

**DUTIES AMENDMENT BILL 2022**

*Second Reading*

Resumed from 6 April.

**MS M.J. DAVIES (Central Wheatbelt — Leader of the Opposition)** [9.45 am]: I rise very briefly to speak to this bill and hope that my voice will make it through. From the outset, we thank the minister's office and the department officials for the briefing that was provided to the opposition and state that the opposition will be supporting this bill.

We understand that this legislation will amend the Duties Act and introduce simplification measures to ensure that red tape is reduced. It is an opportunity to reduce red tape for not only businesses but also government departments such as RevenueWA in their processing. It will reduce the general rate of duty, adjust the concessional rate of duty for the principal place of residence and business property, abolish duty on prospecting licences if they are not transferred with any other dutiable property, and introduce vehicle licence duty exemptions for council transaction and service demonstrator vehicles. It will also exempt Family Court orders following a relationship breakdown.

From the briefing that was provided to the opposition, there were no significant issues of concern raised about the proposed changes; in fact, the shadow Treasurer said to the party room that it was a good bill and that we should be supportive as it will actually leave money in people's pockets and reduce red tape. When good pieces of legislation pass through this place, the opposition will not oppose them or unduly hold up Parliament.

In reducing the general rate of duty, the bill proposes that the general rate of duty be reduced to the residential rate of duty. That will apply to all duty on all transactions. It is estimated to benefit 3 000 to 5 000 transactions a year, and, as I said previously, the government advisers told us that it should reduce recordkeeping obligations and administrative burdens for settlement agents and conveyancers, and also reduce administrative overheads for RevenueWA. We also understand that no taxpayers will be worse off as a result of this change. The bill will also adjust the concessional rate of duty for principal places of residence and business properties valued at less than \$200 000.

I refer to prospecting licences. We have regular contact with the Amalgamated Prospectors and Leaseholders Association of Western Australia and prospectors from the goldfields in particular. Anything we can do to reduce their burden in terms of transfer will be welcomed from an industry perspective. We understand that these are low-value transfers and do not raise a considerable amount of revenue for the government. This legislation will simplify the transference of licences and also reduce the administration for RevenueWA.

I understand that the vehicle licence duty exemption has come from discussions with industry and has been requested so that the practices that are put in place will align better to what currently happens in industry, particularly with service demonstrator vehicles. Certainly, this will also bring us into alignment with other state jurisdictions.

The Family Court order exemption following a marriage or de facto relationship breakdown will now be exempt from duty. In fact, duty will apply only when property is transferred. Government advises that that will reduce red tape and simplify administration once again, and it will allow Family Court orders to be self-assessed through the revenue office.

To us, these are all eminently sensible suggestions. No concerns have been raised with us by any key stakeholders. In fact, most of them have been welcomed. We understand that the vehicle licence duty exemption, in particular, will put in place something that has been requested for some time. With that, the opposition offers its support for this piece of legislation.

**MR D.A. TEMPLEMAN (Mandurah — Leader of the House)** [9.50 am]: I want to make a small but not insignificant contribution to the Duties Amendment Bill 2022. I congratulate the minister responsible for the introduction of this bill. Obviously, we are keen to ensure that the measures outlined in the bill, which were also outlined in the second reading speech by the minister, are passed through this place as soon as possible. I hope that the Leader of the Opposition gets better soon.

**Ms M.J. Davies:** It's not COVID.

**Mr D.A. TEMPLEMAN:** I know.

**Ms M.J. Davies:** I've been testing furiously all week.

**Mr D.A. TEMPLEMAN:** There are a lot of things around at the moment, so I wish her the very best. I hope she feels better soon.

**Ms R. Saffioti:** My chief of staff has the same thing. It's terrible.

**Mr D.A. TEMPLEMAN:** I have self-appointed myself as the designated survivor of the cabinet! In the case that everyone falls down, I will be swiftly sent to a locked room and fed and watered appropriately as all the others fall

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into disrepair, but I will still be there. I was not secretly hoping, but I was thinking that if the Treasurer was unable to deliver the budget today, I could step up and deliver the first and only Templeman budget! Anyway, let us just say that my financial expertise, although limited, is not insignificant, is it, minister?

**Ms R. Saffioti:** I remember that the highlight of your career was when you were invited to a roundtable discussion on red tape and taxation.

