1. The Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015 gives effect to a 2015 election commitment by the Government, funded for three years, in relation to a payroll tax rebate on the wages of apprentices and trainees (the Rebate).
2. The Bill also proposed to amend the following:
* *Payroll Tax Act 1971* – to give effect to the Rebate by extending the application of existing provisions which allowed a similar rebate for 2009-10, 2010-11 and 2011-12 financial years, to relevant wages paid or payable in the 2015-16, 2016-17 and 2017-18 financial years. Other amendments clarify the application of existing exemptions from liability under the relevant contractor provisions, update references to the national framework for certified qualifications and remove a redundant provision.
* *Duties Act 2001* - the duties and taxation administration frameworks will be amended to implement a transfer duty model to support electronic conveyancing in Queensland which will provide an alternative to parties attending a physical settlement. Proposed amendments will also give effect to a number of beneficial administrative arrangements. Other amendments will repeal a number of redundant provisions and update example for the calculation of vehicle registration duty to reflect current transfer duty rates.
* *First Home Owner Grant Act 2000* - to ensure the Commissioner of State Revenue can exercise certain taxpayer beneficial discretions to grant an exemption from eligibility required for the grant, without time limitations.
* *Taxation Administration Act 2001* - to allow the payment of interest for successful objections against tax assessments, and to correct a cross-reference.
* *Financial Accountability Act 2009* - to ensure the legislation reflects modern financial management practices and to streamline certain procedural matters.
* *Electrical Safety Act 2002, Queensland Building and Construction Commission Act 1991* – to delay for a further 12 months certain non-commenced amendments in the *Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013*  aimed at excluding motorcycle gang members from working in certain licenced occupations.
* *Environment Protection Act 1994* – to ensure a transitional environmental program (TEP) or a temporary emissions licence (TEL) can be cancelled, where it is clear the TEP or TEL is no longer required, once it reaches the end of its useful life.
* *Plumbing and Drainage Act 2002* (Plumbing Act) and *Water Supply (Safety and Reliability) Act 2008*  (Water Supply Act) - and amends the Plumbing act and Water Supply Act to clarify that installing a water meter is ‘plumbing work’ that must be performed by a licenced plumber.
1. Cabinet approved the Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015 be introduced into the Legislative Assembly.
2. Attachments
* [Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015](Attachments/Bill.pdf)
* [Explanatory Notes](Attachments/ExNotes.pdf)