



Queensland

Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Act 2026

Act No. 16 of 2026

An Act to amend the Duties Act 2001, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Payroll Tax Act 1971, the Transport Operations (Passenger Transport) Act 1994 and the Transport Operations (Passenger Transport) Regulation 2018 for particular purposes

[Assented to 29 June 2026]



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Contents

		Page
Part 1	Preliminary	
1	Short title	3
2	Commencement	3
Part 2	Amendment of Duties Act 2001	
3	Act amended	3
4	Insertion of new s 90A	3
	90A Who is a specified resident	3
5	Amendment of s 91 (Concession—home)	4
6	Amendment of s 92 (Concession—first home other than new home—residential land)	4
7	Amendment of s 92A (Concession—first home and new home—residential land)	4
8	Amendment of s 92B (Concession—first home—vacant land)	4
9	Amendment of s 93 (Concession—mixed and multiple claims for individuals—home, or first home other than new home)	5
10	Amendment of s 93A (Concession—mixed and multiple claims for individuals—first home and new home)	5
11	Amendment of s 93B (Concession—mixed and multiple claims for individuals—first home—vacant land)	6
12	Amendment of s 94 (Concession—mixed and multiple claims for trustees—residential land)	6
13	Amendment of s 94A (Concession—mixed and multiple claims for trustees—vacant land)	6
14	Amendment of sch 6 (Dictionary)	6
Part 3	Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000	
15	Act amended	7

Contents

16	Amendment of s 20 (Amount of grant)	7
17	Insertion of new pt 16	7
	Part 16 Transitional provision for Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Act 2026	
91	Continuing operation of Act for eligible transactions with commencement date before 1 July 2026	7
Part 4	Amendment of Payroll Tax Act 1971	
18	Act amended	8
19	Amendment of s 27A (Rebate for periodic liability)	8
20	Amendment of s 35A (Rebate for annual payroll tax amount)	8
21	Amendment of s 43A (Rebate for final payroll tax amount)	8
22	Amendment of schedule (Dictionary)	9
Part 5	Amendment of Transport Operations (Passenger Transport) Act 1994	
23	Act amended	9
24	Insertion of new ch 2, pt 4	9
	Part 4 Permanent 50 cent fares	
10A	Obligations about permanent 50 cent fares	9
Part 6	Amendment of Transport Operations (Passenger Transport) Regulation 2018	
25	Regulation amended	13
26	Insertion of new s 261	13
	261 Gold Coast light rail—Act, s 10A	13
27	Amendment of sch 7 (Gold Coast light rail)	13
28	Amendment of sch 9 (Dictionary)	14

The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Act 2026*.

2 Commencement

- (1) Part 2 commences on 1 August 2026.
- (2) Parts 3 and 4 commence on 1 July 2026.

Part 2 Amendment of Duties Act 2001

3 Act amended

This part amends the *Duties Act 2001*.

4 Insertion of new s 90A

After section 90—

insert—

90A Who is a *specified resident*

A *specified resident* is an individual who is—

- (a) an Australian citizen; or
- (b) a permanent resident; or
- (c) a specified foreign retiree under section 246(2).

[s 5]

5 Amendment of s 91 (Concession—home)

Section 91(1)—

insert—

- (c) each transferee, lessee or vested person mentioned in paragraph (b)(i), or each beneficiary mentioned in paragraph (b)(ii), is a specified resident on the day the liability for transfer duty arises.

6 Amendment of s 92 (Concession—first home other than new home—residential land)

Section 92(1)—

insert—

- (ba) each transferee, lessee or vested person mentioned in paragraph (b)(i), or each beneficiary mentioned in paragraph (b)(ii), is a specified resident on the day the liability for transfer duty arises; and

7 Amendment of s 92A (Concession—first home and new home—residential land)

Section 92A(1)—

insert—

- (ca) each transferee, lessee or vested person mentioned in paragraph (c)(i), or each beneficiary mentioned in paragraph (c)(ii), is a specified resident on the day the liability for transfer duty arises; and

8 Amendment of s 92B (Concession—first home—vacant land)

Section 92B(1)—

insert—

- (ba) each transferee, lessee or vested person mentioned in paragraph (b)(i), or each beneficiary mentioned in paragraph (b)(ii), is a specified resident on the day the liability for transfer duty arises; and

9 Amendment of s 93 (Concession—mixed and multiple claims for individuals—home, or first home other than new home)

Section 93(4)—

omit, insert—

- (4) For subsections (1)(c) and (2)(b)—
 - (a) a residence may be treated as the home of a relevant person only if the relevant person is a specified resident on the day the liability for transfer duty arises; or
 - (b) a residence may be treated as the first home of a relevant person only if, on the day the liability for transfer duty arises, the relevant person—
 - (i) is a specified resident; and
 - (ii) is at least 18 years of age.

10 Amendment of s 93A (Concession—mixed and multiple claims for individuals—first home and new home)

(1) Section 93A—

insert—

- (4A) For subsection (1)(d), a residence may be treated as the home of a relevant person only if the relevant person is a specified resident on the day the liability for transfer duty arises.

(2) Section 93A(5), from ‘the relevant person’—

omit, insert—

[s 11]

, on the day the liability for transfer duty arises,
the relevant person—

- (a) is a specified resident; and
- (b) is at least 18 years of age.

11 Amendment of s 93B (Concession—mixed and multiple claims for individuals—first home—vacant land)

Section 93B(3), from ‘the relevant person’—

omit, insert—

, on the day the liability for transfer duty arises,
the relevant person—

- (a) is a specified resident; and
- (b) is at least 18 years of age.

