

THIS PUBLIC BILL has this day been read a Third time and passed

The Clerk of the Parliament.

*Legislative Assembly Chamber,
Brisbane, October 2026*



Queensland

**No.
A BILL for**

An Act to amend the City of Brisbane Act 2010, the Competition Policy Reform (Queensland) Act 1996, the Duties Act 2001, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Land Tax Act 2010, the Local Government Act 2009, the Payroll Tax Act 1971, the Queensland Competition Authority Act 1997, the Taxation Administration Act 2001 and the legislation mentioned in schedule 1 for particular purposes



Queensland

Home Ownership and Other Legislation Amendment Bill 2026

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2026

A Bill

for

An Act to amend the *City of Brisbane Act 2010*, the *Competition Policy Reform (Queensland) Act 1996*, the *Duties Act 2001*, the *First Home Owner Grant and Other Home Owner Grants Act 2000*, the *Land Tax Act 2010*, the *Local Government Act 2009*, the *Payroll Tax Act 1971*, the *Queensland Competition Authority Act 1997*, the *Taxation Administration Act 2001* and the legislation mentioned in schedule 1 for particular purposes

[s 1]

The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Home Ownership and Other Legislation Amendment Act 2026*.

Part 1A Amendment of City of Brisbane Act 2010

1A Act amended

This part amends the *City of Brisbane Act 2010*.

1B Amendment of s 47 (What this division is about)

(1) Section 47(1), ‘Agreements’—

omit, insert—

Agreement

(2) Section 47—

insert—

(6) In this section—

National Competition Policy Agreement means the Intergovernmental Agreement on National Competition Policy agreed on 29 November 2024 between the Commonwealth and the States, as in force from time to time.

1C Amendment of sch 2 (Dictionary)

Schedule 2, definition *National Competition Policy Agreements*—
omit.

**Part 1B Amendment of Competition
Policy Reform (Queensland)
Act 1996**

1D Act amended

This part amends the *Competition Policy Reform (Queensland) Act 1996*.

1E Amendment of s 3 (Definitions)

(1) Section 3(1), definition *Conduct Code Agreement*—
omit.

(2) Section 3(1), definition *participating jurisdiction*, ‘Conduct Code Agreement’—
omit, insert—

National Competition Policy Agreement

(3) Section 3(1)—
insert—

National Competition Policy Agreement means the Intergovernmental Agreement on National Competition Policy agreed on 29 November 2024 between the Commonwealth and the States, as in force from time to time.

[s 2]

Part 2 Amendment of Duties Act 2001

2 Act amended

This part amends the *Duties Act 2001*.

Note—

See also the amendments in schedule 1.

3 Insertion of new ss 33A and 33B

After section 33—

insert—

33A Boost to buy arrangement

- (1) For assessing liability for transfer duty on a dutiable transaction that is the transfer, or an agreement for the transfer, of land purchased under a boost to buy arrangement, the State and the Queensland Treasury Corporation are taken not to have an interest in the land.
- (2) Transfer duty is not imposed on a transfer of an interest in land under a boost to buy arrangement from the State or the Queensland Treasury Corporation to an individual who is a party to the arrangement.
- (3) In this section—

boost to buy arrangement means an arrangement between the Queensland Treasury Corporation, on behalf of the State, and an individual under which the individual participates in the boost to buy scheme.

boost to buy scheme see the *Rural and Regional Adjustment Regulation 2011*, section 2A.

33B Help to buy arrangement

- (1) For assessing liability for transfer duty on a dutiable transaction that is the transfer, or an agreement for the transfer, of land purchased under a help to buy arrangement, the Commonwealth and Housing Australia are taken not to have an interest in the land.
- (2) Transfer duty is not imposed on a transfer of an interest in land under a help to buy arrangement from the Commonwealth or Housing Australia to an individual who is a party to the arrangement.
- (3) In this section—

help to buy arrangement see the *Help to Buy Act 2024* (Cwlth), section 6.

Housing Australia means Housing Australia continued in existence under the *Housing Australia Act 2018* (Cwlth), section 7.

4 Amendment of s 86 (What is a *home*, a *first home* and a *new home*)

- (1) Section 86—

insert—

- (4A) However, if a person's home has been previously sold as a place of residence, the home may be a new home under subsection (4)(a) if it has only been previously sold as a place of residence under a builders' terms arrangement.

