

# Revenue and Other Legislation Amendment Bill 2025

## 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, David Janetzki MP, Treasurer, Minister for Energy and Minister for Home Ownership make this statement of compatibility with respect to the Revenue and Other Legislation Amendment Bill 2025 (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) and the Registrar of the State Penalties Enforcement Registry (SPER):

- the *Duties Act 2001* (Duties Act) and *Land Tax Act 2010* (Land Tax Act) to introduce windfall tax provisions, which will apply in certain circumstances where provisions imposing Queensland foreign surcharges, including recently passed revenue protection provisions, are constitutionally invalid or inoperative. Also, to further protect against a successful challenge to foreign surcharge validity and make other supporting amendments;
- the *First Home Owner Grant and Other Home Owner Grants Act 2000* to extend the temporary increased amount of the First Home Owner Grant from \$15,000 to \$30,000 for a further year, until 30 June 2026;
- the *Payroll Tax Act 1971* to extend the 50 per cent payroll tax rebate for wages paid or payable to apprentices and trainees for a further year, until 30 June 2026; and
- the *State Penalties Enforcement Act 1999* (SPE Act) to clarify the circumstances in which a registration fee may be imposed when a matter is registered with SPER on or after 10 June 2022 following a person defaulting on an infringement notice.

The Bill also amends the *Electricity Act 1994* (Electricity Act) to validate decisions made by the regulator under the Electricity Act to transfer a generation authority to Tilt Renewables Australia Pty Ltd (Tilt Renewables).

The Bill also amends the *Parliament of Queensland Act 2001* to provide that the Speaker or the Deputy Speaker of the Legislative Assembly are to chair the public hearings held in accordance with section 26C of the *Constitution of Queensland 2001*.

## 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) in respect of the amendments relating to the Electricity Act, Queensland's foreign surcharges and the SPER registration fee.

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.

The Bill makes amendments to the internal operations of parliamentary committees and does not limit, or enhance, the human rights of an individual. Further the Bill does not impact on the ability of members of a parliamentary committee to participate fully in the public hearings held in accordance with section 26C of the *Constitution of Queensland 2001* or of members of the Legislative Assembly to fully participate in parliamentary debate.

### **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*)**

#### **Amendments to the Electricity Act**

Validating the decisions made by the regulator to transfer the generation authority to Tilt Renewables will provide legal certainty that the transfer was validly made.

Property rights of the Human Rights Act include the right not to be arbitrarily deprived of one's property. The concept of 'property' encompasses economic interests and some types of statutory licences.<sup>1</sup> Whether property is deprived arbitrarily will depend on whether the property is removed in a way that is capricious, unjust or unreasonable in the sense of being disproportionate to a legitimate aim sought. If an interference is proportionate under section 13 of the Human Rights Act, it will not be arbitrary.

The validation of the decisions to transfer the generation authority to Tilt Renewables will promote the right to property, because it ensures the validity and continuity of the generation authority held by Tilt Renewables.

However, new sections 363 and 364 of the Electricity Act will also effectively extinguish any cause of action that may exist against the State in relation to the validation of the transfers of the generation authority. The right to property is therefore also engaged by this aspect of the provisions.

In my opinion, the right to property is unlikely to be limited, because corporations do not hold human rights under the Human Rights Act (section 11), and there are no individuals who are expected to be affected by the validating provisions.

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<sup>1</sup> *Victorian Taxi Families Inc and Redfield Court Holdings Pty Ltd v Commercial Passenger Vehicle Commission* [2020] VSC 762, [88]-[94] (Cavanough J).

If an individual's ability to bring a cause of action is limited by the validations, any limit on the right to property would be justified under section 13 of the Human Rights Act because:

- the purpose of new part 21 of chapter 14 of the Electricity Act is to ensure legal certainty about the regulator's decisions to transfer the generation authority to Tilt Renewables, and protect the State (and its revenue) from any potential liability arising from the validations. Those are legitimate purposes.
- Validating the decisions relevant to the transfer of the generation authority to Tilt Renewables will provide legal certainty and protect the State from any potential liability arising from the transfers.
- There are no less restrictive ways to achieve those aims. Taking no action to validate the decisions would not provide legal certainty about the transfer. Taking no action may also leave the State exposed to potential liability in respect of the transfer decisions.
- On balance, the importance of ensuring the legal certainty of the transfer decisions outweighs any impacts on an individual's right to bring a cause of action against the State with respect to the transfer decisions.

As any interference with property would be proportionate, it would not be arbitrary. The right to property is therefore not limited.