**Mr D.A. TEMPLEMAN:** Yes, by mistake I think it was.

**Ms R. Saffioti:** There was a brilliant photo of you sitting at the table with the dumbest look I've ever seen!

**Mr D.A. TEMPLEMAN:** I must tell members that story. If I can, I will digress. This is one of the duties of a shadow spokesperson. I was invited to *The West Australian's* business round table. I was enticed, somewhat in a misleading fashion. I thought that we were going to be talking about local government, but suddenly we were talking about GST and taxation reform. I am an expert, of course! I think at one stage I was arguing for a slight increase in the GST, which equated to an increase of about 50 per cent. It was a morning, so I rushed back to Parliament after that and said to our then Treasury spokesperson, Ben Wyatt, "I may have made a few rash statements in a gathering."

**Ms R. Saffioti:** There was a photo, too.

**Mr D.A. TEMPLEMAN:** There was a photo. It was wonderful. It was a John Kerin moment.

**The ACTING SPEAKER (Mrs L.A. Munday):** What is a John Kerin moment?

**Mr D.A. TEMPLEMAN:** John Kerin was the very short term Treasurer in the Hawke government when the Keating–Hawke split took place. He was excellent as an agriculture minister but was a very poor Treasurer. His claim to fame was that he stumbled while explaining what the gross domestic product was at the time and then promptly left the press conference and while trying to exit through a door, opened the door but it was a broom closet. It was so embarrassing for him that I do not think he lasted much longer. It was when Keating made his first attempt at taking the leadership from Hawke and he was promptly dispatched as Treasurer to the backbench. Poor John Kerin. That was my John Kerin moment. But I digress and I do not like to digress. Members know me well; I do not like to digress!

I applaud the Minister for Finance for this amendment bill and acknowledge and thank the Leader of the Opposition for her support. The bill will deliver some important reforms, a number of which were highlighted by the Leader of the Opposition. The impact that they will have on the general rates of duties is not insignificant. Concessional residential rates of duty will be impacted positively under the bill. The residential business property concession will be adjusted and vehicle licence duty exemptions will be given. Of course, as has been highlighted by the previous speaker, the duty on prospecting licences, which is an important one that has been advocated for for some time, will be delivered. Even removing the duty on Family Court orders is an important proposal.

The Duties Amendment Bill 2022 is an important progression for reform. The intention is that all stages of the bill will be passed in this place today and it can be delivered to the upper house and debated and passed as soon as possible so that these reforms can be delivered to those categories of the broader community.

I am happy to conclude my remarks there, but again I thank the opposition for its support of the swift movement of this bill through the house.

**MR D.A.E. SCAIFE (Cockburn) [9.56 am]:** Thank you, Acting Speaker, for relieving me from the chair, because, as you know, I was very keen to speak on the Duties Amendment Bill 2022. I wanted to jump down so that I could jump up and speak on this very important bill. It is a real pleasure to follow the Leader of the House, who is also known by the alternative title of "Minister for Dinner and a Show", as I like to refer to him! He has done what I do not think any cabinet minister has been able to do before, which is to pick up all the good portfolios. We, as members of Parliament, spend our time pursuing promotion to the lofty heights of portfolios such as education or health, which are a lot of hard work. The Leader of the House has actually outfoxed all of us and picked up the excellent portfolio of sport and recreation. I think the Leader of the House has said previously that, as far as he is concerned, the emphasis is on "recreation" in sport and recreation. It is a particular pleasure to follow the Leader of the House on this matter.

One of the issues that I would like to raise is the way that the Duties Amendment Bill 2022 will apply an exemption from vehicle licence duty in the particular circumstances in which the purchase of a vehicle has been cancelled prior to a purchaser taking possession of the vehicle or when the vehicle is returned for a full refund or replacement vehicle. At the moment, if a purchase is cancelled or is returned for a refund and the buyer purchases another vehicle, duty is applied to both the original sale transaction and the second sale, even though the transaction was not completed and the purchaser did not get to enjoy the benefit of that vehicle.