- (2) Section 86—

insert—

- (6) In this section—

builders' terms arrangement means an arrangement under which—

[s 5]

- (a) a licensed builder under the *Queensland Building and Construction Commission Act 1991* enters into a contract with a developer of land to purchase land that is vacant; and
- (b) the builder is allowed, under the contract, to enter the land and build a residence on the land; and
- (c) both of the following happen before settlement of the contract—
 - (i) the building is ready for occupation as a residence;
 - (ii) a final inspection certificate under the *Building Act 1975* has been issued in relation to the building.

5 **Amendment of s 86C (What is *vacant land* and *residential vacant land*)**

(1) Section 86C—

insert—

- (1A) If, when the person acquired the land, there was a building or part of a building on the land, subsection (1)(b) is taken to be satisfied if each building or part of a building on the land is an eligible building.

(2) Section 86C—

insert—

(3) In this section—

Building Code of Australia see the *Building Act 1975*, section 12.

eligible building means a building or part of a building, other than a building or part of a building that—

- (a) is fixed to land; and

(b) is either—

- (i) designed, or approved by a local government, for human habitation by a single family unit; or
- (ii) a class 1, 2, 3, 4, 5, 6, 7, 8 or 9 building or part of a building under the Building Code of Australia.

6 **Amendment of s 87 (What is a *residence*)**

Section 87—

insert—

- (2) Subsection (3) applies if, under section 86C(1A), section 86C(1)(b) is taken to be satisfied for a person's land because each building or part of a building on the land when the person acquired the land is an eligible building within the meaning of section 86C(3).
- (3) Despite subsection (1), a building or part of a building on the land that is comprised, either wholly or partly, of a building or part of a building mentioned in subsection (2) is not a ***residence*** for the land.

7 **Amendment of s 125 (Exemption—particular vestings of dutiable property)**

Section 125(a), from 'on'—

omit, insert—

in a trustee for the sale or physical division of the property under the *Property Law Act 2023*, part 5;
or

[s 8]

8 Amendment of s 245N (Reassessment—noncompliance with requirements for AFAD concession under s 245G)

Section 245N(2)(b)(i), ‘financial year’—

omit, insert—

acquisition year

9 Amendment of s 390 (Exemption—particular persons and entities)

Section 390(1)(j)—

omit, insert—

- (j) a member, or former member, of the defence force who is entitled to pay a concessional registration fee for the vehicle under the *Transport Operations (Road Use Management—Vehicle Registration) Regulation 2021*, section 236;

10 Amendment of s 431A (Exemption—Queensland Treasury Corporation and its affiliates)

Section 431A(4), definition *Queensland Treasury Corporation*—

omit.

11 Insertion of new ch 17, pt 32

Chapter 17—

insert—

Part 32

**Transitional provisions
for Home Ownership
and Other Legislation
Amendment Act 2026**

689 Definition for part

In this part—

new, in relation to a provision of this Act, means the provision as in force from the commencement.

690 Retrospective effect of s 33A

- (1) Section 33A is taken to have had effect from 15 December 2025.
- (2) For subsection (1), schedule 6, definition *Queensland Treasury Corporation*, as inserted by the *Home Ownership and Other Legislation Amendment Act 2026*, section 12(1), is taken to have had effect from 15 December 2025.

691 Retrospective effect of s 33B

Section 33B is taken to have had effect from 5 December 2025.

692 Application of new s 86 in relation to particular homes

New section 86(4A) and (6) applies, and is taken to have applied, in relation to a dutiable transaction for which liability for transfer duty arose on or after 1 May 2025.

693 Application of new ss 86C and 87

- (1) New sections 86C and 87 apply in relation to a dutiable transaction only if liability for transfer duty on the transaction arises on or after the commencement.
- (2) However, former sections 86C and 87 apply in relation to a dutiable transaction that is the transfer, or agreement for the transfer, of land made on or after the commencement if—

[s 12]

- (a) the transfer or agreement replaces a transfer, or an agreement for transfer, that included the land and was made before the commencement; or
 - (b) the transferee had an option to purchase the land, or the transferor had an option to require the transferee to purchase the land, granted before the commencement and exercised on or after the commencement; or
 - (c) another arrangement was made before the commencement the sole or main purpose of which was to defer the making of the transfer or agreement until on or after the commencement so new sections 86C and 87 would apply in relation to the dutiable transaction.
- (3) In this section—
- former sections 86C and 87*** means sections 86C and 87 as in force from time to time before the commencement.