In my opinion, the amendments to the Electricity Act are compatible with human rights under the Human Rights Act because the amendments do not limit a human right.

#### **Amendments relating to Queensland's foreign surcharges**

Under foreign surcharge provisions in the Duties Act and Land Tax Act, foreign persons who acquire or own land in Queensland may be subject to duty and land tax foreign surcharges and differential rates and thresholds for land tax (collectively, the foreign surcharges).

There was a period of uncertainty as to the interaction of particular Commonwealth laws with the imposition of State foreign surcharges in relation to persons from certain countries. If a court considers that State and Commonwealth laws are inconsistent, this may lead to a finding, in accordance with section 109 of the *Commonwealth Constitution* (the Constitution), that the State law is invalid to the extent of the inconsistency. In response to this uncertainty, amendments were made by the *Revenue Legislation Amendment Act 2025* (RLAA) to introduce revenue protection provisions.

As a further revenue protection measure, the Duties Act and Land Tax Act will be amended to introduce provisions to implement a windfall duty and a windfall tax (collectively, the windfall taxes) and to support their proper operation and enforcement. These windfall tax provisions will only apply if both the foreign surcharge provisions and the RLAA revenue protection provisions were invalid or inoperative because of section 109 of the Constitution to the extent they apply to certain foreign surcharge liabilities.

If the windfall tax provisions apply, a taxpayer will be entitled to a tax windfall if they have been given an assessment of a foreign surcharge liability arising before 8 April 2024 and the foreign surcharge, as it applied in relation to their transaction or land, is invalid because the relevant imposition provisions were to any extent constitutionally invalid or inoperative. A windfall tax liability will only be imposed on taxpayers who claim, or are taken to claim, their entitlement to a tax windfall by undertaking certain actions.

The windfall taxes will generally be administered in the same way as any other tax. The *Taxation Administration Act 2001* (Taxation Administration Act) will generally apply in relation to administration of the windfall taxes, with taxpayers having the same objection and appeal rights in relation to assessments of windfall tax and reassessments being able to be made as necessary. Unpaid tax interest (UTI) and penalty tax will apply consistent with other taxes to the extent appropriate.

However, some aspects of administration will be different to enable the windfall taxes to operate properly. Relevantly, payments made by a taxpayer in relation their relevant foreign surcharge liability will be applied to their windfall tax liability to ensure no refunds have to be made and the application of such a payment will be deemed to satisfy any requirement to repay ordered by a court.

Some new security and recovery powers will be introduced for the windfall taxes. These powers align with powers that currently apply in relation to particular duties and land tax so generally equivalent powers effectively continue to apply in relation to taxpayers subject to the windfall taxes. In particular, unpaid windfall duty and windfall tax will be a first charge on certain relevant land with power of sale exercisable in particular limited circumstances. Additionally, the Commissioner will be able to take security (in the form of a bank guarantee or cash deposit or both) for the payment of unpaid windfall tax and will be able to recover an amount of unpaid windfall tax from a mortgagee of certain relevant land.

In addition, amendments will be made to address certain issues that may arise from a successful challenge to foreign surcharge validity. Relevantly, amendments will ensure that a taxpayer who successfully challenges the validity of a foreign surcharge cannot be awarded statutory interest currently contemplated in the Taxation Administration Act.

Particular aspects of these amendments may limit the human right of property rights (section 24 of the Human Rights Act).

(a) the nature of the right

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 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 amendments relating to Queensland's foreign surcharges potentially limits this right in that:

- they impose a windfall tax on certain persons and there may be UTI and penalty tax implications that follow, depending on the circumstances;
- while the amendments do not remove a person's right to challenge the validity of a foreign surcharge liability that arose during the period of uncertainty, the practical effect of them is to remove any property rights that may arise, or be perceived to arise, from such a challenge. Specifically, the person will not have a right to a refund of an amount paid in relation to a foreign surcharge liability and statutory interest contemplated under the Taxation Administration will not be able to be awarded to the person by a court;

- the introduction of new security and recovery provisions may impact the property rights of a taxpayer liable to windfall tax as well as third parties such as other owners of certain relevant land to which a charge applies and mortgagees of certain relevant land.

(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 amendments relating to Queensland's foreign surcharges is to further protect the revenue base against legal challenges to the constitutional validity of Queensland's foreign surcharges. These foreign surcharges were introduced 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 windfall tax provisions will help to achieve the purpose outlined above as, for the reasons below, they will ensure that persons intended to be liable for a foreign surcharge are not relieved of their liabilities.