12 Amendment of s 94 (Concession—mixed and multiple claims for trustees—residential land)

Section 94(3), ‘sections 93(4) and (5) and 93A(5)’—

omit, insert—

sections 93(4)(b)(ii) and (5) and 93A(5)(b)

13 Amendment of s 94A (Concession—mixed and multiple claims for trustees—vacant land)

Section 94A(3), ‘section 93B(3)’—

omit, insert—

section 93B(3)(b)

14 Amendment of sch 6 (Dictionary)

Schedule 6—

insert—

specified resident, for chapter 2, part 9, see

, 2026 or 2027

22 Amendment of schedule (Dictionary)

Schedule, definition *eligible year*, ‘or 2026’—
omit, insert—

, 2026 or 2027

Part 5 Amendment of Transport Operations (Passenger Transport) Act 1994

23 Act amended

This part amends the *Transport Operations (Passenger Transport) Act 1994*.

24 Insertion of new ch 2, pt 4

Chapter 2—
insert—

Part 4 Permanent 50 cent fares

10A Obligations about permanent 50 cent fares

(1) The chief executive must exercise the chief executive’s powers under this Act or another law to ensure the fare for the following public passenger services (each a *permanent 50 cent fare service*) is not more than 50 cents—

- (a) a road-based general route service provided under an integrated mass transit service contract;

[s 24]

- (b) a regional centre service provided under a service contract other than a prescribed school service contract;
 - (c) a service provided on the south east Queensland rail network under a service contract;
 - (d) a service provided on the Gold Coast light rail under a contract with the chief executive;
 - (e) a ferry service provided under an integrated mass transit service contract;
 - (f) a ferry service, other than a free ferry service, that is—
 - (i) a scheduled passenger service operated on the Brisbane River on behalf of the Brisbane City Council; and
 - (ii) provided under a contract with the chief executive;
 - (g) a service that is—
 - (i) provided under a contract with the chief executive; and
 - (ii) prescribed by regulation to be a permanent 50 cent fare service.
- (2) Despite subsection (1), a permanent 50 cent fare service does not include—
- (a) a service provided on the Brisbane Airport Rail Link; or
 - (b) a service excluded from subsection (1) by regulation.
- (3) Nothing in this section limits or affects the chief executive's powers under this Act or another law to ensure a fare for a public passenger service other than a permanent 50 cent fare service is not more than 50 cents.

(4) In this section—

Brisbane Airport Rail Link means the railway known as the Brisbane Airport Rail Link, linking Brisbane Airport with the railway network operated by a rail government entity.

Gold Coast light rail means the light rail prescribed by regulation to be the Gold Coast light rail.

regional centre service means a road-based general route service provided for a service contract area or route that is—

(a) wholly within 1 of the following local government areas—

- (i) Bundaberg;
- (ii) Cairns;
- (iii) Cassowary Coast;
- (iv) Fraser Coast;
- (v) Gladstone;
- (vi) Gympie;
- (vii) Mackay;
- (viii) Southern Downs;
- (ix) Toowoomba;
- (x) Townsville;
- (xi) another local government area prescribed by regulation for this paragraph; or

(b) wholly within 1 or both of the following local government areas—

- (i) Livingstone;
- (ii) Rockhampton; or

[s 24]

- (c) wholly within 1 or both of the following local government areas—
 - (i) Noosa;
 - (ii) Sunshine Coast; or
- (d) wholly within 1 or both of the following local government areas—
 - (i) Moreton Bay;
 - (ii) Somerset.

south east Queensland rail network means the narrow gauge electrified railway network operated by the Authority that—

- (a) extends from Brisbane to—
 - (i) Gympie to the north; and
 - (ii) Varsity Lakes to the south; and
 - (iii) Cleveland to the east; and
 - (iv) Rosewood to the west; and
- (b) incorporates the following railway lines—
 - (i) Beenleigh;
 - (ii) Caboolture;
 - (iii) Cleveland;
 - (iv) Doomben;
 - (v) Ferny Grove;
 - (vi) Gold Coast;
 - (vii) Ipswich/Rosewood;
 - (viii) Redcliffe Peninsula;
 - (ix) Shorncliffe;
 - (x) Springfield;
 - (xi) Sunshine Coast;

(xii) another line prescribed by regulation for this paragraph.

Part 6 **Amendment of Transport Operations (Passenger Transport) Regulation 2018**

25 Regulation amended

This part amends the *Transport Operations (Passenger Transport) Regulation 2018*.

26 Insertion of new s 261

Part 16, division 1—

insert—

261 Gold Coast light rail—Act, s 10A

For section 10A(4) of the Act, definition *Gold Coast light rail*, the following is prescribed to be the Gold Coast light rail—

- (a) the light rail, shown on the map in schedule 7, known as the Gold Coast light rail;
- (b) any other public transport infrastructure operated by, or under the control of, a light rail manager, or a light rail operator, for the light rail mentioned in paragraph (a).

27 Amendment of sch 7 (Gold Coast light rail)

Schedule 7, authorising section—

omit, insert—

section 261(a)

[s 28]

28 Amendment of sch 9 (Dictionary)

- (1) Schedule 9, definition *Gold Coast light rail*—
omit.
- (2) Schedule 9—
insert—

Gold Coast light rail means the Gold Coast light rail prescribed under section 261.

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