I would like to make reference to Ann Clark, a constituent of mine. Ann is well known to me because she is a frequent attendee at the Yangebup Family Centre. I run into Ann quite often because I am a big supporter of the

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Yangebup Family Centre's activities. Ann has never had cause to come to my office to seek assistance for anything until quite recently. Ann came into my office a few weeks ago and I happened to be there. I have a policy in my office that if constituents come in and I am not otherwise occupied, I will make sure that I speak to them there and then. I knew Ann from the Yangebup Family Centre. Ann told me that she had received a bill for the transfer duty on a vehicle over the Christmas period and had, unfortunately, lost it in a pile of many other bills, like a lot of people have during the COVID pandemic and these challenging economic times. Ann had missed paying the vehicle transfer duty bill by five days and as soon as she realised she paid it straightaway, but because she paid it late, the Department of Transport charged her a late fee of \$100. Ann was outraged that she had been sluggish with that late fee and thought it was a little harsh, given the difficult economic times that we have been going through. Ann runs a massage business and it has been particularly negatively affected by the pandemic.

Unfortunately, some of the very generous packages that this government has provided to business owners to compensate for lockdowns do not cover Ann's business, so her business has been knocked around a bit and has suffered during lockdowns over the past couple of years. Ann is not in the toughest economic position, but she certainly has had to weather some storms in her business. She came to me to see whether this late fee could be waived. Unfortunately, by the time Ann had decided to come to see me, the late fee had been registered on the Fines Enforcement Registry. An extra \$150 had been piled on top and the late fee had become \$250 rather than \$100. I counselled Ann that in future she should come to me as soon as possible because things rarely get better when they are left.

I took the issue straight to the Attorney General's office and then to the Minister for Transport's office. The Minister for Transport's office was incredibly responsive. I made my inquiry on a Friday afternoon and very quickly the Department of Transport was in a position, because of how small the amount was, to make an independent decision to withdraw the late notice penalty and, as a result, Ann did not have to pay the \$250 late fee. I am very grateful to the Department of Transport and also to the minister's office for dealing with this issue.

The circumstances that Ann faced because she was late paying a vehicle transfer licence duty is not covered by this legislation, but it highlights the unfairness when someone is sluggish with a duty twice after the original transaction falls through for whatever reason. Imagine someone in a similar circumstance to Ann who misses paying a bill and ends up having to pay late fees as well. This is a very good bill because, as the Leader of the Opposition said, it will leave more money in people's pockets and people will not be sluggish with additional charges. It will also reduce red tape on things such as vehicle licence duty.

I also note there are provisions in the bill that deal with abolishing duty on prospecting licences. This is of interest to me because my family has a great history of prospecting. My grandfather Roy Rowe was a Nannup boy. My family owned Nannup Motors. As you come into Nannup over the bridge, heading south into Nannup, on the left, there is a building that used to be called the Nannup Bridge Cafe. I am not sure what it is called now, but that used to be Nannup Motors and that was the garage that was owned by my family in Nannup.

My Pop was an enthusiastic prospector. He used to take the caravan out into the goldfields and other locations and that was really his version of a holiday. I remember spending time as a kid touring around places like Southern Cross, Norseman, Sandstone and the like with my grandparents, because Pop was an enthusiastic fossicker and prospector. I must say that I do not think there is much to show for my grandfather's efforts. I remember there was a collection of what might generously be described as interesting rocks and the like that were on the mantelpiece in my grandparents' house. Unfortunately, no claims were pegged out and no great riches flowed from my grandfather's prospecting efforts. But prospecting is one of those activities that is part of the fabric of Western Australia. Prospecting is part of the economic story of Western Australia. Some discoveries made by amateur prospectors have developed into very significant mine sites in Western Australia.

**Mr D.A. Templeman** interjected.

**Mr D.A.E. SCAIFE:** I think they were some words of encouragement from the Leader of the House.

But my point is that people engage in prospecting socially. I see some members nodding in the chamber, which probably means that they have family members or friends who do the same. Prospecting is not something that the younger generation does, but it was quite common for some in the older generation to pack the metal detectors into the caravan and go out into the goldfields for a weekend away. We would camp out there and dream of striking gold—it was about the journey, not the destination. I can certainly say that my grandfather was someone who was very much focused on the journey and not the destination. He was never in a hurry to get anywhere, a little like me in this speech right now.

Several members interjected.

