to a legitimate aim that is sought. The term 'deprived' is not defined by the Human Rights Act, however deprivation in this sense is considered to include the substantial restriction on a person's use or enjoyment of their property, to the extent that it substantially deprives a property owner of the ability to use their property or part of that property (including enjoying exclusive possession of it, disposing of it, transferring it or deriving profits from it).

International human rights law provides an indication that the right to property in section 24 of the Human Rights Act is engaged by an increase in taxes. The AFAD measure will limit a person's property rights by increasing the rate of AFAD that is imposed for a relevant transaction and, thus, the total amount of a foreign acquirer's duty liability for that transaction.

(b) <u>the nature of the purpose of the limitation to be imposed by the Bill if enacted, including whether it is consistent with a free and democratic society based on human dignity, equality and freedom</u>

The purpose of the AFAD measure is to ensure that public revenue for the State is appropriately raised and there is sufficient funding for Government priorities.

This purpose is consistent with a free and democratic society based on human dignity, equality and freedom because it supports the maintenance of the public revenue and the delivery of essential infrastructure and services for the community.

(c) <u>the relationship between the limitation to be imposed by the Bill if enacted, and its purpose, including whether the limitation helps to achieve the purpose</u>

The increase in the rate of AFAD necessarily affects the right to property, because the higher the rate of AFAD that is imposed, the greater that a foreign acquirer's duty liability will be for a relevant transaction.

(d) <u>whether there are any less restrictive (on human rights) and reasonably available ways to achieve the purpose of the Bill</u>

There are no less restrictive and reasonably available ways to achieve the purpose of the AFAD measure.

An alternative to raising revenue through increased taxes, would be decrease Government spending in other areas in order to fund the delivery of Government initiatives. However, while this may achieve the outcome, it would likely affect other human rights, particularly depending on the areas in which cuts to spending were made.

Although international human rights law provides an indication that the right to property is engaged by an increase in taxes, it also recognises that this is qualified by the right of a State to secure payment of taxes.

The duties framework is well-established, and AFAD forms an important part of Queensland's revenue base. AFAD was announced as part of the 2016-17 State Budget and commenced on 1 October 2016. The AFAD framework has been amended since its introduction to provide relief in certain circumstances, including an exemption from AFAD for specified foreign retirees and a concession for eligible build to rent developments, to ensure it continues to be imposed as intended.

The increased rate of AFAD of 8 per cent, as provided by this measure, will ensure that Queensland remains competitive compared to New South Wales and Victoria, which both impose a foreign surcharge purchaser duty of 8 per cent. In this sense, the AFAD measure is considered to be proportionate and, as it will support the delivery of essential infrastructure and services for the community, for the purpose of achieving a legitimate aim.

In this respect, while foreign acquirers may have an increased duty liability as a result of the AFAD measure, it does not give rise to an arbitrary deprival of a person's property and there is a public interest in ensuring revenue for the State is appropriately raised.

(e) the balance between the importance of the purpose of the Bill, which, if enacted, would impose a limitation on human rights and the importance of preserving the human rights, taking into account the nature and extent of the limitation

In my opinion, the potential impact of the AFAD measure on an individual's property rights is outweighed by the benefits to the State and citizens in ensuring that public revenue for the State is appropriately raised and there is sufficient revenue to support the delivery of essential infrastructure and services for the community.

In reaching this view, it is significant that entering into a relevant transaction is a voluntary decision. Further, the legislative framework for AFAD is accessible and sufficiently clear to enable acquirers to inform themselves of their legal obligations in advance and decide whether to undertake a transaction. There are also legislative avenues available to challenge a duty assessment. Therefore, acquirers are able make an informed decision and, if they consider the impact on their human rights is too great, can choose not to undertake the transaction so that they are not affected by this measure.

(f) any other relevant factors

Nil.

Land tax surcharge measure

The Land Tax Act imposes land tax on the taxable value of taxable land each financial year. Land tax is calculated by applying the applicable general rate of land tax to the total taxable value of the owner's land. The general rates of land tax differ depending on whether the owner is an individual other than an absentee, company, trustee or absentee. A 2 per cent surcharge rate applies to absentees (absentee surcharge) and foreign companies and trustees of foreign trusts (foreign surcharge), in addition to the applicable general rates.

The Bill amends the Land Tax Act to increase both the absentee surcharge and foreign surcharge (collectively, land tax surcharges) from 2 per cent to 3 per cent from the 2024-25 financial year.

The land tax surcharge measure may limit the human right of property rights (section 24 of the Human Rights Act).