12 Amendment of sch 6 (Dictionary)

- (1) Schedule 6—

insert—

Queensland Treasury Corporation means the corporation sole mentioned in the *Queensland Treasury Corporation Act 1988*, section 5(2) as preserved and continued in existence under the name and style ‘Queensland Treasury Corporation’.

- (2) Schedule 6, definition *primary producer*, paragraph (a), before ‘primary’—

insert—

heavy

- (3) Schedule 6, definition *special vehicle*, paragraph (a)—
omit, insert—
- (a) a vehicle that is, or will be on its registration, conditionally registered under the *Transport Operations (Road Use Management—Vehicle Registration) Regulation 2021*;
- (4) Schedule 6, definition *special vehicle*, paragraph (b), ‘*Transport Operations (Road Use Management—Vehicle Registration) Regulation 2010*’—
omit, insert—
- Transport Operations (Road Use Management—Vehicle Registration) Regulation 2021*

Part 3 Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000

13 Act amended

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

14 Amendment of s 6 (Meaning of *home* and *new home*)

- (1) Section 6—
insert—
- (2A) However, a home that has been previously sold as a place of residence may be a new home under subsection (2)(a) if it has only been previously sold as a place of residence under a builders’ terms arrangement.
- (2) Section 6—

[s 15]

insert—

(4) In this section—

builders' terms arrangement means an arrangement under which—

- (a) a licensed builder under the *Queensland Building and Construction Commission Act 1991* enters into a contract with a developer of land to purchase vacant land; and
- (b) the builder is allowed, under the contract, to enter the land and build a home on the land; and
- (c) both of the following happen before settlement of the contract—
 - (i) the building is ready for occupation as a home;
 - (ii) a final inspection certificate under the *Building Act 1975* has been issued in relation to the building.

(3) Section 6(2A) to (4)—

renumber as section 6(3) to (5).

15 Amendment of s 8 (Meaning of *relevant interest*)

(1) Section 8(2)—

insert—

- (c) an interest is not a relevant interest if it is held by the State or the Queensland Treasury Corporation in land purchased, or to be purchased, under a boost to buy arrangement; and
- (d) an interest is not a relevant interest if it is held by the Commonwealth or Housing Australia in land purchased, or to be purchased, under a help to buy arrangement.

(2) Section 8—

insert—

(5) In this section—

boost to buy arrangement means an arrangement between the Queensland Treasury Corporation, on behalf of the State, and an individual under which the individual participates in the boost to buy scheme.

boost to buy scheme see the *Rural and Regional Adjustment Regulation 2011*, section 2A.

help to buy arrangement see the *Help to Buy Act 2024* (Cwlth), section 6.

Housing Australia means Housing Australia continued in existence under the *Housing Australia Act 2018* (Cwlth), section 7.

Queensland Treasury Corporation means the corporation sole mentioned in the *Queensland Treasury Corporation Act 1988*, section 5(2) as preserved and continued in existence under the name and style ‘Queensland Treasury Corporation’.

16 Amendment of s 15 (Criterion 5—Residence requirements)

Section 15—

insert—

- (6) For subsections (2) and (4), a reason may be a good reason only if it is outside the control of the applicant and prevents the applicant from complying with the residence requirement to which the provision relates.

[s 17]

17 Insertion of new pt 15

After part 14—

insert—

**Part 15 Transitional provisions
for Home Ownership
and Other Legislation
Amendment Act 2026**

88 Definition for part

In this part—

new, in relation to a provision of this Act, means
the provision as in force from the commencement.

**89 Application of new s 6 to eligible transactions
with commencement date on or after 1
December 2020**

New section 6 applies, and is taken to have
applied, in relation to an eligible transaction that
has a commencement date on or after 1 December
2020.

90 Retrospective effect of new s 8

- (1) New section 8(2)(c), and each term used in that
provision that is defined in new section 8(5), is
taken to have had effect from 15 December 2025.
- (2) New section 8(2)(d), and each term used in that
provision that is defined in new section 8(5), is
taken to have had effect from 5 December 2025.

Part 4 Amendment of Land Tax Act 2010

18 Act amended

This part amends the *Land Tax Act 2010*.

Note—

See also the amendment in schedule 1.