**Mr D.A.E. SCAIFE:** That is why.

**Ms S.E. Winton:** Do you have a metal detector?

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**Mr D.A.E. SCAIFE:** I do not have a metal detector, member for Wanneroo, but I have to admit that I think it was a sign. I think most people think that I am older than I am. I am 33, despite my grey hairs. Also, the hair is falling out, which I think I might have sped up with my latest hairdo! I thought about getting a fossicking licence over the summer break. This is really too much information, but I have an interest in rock carving and the like, so I looked into getting a fossicking licence. There is a whole process in WA whereby people must go through, I think, the Warden's Court to be issued with a fossicking and prospecting licence. That is the point I am making. Prospecting and fossicking is part of the social and economic fabric of Western Australia. For generations, people have engaged in prospecting and fossicking throughout Western Australia. Does the member for Wanneroo have a metal detector?

**Ms S.E. Winton:** I don't, but I often see them on the beaches and thought I should get to the goldfields and try my luck.

**Mr D.A.E. SCAIFE:** I think that it is worth noting that I have never seen anybody with a metal detector who looks like they have struck gold. Having said that, though, I guess the point is that if they have struck gold, they would not be out with the metal detector anymore! As I found through the process of looking at getting a fossicking licence that there is indeed a process that someone must go through to apply for a prospecting licence or a fossicking licence. People cannot just go out on to crown land and start picking up rocks and waving a metal detector around and digging up what they find. People have to have a licence.

At the moment, there is a duty on transactions for prospecting licences. This bill will abolish that duty unless the licence includes other dutiable property. It will make licences more accessible for the public and will cut red tape, which is a good thing. I am absolutely certain that my grandfather would have appreciated it and that many of our fossickers, prospectors and grey nomads will also welcome it. It is worth reflecting on how often we use the term "grey nomad".

**Mrs J.M.C. Stojkovski** interjected.

**Mr D.A.E. SCAIFE:** The member for Kingsley is quite right; I could be called a grey nomad—except for the nomadic part as I am very much a home boy. Elderly people coming through in campervans and the like is a significant driver of tourism, particularly for regional communities and economics. There is a great demand for facilities such as caravan parks and the like for people doing exactly what my grandparents used to do.

**Mrs J.M.C. Stojkovski:** My point, member, was that not all people who like to travel in campervans and caravans are grey anymore.

**Mr D.A.E. SCAIFE:** That is true. We are all wandering out yonder. I have to admit that I still prefer to be grounded in accommodation than take my accommodation along with me.

**Mrs J.M.C. Stojkovski:** You're missing out.

**Mr D.A.E. SCAIFE:** I am happy to carry my accommodation on my back. I am a keen hiker and camper. I am quite jealous of the Minister for Finance, the lead minister on this bill, who is training at the moment to do the Bibbulmun Track from end to end, which is something I have always wanted to do. I hope the minister is more successful than I was when I was 23 and I attempted to do the Pacific Crest Trail in the United States. I lasted all of 10 days on that trail.

**Dr A.D. Buti:** Isn't that 2 000 kays or something?

**Mr D.A.E. SCAIFE:** It is about that. It goes from the Mexican border in California to the Canadian border in Washington State. My friend and I had great aspirations. The two of us set out. We got the bus down to the Mexican border through all these different desert towns and we struck out with the intention of doing that five-month hike with all of our gear on our backs. We got 10 days in before my ankle gave way going through the San Filipe Hills. It was quite funny, because being a Western Australian I did not really appreciate just how flat our land is. I remember going through this mountain range. It was absolutely punishing. In Western Australia, if you go up the hill, you can see the top of the hill and you just go over the top of it, whereas I discovered ridges in America. I thought I had got to the top and then I found out there was still more to go once I crested that. In the first few days I passed through this mountain range with my friend, I asked another hiker what was the mountain range we went through. She looked at me quizzically and said, "Oh, you mean the San Filipe Hills." That was when I realised that the Western Australian definition of a hill and a mountain is very different from the global definition of a hill or a mountain. I wish the Minister for Finance the very best—happy trails, as they say, on the Bibbulmun end to end. Maybe one day I will join the minister in the end-to-end club.

**Ms S.E. Winton:** Make the commitment!

**Mr D.A.E. SCAIFE:** I will not make the commitment, member for Wanneroo, because this will be recorded in *Hansard* and it is forever. I know the Minister for Finance is a sporting man and I am sure he will do much more successfully on the Bibbulmun Track than I did on the Pacific Crest Trail.