(a) the nature of the right

As noted above, the right to property protects the right of all persons to own property (alone or with others) and provides that people have a right to not be arbitrarily deprived of their property.

International human rights law provides an indication that the right to property in section 24 of the Human Rights Act is engaged by an increase in taxes. The land tax surcharge measure will limit the right to property by increasing the surcharge rate that applies to an absentee, foreign company and trustee of a foreign trust, which may result in some landowners having an increased land tax liability.

(b) the nature of the purpose of the limitation to be imposed by the Bill if enacted, including whether it is consistent with a free and democratic society based on human dignity, equality and freedom

The purpose of the land tax surcharge measure is to ensure that public revenue for the State is appropriately raised and there is sufficient funding for Government priorities.

This purpose is consistent with a free and democratic society based on human dignity, equality and freedom as it supports the maintenance of the public revenue and the delivery of essential infrastructure and services for the community.

(c) the relationship between the limitation to be imposed by the Bill if enacted, and its purpose, including whether the limitation helps to achieve the purpose

The increase in the land tax surcharges necessarily affects the right to property. The increased surcharge rate will apply, in addition to applicable general land tax rate, in order to calculate the land tax liability of an absentee, foreign company or trustee of a foreign trust for land owned as at midnight on 30 June 2024. The higher the rate of land tax that applies in this regard, the greater amount of land tax that will be payable by the landowner.

(d) whether there are any less restrictive (on human rights) and reasonably available ways to achieve the purpose of the Bill

There are no less restrictive and reasonably available ways to achieve the purpose of the land tax surcharge measure.

As noted above, an alternative to raising revenue through increased taxes, would be decrease Government spending in other areas in order to fund the delivery of Government initiatives. However, while this may achieve the outcome, it would likely affect other human rights, particularly depending on the areas in which cuts to spending were made.

Although international human rights law provides an indication that the right to property is engaged by an increase in taxes, it also recognises that this is qualified by the right of a State to secure payment of taxes.

The land tax framework in Queensland is well-established and forms an important part of the State's revenue base. The absentee surcharge has applied since the 2017-18 financial year and the foreign surcharge has applied since the 2019-20 financial year, as part of the land tax framework. The absentee surcharge has been adjusted since it was introduced to ensure it applied appropriately. In particular, to provide that Australian citizens and permanent residents who hold permanent visas are not absentees for land tax purposes.

Under this measure, the rate of the absentee and foreign surcharges will be increased to 3 per cent. This will ensure that Queensland remains competitive compared to New South Wales and Victoria, which both impose land tax surcharges at a rate of 4 per cent. In this sense, the land tax surcharge measure is considered to be proportionate and, as it will support the delivery of essential infrastructure and services for the community, for the purpose of achieving a legitimate aim.

In this respect, while absentees, foreign companies and trustees of foreign trusts may have an increased land tax liability as a result of this measure, it does not give rise to an arbitrary deprival of a person's property and there is a public interest in ensuring revenue for the State is appropriately raised.

Further, section 11 of the Human Rights Act provides that only individuals have human rights. When considering the impact that the land tax surcharge measure will have on individuals, it is relevant that, for the purposes of the foreign surcharge, foreign companies and a proportion of trustees of foreign trusts will be corporations rather than individuals, which will minimise the potential for any limitation on human rights.

(e) <u>the balance between the importance of the purpose of the Bill, which, if enacted, would impose a limitation on human rights and the importance of preserving the human rights, taking into account the nature and extent of the limitation</u>

In my opinion, the potential impact of the land tax surcharge measure on an individual's property rights is outweighed by the benefits to the State and citizens in ensuring that public revenue for the State is appropriately raised and there is sufficient revenue to support the delivery of essential infrastructure and services for the community.

In reaching this view, it is significant that it is open to landowners to decide how to arrange and manage the land they own. The land tax framework is accessible and sufficiently clear to enable taxpayers to inform themselves of their legal obligations and decide how to manage their affairs accordingly. There are also legislative avenues available to challenge a land tax assessment. Therefore, landowners are able to make an informed decision and, if they consider the impact on their human rights is too great, can choose to sell their land so that they are not affected by this measure.

Further, to the extent the land tax surcharge measure relates to the foreign surcharge, it will largely impact corporations rather than individuals and will therefore minimise the impact on human rights of an individual.

(f) <u>any other relevant factors</u>

Nil.

<u>Payroll tax regional discount measure</u>

The Payroll Tax Act imposes payroll tax on taxable wages paid or payable by an employer, or group of employers, in a financial year once the payroll tax exemption threshold (currently $1.3 million) is exceeded. The standard rates of payroll tax are:

- 4.75 per cent for employers, or groups of employers, who pay $6.5 million or less annually in Australian taxable wages; and
- 4.95 per cent for employers, or groups of employers, who pay more than $6.5 million annually in Australian taxable wages.