19 Insertion of new s 13A

After section 13—

insert—

13A Boost to buy arrangements and help to buy arrangements

- (1) For this Act, the State and the Queensland Treasury Corporation are taken not to be the owner of land purchased under a boost to buy arrangement.
- (2) Also, for this Act, the Commonwealth and Housing Australia are taken not to be the owner of land purchased under a help to buy arrangement.
- (3) In this section—

boost to buy arrangement means an arrangement between the Queensland Treasury Corporation, on behalf of the State, and an individual under which the individual participates in the boost to buy scheme.

boost to buy scheme see the *Rural and Regional Adjustment Regulation 2011*, section 2A.

help to buy arrangement see the *Help to Buy Act 2024* (Cwlth), section 6.

Housing Australia means Housing Australia continued in existence under the *Housing*

[s 20]

Australia Act 2018 (Cwlth), section 7.

Queensland Treasury Corporation means the corporation sole mentioned in the *Queensland Treasury Corporation Act 1988*, section 5(2) as preserved and continued in existence under the name and style ‘Queensland Treasury Corporation’.

20 Insertion of new pt 10, div 11

Part 10—

insert—

Division 11 Transitional provision for Home Ownership and Other Legislation Amendment Act 2026

106 Retrospective effect of s 13A

- (1) Section 13A(1), and each term used in that provision that is defined in section 13A(3), is taken to have had effect from 15 December 2025.
- (2) Section 13A(2), and each term used in that provision that is defined in section 13A(3), is taken to have had effect from 5 December 2025.

Part 4A Amendment of Local Government Act 2009

20A Act amended

This part amends the *Local Government Act 2009*.

20B Amendment of s 43 (What this division is about)

(1) Section 43(1), ‘Agreements’—

omit, insert—

Agreement

(2) Section 43—

insert—

(6) In this section—

National Competition Policy Agreement means the Intergovernmental Agreement on National Competition Policy agreed on 29 November 2024 between the Commonwealth and the States, as in force from time to time.

20C Amendment of sch 4 (Dictionary)

Schedule 4, definition *National Competition Policy Agreements*—

omit.

Part 5 Amendment of Payroll Tax Act 1971

21 Act amended

This part amends the *Payroll Tax Act 1971*.

Note—

See also the amendments in schedule 1.

22 Amendment of s 74 (Exclusion of persons from groups)

(1) Section 74(1), after ‘a person’—

insert—

, or 2 or more persons (a *set of persons*),

[s 22]

(2) Section 74(2), from ‘is satisfied’—

omit, insert—

is satisfied—

- (a) for excluding a person—a business carried on by the person is carried on independently of, and is not connected with the carrying on of, a business carried on by any other member of the group; or
- (b) for excluding a set of persons—a business carried on by any person in the set of persons is carried on independently of, and is not connected with the carrying on of, a business carried on by any other member of the group who is not a member of the set of persons.

(3) Section 74(3)(a), from ‘by the person’—

omit, insert—

by—

- (i) for excluding a person—the person and other members of the group; or
- (ii) for excluding a set of persons—the set of persons and any other member of the group who is not a member of the set of persons; and

(4) Section 74(4), from ‘order if’—

omit, insert—

order if—

- (a) for excluding a person—the person and another body corporate that is a member of the group are related bodies corporate; or
- (b) for excluding a set of persons—any person in the set of persons and any other member

of the group who is not a member of the set
of persons are related bodies corporate.

(5) Section 74(5), after ‘the person’—

insert—

or set of persons

23 Insertion of new pt 17

After part 16—

insert—

Part 17 **Transitional provision for Home Ownership and Other Legislation Amendment Act 2026**

152 Retrospective effect of s 74

(1) New section 74 and each consequentially
amended provision is taken to have had effect
from 31 October 2018.

(2) In this section—

consequentially amended provision means new
sections 70, 71, 72, 73, 80 and 80A.

new, in relation to a provision of this Act, means
the provision as in force from the commencement.

Part 5A **Amendment of Queensland Competition Authority Act 1997**

23A Act amended

This part amends the *Queensland Competition Authority Act 1997*.

[s 23B]

23B Amendment of s 38 (Principle of competitive neutrality)

Section 38(1), from ‘enjoy’ to ‘because’—

omit, insert—

enjoy a net competitive advantage over competitors or potential competitors in a particular market solely because of the agency’s public ownership, including because

23C Amendment of s 39 (Significant business activities)

(1) Section 39(1), after ‘corporation’—

insert—

or its subsidiaries

(2) Section 39(3)(b), after ‘corporation’—

insert—

or a subsidiary of a government owned corporation

(3) Section 39—

insert—

(5) In this section—

subsidiary, of a government owned corporation, see *Government Owned Corporations Act 1993*, section 2.