If the windfall tax provisions apply and a taxpayer claims their entitlement to a tax windfall, an amount of windfall tax will be imposed which will be equivalent to their relevant foreign surcharge liability (plus penalty tax and interest assessed or paid). If the taxpayer made payments in relation to their foreign surcharge liability, those payments will be applied to their windfall tax liability, ensuring no refunds have to be made and ultimately protecting foreign surcharge revenue collected. For taxpayers that paid their foreign surcharge liability in full, there will generally be no UTI and penalty tax implications.

If the taxpayer has not paid, or only partly paid, their relevant foreign surcharge liability, they will be required to pay any outstanding windfall tax liability (i.e. after any part payments for their foreign surcharge liability have been applied). Consistent with the approach for other State taxes that are unpaid, UTI will appropriately accrue on unpaid amounts of windfall tax, ensuring UTI outcomes for a taxpayer subject to a windfall tax are generally equivalent to those that would have resulted from their foreign surcharge liability.

If the taxpayer fails to pay as required, new security and recovery provisions specific to the windfall taxes (which align with existing specific security and recovery provisions in the Duties Act and Land Tax Act) will be available to support collection of the outstanding amounts if necessary. These are longstanding and effective mechanisms for supporting the collection of unpaid amounts due to the State. They will collectively contribute to facilitating the recovery of unpaid windfall taxes which will ultimately ensure that foreign surcharge revenue assessed can be collected.

A taxpayer who is liable for a windfall tax may be also subject to penalty tax in limited circumstances such as where their windfall tax liability is increased on a reassessment. Consistent with the approach for other State taxes, penalty tax will appropriately apply,

ensuring penalty tax outcomes for a taxpayer subject to a windfall tax are generally equivalent to those that would have resulted from their foreign surcharge liability. Penalty tax is an administrative sanction which applies for all State taxes and it is generally imposed on taxpayers that fail to comply with their obligations. It is a longstanding and effective mechanism for incentivising compliance upfront which ultimately contributes to ensuring the proper amount of tax is paid as intended. Consistent with the approach taken for all other taxes, penalty tax will exist as a mechanism to ensure the proper amount of windfall tax, equivalent to the taxpayer's intended foreign surcharge liability, is paid.

Amendments that are in addition to the windfall tax provisions will also help to achieve the purpose outlined above. Specifically, the amendments to ensure that statutory interest cannot be awarded by a court to a person who successfully challenges their foreign surcharge liability will ensure that such persons cannot effectively be relieved of any part of their foreign surcharge liability by deriving a financial benefit from such a challenge.

(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 amendments relating to Queensland's foreign surcharges.

Limitations on human rights arising from the amendments related to the foreign surcharge are ameliorated by a number of factors outlined below.

The windfall tax provisions will only apply if both the foreign surcharge provisions and the RLAA revenue protection provisions were constitutionally invalid or inoperative to the extent they apply to certain foreign surcharge liabilities. If they do apply, they will only apply to persons from certain countries liable for a foreign surcharge during the period of uncertainty and a windfall tax will only be imposed on a person if they claim or are taken to claim their entitlement to a tax windfall. As the amendments will potentially apply to only a particular cohort of persons who are subject to the foreign surcharges, this necessarily minimises the potential for limitations on human rights. Also, as the foreign surcharges apply to foreign individuals, foreign corporations and trustees of foreign trusts, and section 11 of the Human Rights Act provides that only individuals have human rights, this further minimises the potential for the amendments to limit human rights.

If the windfall tax provisions apply, a liability for windfall tax only arises if a taxpayer claims or is taken to claim their tax windfall by undertaking certain actions. This will be where they obtain a court order for the repayment of amounts paid in relation to their foreign surcharge liability on the basis of invalidity or they otherwise take or have taken action to assert that their liability is invalid. For example, by commencing legal proceedings, seeking a refund or reassessment to reduce their foreign surcharge liability to nil, making or pursuing an objection, advising of an intention not to pay or failing to pay after ceasing to pursue an assertion of invalidity. That is, it will be a choice for taxpayers whether they accept the potential impact on their property rights associated with the windfall tax provisions.

Further, a windfall tax liability will only be imposed as an alternative to a foreign surcharge liability. It will not be imposed in addition to a foreign surcharge validly imposed in relation to a relevant transaction or land held.

In the event that a windfall tax is imposed on a taxpayer, existing objection and review rights under the Taxation Administration Act will be available, giving them the option of seeking a review in relation to outcomes arising from the windfall tax provisions which may limit their property rights. For example, if they are dissatisfied with their windfall tax assessment and disagree with the amount of windfall tax, interest or penalty tax assessed, they may lodge an objection with the Commissioner. If dissatisfied with the Commissioner's decision on objection, they may appeal to the Supreme Court or apply to the Queensland Civil and Administrative Tribunal for a review of the Commissioner's decision.