A 1 per cent rate discount on the standard rates of payroll tax above is available for eligible regional employers (regional rate discount). Currently, the regional rate discount applies to the return periods occurring in the 2019-20 to 2029-30 financial years for employers whose principal place of employment is in regional Queensland and who pay at least 85 per cent of taxable wages to regional employees.

To implement the payroll tax regional discount measure, the Bill will amend the eligibility requirements for the regional rate discount to introduce a wage threshold, whereby an employer will need to pay annual taxable wages of $350 million or less to be eligible for the discount.

Eligibility for the regional rate discount will continue to be tested for each periodic, annual and final return. Therefore, whether an employer pays annual taxable wages that are equal to or less than $350 million will be tested on a proportionate basis relative to the particular return period.

On this basis, to qualify for the regional rate discount for a return period from the 2024-25 financial year onwards, an employer will need to be a regional employer and pay taxable wages that are equal to or less than the wage threshold in that period.

Section 11 of the Human Rights Act provides that only individuals have human rights. When considering the impact that the payroll tax regional discount measure will have on individuals, it is relevant that, given the amount that the wage threshold will be set, the measure will likely only impact corporations. Therefore, the payroll tax regional discount measure is expected to have limited, if any, impact on individuals, which minimises the potential for any limitation on human rights. However, to the extent the payroll tax regional discount measure may apply to an individual, the human right affected is property rights (section 24 of the Human Rights Act), which is discussed below.

(a) <u>the nature of the right</u>

As noted above, the right to property protects the right of all persons to own property (alone or with others) and provides that people have a right to not be arbitrarily deprived of their property.

The payroll tax regional discount measure limits this right to the extent that an employer would be required to pay payroll tax at the standard rate for a period (being 4.95 per cent), rather than at the discounted rate (being 3.95 per cent), where the employer's taxable wages exceed the relevant wage threshold in that period.

(b) <u>the nature of the purpose of the limitation to be imposed by the Bill if enacted, including whether it is consistent with a free and democratic society based on human dignity, equality and freedom</u>

The purpose of the payroll tax regional discount measure is to exclude extremely large employers, who typically have a greater financial capacity to contribute to state revenues compared to smaller regional employers, from accessing the discount.

This purpose is consistent with a free and democratic society based on human dignity, equality and freedom because it ensures the benefit of the regional rate discount is sufficiently targeted and the integrity of the public revenue is appropriately maintained for the benefit of the State and all Queenslanders, by ensuring these extremely large regional employers are contributing at the same rate as other employers of that scale.

(c) the relationship between the limitation to be imposed by the Bill if enacted, and its purpose, including whether the limitation helps to achieve the purpose

Where an employer pays taxable wages in a period that exceed the relevant wage threshold, the employer would not qualify for the discount for that period. This will necessarily affect the right to property, because in these circumstances the employer will pay payroll tax at the standard rate instead (i.e. 4.95 per cent rather than 3.95 per cent). While this will result in particular employers paying an additional amount of payroll tax, this is consistent with the overall policy objective of the measure.

It is relevant to note that, as eligibility will be tested in each return period, if an employer does not qualify for the discounted rate in a periodic return period (e.g. because the employer pays taxable wages that exceed the wage threshold for a monthly periodic return), it will not preclude the employer from qualifying for the discounted rate in the annual return if the employer’s taxable wages are equal to or less than $350 million annually (subject to meeting the other eligibility requirements). In these circumstances, the employer may be entitled to a refund once the discounted rate is applied for taxable wages paid throughout the financial year as part of the annual return process.

(d) whether there are any less restrictive (on human rights) and reasonably available ways to achieve the purpose of the Bill

There are no less restrictive and reasonably available ways to achieve the purpose of the payroll tax regional discount measure.

The impact of the payroll tax regional discount measure on the right to property is on account of the requirement to pay payroll tax at a standard rate for a period, where the wage threshold requirement has not been met in that period. However, the measure does not impose a different rate of payroll tax in these circumstances, rather it will require these employers to pay payroll tax at the standard rates under the Payroll Tax Act, consistent with other employers that are not eligible for the discount. This would provide parity in the payroll tax rates applying to employers of a similarly extremely large size and, thus, in their contribution to the public revenue through payroll tax. In this sense, it is considered to be proportionate and, as it will support the maintenance of the public revenue, for the purpose of achieving a legitimate aim.