23D Amendment of s 41 (Making competitive neutrality complaint)

Section 41(1)(b) and (2)(c)(ii), before ‘competitive’—

insert—

net

[s 23E]

23E Amendment of s 43 (Guideline for dealing with complaints)

Section 43(1), after ‘complaints’—

insert—

, including methods for determining whether a government agency carrying on a significant business activity enjoys a net competitive advantage over competitors or potential competitors in a particular market solely because of the agency’s public ownership.

23F Omission of s 258 (Guideline for dealing with competitive neutrality complaints)

Section 258—

omit.

23G Amendment of sch 2 (Dictionary)

Schedule 2, definitions *competition policy*, *competition principles agreement*, *conduct code agreement*, and *implementation agreement*—

omit.

Part 6 Amendment of Taxation Administration Act 2001

24 Act amended

This part amends the *Taxation Administration Act 2001*.

Note—

See also the amendments in schedule 1.

[s 25]

25 Amendment of s 69 (Right of appeal or review)

(1) Section 69—

insert—

(2A) However—

(a) if, under subsection (2)(a), the taxpayer appeals to the Supreme Court against the commissioner's decision on an objection about a related tax matter for primary tax, the taxpayer—

(i) can not apply to QCAT for a review in relation to another related tax matter for the primary tax; and

(ii) may, in relation to any related tax matter for the primary tax, only appeal to the Supreme Court; and

(b) if, under subsection (2)(b), the taxpayer applies to QCAT for a review of the commissioner's decision on an objection about a related tax matter for primary tax, the taxpayer—

(i) can not appeal to the Supreme Court in relation to another related tax matter for the primary tax; and

(ii) may, in relation to any related tax matter for the primary tax, only apply to QCAT for a review.

(2B) For subsection (3), each of the following is a ***related tax matter*** for a taxpayer in relation to primary tax—

(a) the taxpayer's liability for the primary tax;

(b) the taxpayer's liability for 1 or more taxes relating to the primary tax mentioned in paragraph (a).

(2) Section 69(2A) to (5)—

renumber as section 69(3) to (7).

26 Amendment of s 148 (Ways document given by commissioner)

(1) Section 148(1)(b) and (c)—

omit.

(2) Section 148(1)(d) to (f)—

renumber as section 148(1)(b) to (d).

27 Amendment of s 149 (When document given by commissioner)

(1) Section 149(1)(b)—

omit.

(2) Section 149(1)(c) and (d)—

renumber as section 149(1)(b) and (c).

Part 7 Other amendments

28 Legislation amended

Schedule 1 amends the legislation it mentions.

Schedule 1 Other amendments

section 28

Duties Act 2001

1 Sections 71(3)(d) and 73(4)(d), ‘section 54(4)’—

omit, insert—

section 54(5)

2 Sections 640(6) and 643(6)—

insert—

Note—

Section 54(2A) was renumbered as section 54(3) by the
Royalty Legislation Amendment Act 2020.

3 Schedule 6, definition *assessed interest*, ‘section 54(3)’—

omit, insert—

section 54(4)

Land Tax Act 2010

1 Sections 74(3) and 75(4)(c), ‘section 54(2) and (2A)(a)’—

omit, insert—

section 54(2) and (3)(b)(i)

Payroll Tax Act 1971

- 1 Sections 70, note, 71(1), note, 72(1), note and 73, note 1, 'persons from'—**

omit, insert—

a person or set of persons from

- 2 Sections 80(1)(a)(i) and 80A(1)(a)(i), 'person from'—**

omit, insert—

person or set of persons from

- 3 Sections 80(1)(b)(i) and 80A(1)(b)(i), 'the person's'—**

omit, insert—

a person's

- 4 Schedule, definition *assessed interest*, 'section 54(3)'—**

omit, insert—

section 54(4)

Taxation Administration Act 2001

- 1 Section 56(2), 'section 54(4)'—**

omit, insert—

section 54(5)

- 2 Schedule 2, definition *assessed interest*, 'section 54(3)'—**

omit, insert—

section 54(4)

3 Schedule 2, definition *repealed Land Tax Act*—
omit.

Taxation Administration Regulation 2022

1 Section 13, ‘section 148(1)(e)’—
omit, insert—
section 148(1)(c)

2 Section 14(1), ‘section 149(1)(d)’—
omit, insert—
section 149(1)(c)

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