In relation to the new security and recovery powers specific for the windfall taxes, appropriate limitations and safeguards will apply and the potential for one of the powers to limit human rights is practically minimised. In particular:

- unpaid windfall duty or windfall tax will only be a first charge on a taxpayer's interest in relevant land if the taxpayer still owns the land that was the subject of their foreign surcharge liability that ultimately gave rise to their liability for the windfall duty or windfall tax.
- the power of sale will only be engaged if the unpaid windfall duty or windfall tax has not been paid within 18 months of the charge being registered on the land and the Commissioner has given the taxpayer and any owner of the land 6 months' notice before applying to the Supreme Court to sell the land. Further, any owners not liable for a foreign surcharge will have a statutory entitlement to recover proceeds from the sale (less certain amounts to discharge earlier security interests recorded for the land) as a debt from the taxpayer.
- the Commissioner will only be able to require a mortgagee of the taxpayer's interest in relevant land to pay an amount of unpaid windfall tax if the taxpayer still owns the land that was the subject of the foreign surcharge liability that ultimately gave rise to their liability for windfall tax and the mortgagee will have a statutory entitlement to recover that amount as a debt which will be taken to be secured by the mortgage.
- most mortgages are corporations as opposed to individuals. As section 11 of the Human Rights Act provides that only individuals have human rights, this limits the potential for limitations on human rights arising from the power to require a mortgagee to pay unpaid windfall tax.

These powers align with powers that currently apply in relation to particular duties and land tax. This necessarily minimises the impact on human rights in that generally equivalent powers will effectively continue to apply in relation to taxpayers subject to the windfall taxes, as opposed to those taxpayers being potentially exposed to different security and recovery powers.

In relation to ensuring that statutory interest cannot be awarded by a court to a person who successfully challenges their foreign surcharge liability, the amendments do not remove an existing right of a person to be awarded statutory interest. Although the Taxation Administration Act contemplates that a court may award statutory interest for certain types of proceedings determined in a taxpayer's favour, such orders are at the court's discretion, meaning that a successful outcome in proceedings does not automatically give rise to a right to interest.

- (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 amendments relating to Queensland's foreign surcharges on an individual's property rights is outweighed by the benefits to the State and citizens in further protecting the revenue base against legal challenges to the constitutional validity of foreign surcharges.

In reaching this view, it is significant that these foreign surcharges were introduced to ensure that public revenue for the State is appropriately raised and there is sufficient funding for Government priorities. Further, there is compelling public interest in protecting the revenue base as this provides certainty of the public revenue for the benefit of the State and all Queenslanders.

- (f) any other relevant factors

Nil.

### **Amendments relating to the SPER registration fee**

Under the SPE Act, an administering authority may give a default certificate for a particular infringement notice offence to SPER for registration if the person served with the infringement notice for the offence (alleged offender) has not paid the fine in full or taken a particular other action within 28 days after the date of the notice.

Since commencement of the SPE Act, the policy intention has always been that upon registration of a default certificate by SPER, the amount owing by the alleged offender in relation to the infringement notice offence is increased by the amount of a prescribed registration fee (currently 73.80 fee units (\$78.20 for the 2024-25 financial year)).

Procedurally, when a default certificate is registered, SPER issues an enforcement order to the alleged offender, ordering the person to pay the amount owing within 28 days after the date of the order. Failure to pay that amount, or to take a particular other action, within 28 days after the date of the enforcement order allows SPER to take a range of enforcement actions.

An administering authority that is entitled to retain the amount of any fine paid to it (retaining authority) is required to pay the amount of the registration fee to SPER when giving a default certificate, with that amount being refunded in certain circumstances. Conversely, an administering authority that does not retain fines (non-retaining authority) is not required to pay such amount when giving a default certificate.

The *State Penalties Enforcement (Modernisation) Amendment Act 2022* (SPEMA Act) amended the SPE Act with effect from 10 June 2022 to, amongst other things, allow prescription of a date by which an administering authority must give a default certificate to SPER to avoid a late lodgement fee being payable. Consequential amendments to the SPE Act made by the SPEMA Act (the consequential amendments) were intended to clarify that, if an administering authority incurred a late lodgement fee, only the registration fee (and not the late lodgement fee) would be recoverable from the alleged offender.