In this regard, while some employers may have an increased payroll tax liability as a result of the payroll tax regional discount measure, it does not give rise to an arbitrary deprival of a person’s property and there is a public interest in ensuring public revenue for the State is appropriately maintained.

(e) the balance between the importance of the purpose of the Bill, which, if enacted, would impose a limitation on human rights and the importance of preserving the human rights, taking into account the nature and extent of the limitation

In my opinion, the potential impact of the payroll tax regional discount measure on an individual's property rights is outweighed by the benefits to the State and citizens in ensuring the benefit of the regional rate discount is sufficiently targeted and public revenue is appropriately raised for the benefit of the State and all Queenslanders.

It is relevant to note that the eligibility requirements for the regional rate discount will be accessible and sufficiently clear to enable employers to determine how they apply in their particular circumstances and to manage their affairs, including potential limitations on human rights, accordingly.

In reaching this view, it is significant that the payroll tax regional discount measure will largely impact corporations rather than individuals and will therefore have limited, if any, impact on the human rights of an individual.

(f) any other relevant factors

Nil.

FHOG measure

The FHOG Act provides for payment of a grant for first home buyers who have entered into an eligible transaction which has been completed and who satisfy certain eligibility criteria. An eligible transaction is a contract to purchase or build a new home, or the building of a new home by an owner-builder.

On 23 November 2023, an administrative arrangement was approved to increase the amount of the FHOG from $15,000 to $30,000 for eligible transactions entered into between 20 November 2023 and 30 June 2025 (both dates inclusive), with effect from 20 November 2023 (administrative arrangement).

However, the FHOG Act still provides that the amount of the FHOG is $15,000. The Bill amends the FHOG Act to give legislative effect to the administrative arrangement and clarify that a $30,000 grant is available for eligible transactions entered into between the relevant dates, with retrospective effect from 20 November 2023.

While the Bill does not amend the FHOG Act to create any new powers or rights, the FHOG measure enables the Commissioner to exercise existing investigative, enforcement and recovery powers under the FHOG Act in respect of applications and decisions made for the increased FHOG. It also ensures applicants can access existing objection and review rights in respect of the increased FHOG amount.

The FHOG measure may limit an individual's property rights (section 24 of the Human Rights Act).

(a) the nature of the right

As noted above, the right to property under section 24 of the Human Rights Act protects the right of all persons to own property (alone or with others) and provides that people have a right to not be arbitrarily deprived of their property.

The FHOG measure, in and of itself, is beneficial to individuals and does not limit an individual's human rights. However, it will enable existing investigative, enforcement and recovery powers under the FHOG Act to be exercised in respect of grant applications and decisions made for the increased FHOG.

The FHOG Act provides the Commissioner with powers to carry out investigative and enforcement activities in relation to payment of the grant to applicants. There are powers to facilitate recovery of the grant, including the power to require repayment of the grant and to impose a penalty amount in certain circumstances (e.g. if the applicant gave false or misleading documents). The penalty amount may be up to the amount of the grant that is to be repaid.

As money is a form of property for the purposes of human rights analysis, the FHOG measure could limit a person's property rights to the extent an applicant is required to repay the FHOG and is subject to a penalty amount, in respect of applications for the increased FHOG.

(b) the nature of the purpose of the limitation to be imposed by the Bill if enacted, including whether it is consistent with a free and democratic society based on human dignity, equality and freedom

The FHOG may be paid before certain eligibility conditions, such as occupancy requirements, are satisfied. Accordingly, it is necessary for there to be appropriate revenue protection measures in place to ensure that the FHOG scheme is operating as intended and that the grant is only provided to eligible persons.

Applicants may be legislatively required to repay the grant where conditions of the grant are not complied with, a grant was paid in error or an applicant is later found not to have satisfied the eligibility criteria. Further, where an applicant has failed to repay an amount as required, an applicant does not satisfy the conditions of the grant or an amount has been paid in error to an applicant who has provided false or misleading information, then the Commissioner may impose a penalty.

The abovementioned purposes are consistent with a free and democratic society based on human dignity, equality and freedom because, collectively, they ensure that:

- the increased FHOG is only available for eligible applicants as intended, maintaining the integrity of the FHOG scheme,
- there is consistency between applicants for the increased FHOG and applicants for other grants under the FHOG Act,
- appropriate measures are in place to disincentive non-compliance with the requirements of the FHOG, and

- community expectations are met that, where a person has incorrectly received the FHOG, there is an appropriate framework and recourse in place to facilitate its repayment and to ensure the protection of public revenue.