**Dr A.D. Buti:** You could do a leg with me.

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**Mr D.A.E. SCAIFE:** I could come down and do a section with the minister. I will embrace that, if I could just pick the good sections around Donnelly River and the like, which are dead flat because they go along Donnelly River and the scenic sections through the karri forests as well.

[Member's time extended.]

**Mr D.A.E. SCAIFE:** Whoever would have thought the Duties Amendment Bill was my calling in this place. I also appreciate the indulgence of members of the opposition, none of whom have so far called a point of order on me—perhaps generously. This is a very good bill, partly because of what I am talking about. It will not only reduce red tape and duties on activities that, in the case of the transfer of a vehicle, could land somebody in financial hardship if they are unable to pay that duty and have to pay extra fees—as in the case of Ann Clark, one of my constituents—but also on things like prospecting licences, which will mean that activity will be more accessible to members of the public. I am sure that will help to drive tourism and people wandering out yonder and seeing more of our great state and participating in those activities that are on offer in our regions such as hiking. I know that the Minister for Sport and Recreation made an announcement, I think last week, with the member for Mirrabooka, who is also keen to speak on this bill about the new Trails WA website. That is a great resource for people who are looking to do one of the many excellent trails in our community.

**Dr A.D. Buti:** Over 800!

**Mr D.A.E. SCAIFE:** There are over 800 trails. I hiked one of those trails just a few weeks ago. I did the Warren River Loop Walk just a few weeks ago, which is a 10.2-kilometre loop in Warren National Park. It is rated as one of the best trails in Western Australia. I encourage people if they are down Pemberton way to make their way out to Warren National Park to do that 10-kilometre loop because it is a great trail.

**Mr S.N. Aubrey** interjected.

**Mr D.A.E. SCAIFE:** It is true that the good people of Pemberton are good Labor voters, just like the good people of Nedlands and Churchlands. That is a point well made, member for Scarborough.

A feature of this bill is to reduce the general rate of duty and remove the concessional residential rate of duty. This bill will amend the general rate of duty that applies to non-residential property to be the same as the concessional rate of duty, which effectively provides that the current concessional residential rates of duty will apply to all dutiable transactions. That can only be a good thing, because it means that the rate people pay on residential property will apply to transactions of all properties, which, as the Leader of the Opposition says, means less impost on people and more money in people's pockets that they can spend in other parts of the economy. Of course, we all know that when people have that extra money, they will spend it on things like hospitality and retail supports jobs.

It is important that we support those jobs, because people working in hospitality and retail are often working in insecure work. They are often in casual employment and may be on award rates. Not only making sure we have the economic stimulus out there in the form of government stimulus, but also making sure that consumers have more money in their pockets to spend on that sort of discretionary spending supports those jobs and means that those workers can be afforded better pay rises, for example. It was heartening to see a federal Labor leader make the statement that wages should keep pace with inflation. That is essentially what Anthony Albanese said. All he is saying by that is there should not be a real decline in people's wages. He is saying that people should not be going backwards. If the cost of living is going up by five per cent or more and wages are going up by less than that, we are seeing a real decline in wages. Frankly, that is what we have seen for the last 10 years under the federal Liberal government. Let us not forget that former senator Mathias Cormann said that low wages were a deliberate feature of the Liberal–National government's economic strategy, which is utterly shameful. To deliberately suppress people's wages in order to achieve some kind of cynical economic or political outcome is just shameful, and a decline in real wages impacts on low income earners the most.

As I say, it is good to see that the concessional rate of duty will essentially be applied to all dutiable transactions because that means more money in people's pockets, more money for discretionary spending and more money to support jobs in retail and hospitality, and hopefully employers will pass on wage increases. In that regard, in terms of freeing up discretionary spending, the McGowan Labor government has made a fantastic announcement, which will be confirmed in the budget later today, of a \$400 electricity credit. This bill and the electricity credit mean that there will be more money in people's pockets. I know that my constituents will be very grateful for that. They know that between the previous electricity credit and this current electricity credit a total credit of \$1 000 will have been given back to users of Synergy, Horizon Power and the like. That is really excellent.

Finally, I would like to speak on the aligning of duty relating to Family Court orders with financial agreements made under family law legislation. At the moment, a nominal duty is currently payable on Family Court orders. We all know that going through family law proceedings is incredibly stressful. It is disputes about finances and the custody of children. It is a very personal process and it often happens at a difficult time in people's lives. The

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last thing people want when they are tied up in legal proceedings and going through this difficult administrative process is to have to pay nominal duty on Family Court orders. That is another area in which we are cutting red tape, reducing the tax burden on some of our taxpayers and simplifying tax administration.