Consistent with both the original policy intention of the SPE Act and the intended operation of the consequential amendments, since 10 June 2022 SPER has continued the longstanding practice of increasing the amount owing by an alleged offender by the registration fee upon registration of a default certificate (other than an amended default certificate) in all cases – that is, irrespective of whether the default certificate was given to SPER by a retaining authority or a non-retaining authority. However, due to the consequential amendments, the SPE Act could potentially be interpreted in an unintended manner to only authorise such increase where a default certificate registered by SPER on or after 10 June 2022 had been given to SPER by a retaining authority.

To put the matter beyond doubt and to confirm the existing and longstanding interpretation and practice, the SPE Act will be amended to clarify that, for a default certificate registered on or after 10 June 2022 (other than an amended default certificate), the amount owing by the alleged offender is required to be increased by the registration fee whether the default certificate is given by a retaining authority or a non-retaining authority.

The SPE Act will also be amended to confirm the validity of anything done, or omitted to be done, on the basis that the amount owing by the alleged offender was required to be increased by the registration fee upon registration of such default certificate, provided that relevant procedural requirements were followed.

These amendments 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.

On its face, these amendments may be perceived as limiting this right by unequivocally providing that, upon registration of a default certificate (other than an amended default certificate) on or after 10 June 2022, the amount owing by the alleged offender is required to be increased by the amount of the registration fee in all cases.

As noted, the SPE Act has continued to be interpreted on the basis that the amount owing by an alleged offender is increased by the registration fee irrespective of whether the default certificate was given by a retaining authority or a non-retaining authority. However, noting that an alternative unintended interpretation theoretically exists, then to the extent that a court may have upheld that interpretation, these amendments potentially limits property rights of particular alleged offenders by imposing a registration fee on them. That is, it is confined to limiting the property rights of alleged offenders in respect of whom a default certificate has been or will be given to SPER by a non-retaining authority on or after 10 June 2022.

Relevantly, for alleged offenders in respect of whom a default certificate has been or will be given to SPER by a retaining authority, these amendments do not create any new or additional limitations on an individual's right to property.

- (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 these amendments is to provide certainty to the State and citizens regarding the recovery of registration fees for default certificates registered by SPER on or after 10 June 2022 where the default certificate was given to SPER by a non-retaining authority, and the validity and lawfulness of subsequent actions premised upon such registration fees being recoverable from the particular alleged offender.

This purpose is consistent with a free and democratic society based on human dignity, equality and freedom because it supports the integrity of the fines process as a viable sentencing or punitive option for alleged offenders, and such process is a critical component of an effective criminal justice system.

- (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

These amendments necessarily limit the right to property because it unequivocally authorises the amount payable by an alleged offender being increased by the amount of the registration fee in all cases where, depending on how the SPE Act was interpreted, such authorisation may not have been perceived to exist in particular circumstances.

This limitation is necessary to provide certainty to the State and citizens in relation to the imposition of registration fees following registration of default certificates by SPER on or after 10 June 2022.

- (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 these amendments.

The intended and longstanding practice is that the amount owed by an alleged offender is to be increased by the amount of the registration fee upon registration of a default certificate (other than a default certificate) in all cases, and the SPE Act has continued to be interpreted in a way which is consistent with this since 10 June 2022. Leaving the SPE Act unamended would therefore be an option, but doing so would leave the alternative unintended interpretation open for particular alleged offenders to seek to challenge recovery of a registration fee imposed by SPER. Although such challenge may never occur (and would not necessarily be successful even if it did), the clarification amendments will put the matter beyond doubt and thereby provide certainty to the State and citizens.

- (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 these amendments on an individual's property rights is outweighed by the benefits to the State and citizens in having certainty that registration of a default certificate by SPER on or after 10 June 2022 requires the amount owing by an alleged offender to be increased by the amount of the registration fee in all cases including where the default certificate was given to SPER by a non-retaining authority.

In reaching this view, it is significant that:

- SPER has been administering the SPE Act consistent with these amendments since the SPE Act commenced (and, critically, since the consequential amendments commenced on 10 June 2022), such that they will not practically result in any change to the amount that an individual has been or is required to pay to SPER;
- no additional obligations are imposed on an individual as a result of these amendments; and
- these amendments are considered to be in the public interest in that they provide certainty to the State and alleged offenders regarding recovery of the registration fee for registrations of default certificates since 10 June 2022.

- (f) any other relevant factors

Nil.

## Conclusion

In my opinion, the Bill 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 DAVID JANETZKI MP**  
TREASURER  
MINISTER FOR ENERGY AND MINISTER FOR HOME OWNERSHIP

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