(c) <u>the relationship between the limitation to be imposed by the Bill if enacted, and its purpose, including whether the limitation helps to achieve the purpose</u>

Enabling existing recovery powers under the FHOG Act to be exercised in respect of grant applications and decisions made for the increased FHOG will ensure the Commissioner can take appropriate action to facilitate its recovery in circumstances where an applicant is ultimately not entitled to the increased FHOG. This will necessarily impact property rights to the extent an applicant is required to repay the grant or is subject to a penalty amount. This is consistent with the general operation of the FHOG Act with respect to other grants administered under that Act.

This is necessary to ensure that the benefit of the FHOG is only provided to eligible applicants as intended and uphold the integrity of the FHOG scheme. Further, given this beneficial grant program is government funded, it will facilitate the continued and effective management of public revenue.

(d) <u>whether there are any less restrictive (on human rights) and reasonably available ways to achieve the purpose of the Bill</u>

There are no less restrictive and reasonably available ways to achieve the purpose of the FHOG measure.

From 23 November 2023, the Commissioner has administered the increased FHOG in accordance with the administrative arrangement, together with the FHOG Act. The administrative arrangement is published and publicly available under *Public Ruling FHOGA000.2.1– Administrative arrangement—increase to amount of first home owner grant*. It sets out the terms and conditions for payment of the increased FHOG.

The administrative arrangement contains certain anti-avoidance provisions, including requiring repayment of the grant where an applicant does not comply with a condition of the arrangement. In lodging an application for the increased FHOG, applicants were required to review and agree to the terms and conditions of the administrative arrangement.

However, provisions to facilitate the recovery of the grant cannot be effectively provided for in an administrative arrangement. Unlike recovery provisions that are legislated, if an applicant does not voluntarily repay the grant, any recovery action under the administrative arrangement would be limited to legal proceedings against the applicant for breach of the conditions of the arrangement.

To support the integrity of the FHOG scheme and protect public revenue, it is critical that an appropriate framework is in place to recover the grant where an applicant has received it incorrectly and to disincentive non-compliance with the FHOG requirements. Such powers need to be provided for in primary legislation to ensure they have full legal effect.

The FHOG measure enables existing recovery powers under the FHOG Act to be applied in respect of applications and decisions made for the increased FHOG. The recovery powers in the FHOG Act are well established and apply consistently to all grants administered under that

Act, which includes the FHOG, HomeBuilder Grant and Regional Home Building Boost Grant. By applying these provisions to the increased FHOG, it will mean there is consistent treatment between applicants for all grants administered under the FHOG Act.

It is also relevant to note that these powers are only exercisable in certain circumstances, such as where the grant has been paid in error, where an applicant is found not to have met the eligibility criteria or occupancy requirements, or where the applicant provides false or misleading documents or makes false or misleading statements. Further, safeguards are already in place, in that applicants have the right to lodge an objection if they are dissatisfied with the Commissioner's decision to require them to repay the amount of the grant or to impose a penalty amount and, if dissatisfied with the decision on objection, applicants can request review of that decision by the Queensland Civil and Administrative Tribunal.

(e) <u>the balance between the importance of the purpose of the Bill, which, if enacted, would impose a limitation on human rights and the importance of preserving the human rights, taking into account the nature and extent of the limitation</u>

In my opinion, the potential impact of the FHOG measure on an individual's property rights, in requiring repayment of the increased FHOG and imposing penalty amounts in certain circumstances, is outweighed by the importance of maintaining the integrity of the FHOG scheme and the benefit to applicants and the State and citizens in ensuring the increased FHOG is only available as intended.

In reaching this view, it is significant that:

- the FHOG measure, in and of itself, is beneficial to individuals, in that it provides additional support for first home buyers in Queensland buying or building a new home,
- the relevant recovery powers are not new and are consistent with recovery powers that are available in relation to other grants administered under the FHOG Act,
- the relevant powers will operate in limited circumstances only and where an applicant is not entitled to the FHOG, and
- applicants have rights under the FHOG Act to object and request review, where they are dissatisfied with a decision of the Commissioner requiring repayment of the grant or imposing a penalty amount.

(f) <u>any other relevant factors</u>

Nil.

Conclusion

In my opinion, the Revenue and Other Legislation Amendment Bill 2024 is compatible with human rights under the Human Rights Act because it limits human rights only to the extent that is reasonable and demonstrably justifiable in a free and democratic society based on human dignity, equality and freedom.

THE HONOURABLE CAMERON DICK MP
DEPUTY PREMIER
TREASURER
MINISTER FOR TRADE AND INVESTMENT