In conclusion, not only is this a good bill for the reasons I have outlined, but also, importantly, it will deliver on an election commitment. The Labor Party said at both the 2017 and 2021 state elections that it is committed to reducing red tape and making sure that public services are delivered as efficiently as possible. That means making them convenient and as cheap as possible while ensuring that the state has the tax revenue base to make the significant investments that we have. The duties that will be removed, or changed, by this legislation are in some respects minor, but they can be significant to people in their day-to-day lives. This legislation will do the sensible job of cutting red tape and, rather than imposing charges, will put money back into taxpayers' pockets, and that will support economic growth and deliver on our election commitment to reduce red tape and simplify tax administration in Western Australia. On that basis, Deputy Speaker, I commend the bill to the house.

**The DEPUTY SPEAKER:** Thank you, member. The question is the bill now be read a second time. I give the call to the member for Nedlands.

**MS C.M. TONKIN (Churchlands)** [10.25 am]: I would be the member for Churchlands, Deputy Speaker.

**The DEPUTY SPEAKER:** Sorry.

**Ms C.M. TONKIN:** Yes, we are both in the new Labor heartland of the western suburbs, so people do get confused at times about who is in which seat! We are all interrelated. The member for Cockburn reminded me of my hankering to become a grey nomad, which I fear I will have to put off into my 80s, because I am enjoying so much being the member for Churchlands. I am going to fight for every single vote so that I can retain this seat for a good while to come.

The tax simplification measures in the Duties Amendment Bill 2022 are very dear to my heart. I had a very long career in the field of public sector management in various formats and it was always important to me in that work to find the most efficient way to undertake administrative processes and maximise their effectiveness and the results that can be obtained from them. I know that duties and taxation measures are often considered a very boring part of public administration, but these tax simplification measures really do aim to reduce some pain points for both people who pay and those who administer these forms of taxation.

These measures are part of our 2022–23 budget, which is, indeed, a magnificent budget that demonstrates the government's excellent management of our economy and the state's finances, and will enable our government to put in place measures that really will help our economy, our environment and our people. The measures to be introduced include reducing the general rate of duty, adjusting the concessional rate of duty for principal place of residence and business property, abolishing duty and prospecting licences if they are not transferred with any other dutiable property, introducing vehicle licence duty exemptions for cancelled transactions and service demonstrator vehicles, and exempting Family Court orders following a relationship breakdown. These measures will all reduce pain points for individuals and for our administration of these measures.

Reducing the rate of general duty will help a number of people, particularly small businesses. The concessional residential rate applies to residential property and a general rate to non-residential property. The general rate will be reduced to the residential rate of duty and applied to all dutiable transactions. That change will take effect in the next budget year. The lower rate will be very helpful and it is estimated that it will benefit between 3 000 and 5 000 transactions a year. It will reduce recordkeeping obligations and administrative burdens on settlement agents and conveyancers, and administrative overheads for RevenueWA. When I worked in the field of public procurement, we often found that certain public procurement transactions would cost more to administer than the cost of whatever was being purchased. Any mechanism that reduces an administrative burden and gives a gain to the budget or the community is a benefit. Under the measure to reduce the general rate of duty, no taxpayer will be worse off.

Just a moment, my notes are all over the place.

The concessional rate of duty will apply to purchases of residential and business properties valued at up to \$200 000. The rate will be adjusted to ensure that all eligible taxpayers who transfer residential or business properties up to the value of \$200 000 will receive the concession. This will help small businesses. This measure is a consequential amendment to aligning the general rate of duty with the residential rate.

I must say that going out with a metal detector and prospecting is a great pastime. From my studies in psychology many years ago, it strikes me that prospecting is one of those things that can become very addictive. That is because it provides what is known as variable-ratio reinforcement. I am sure my good colleague the member for Dawesville would understand that. The reason that people become addicted to gambling is that they never know when they are going to win, so they keep trying. It is the same with prospecting. People never know when they are going to strike a big nugget of gold, so they keep trying. It is an addictive pastime. Once people have kicked the addiction,

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it is really great that they will be able to transfer their prospecting licence without incurring duty. Duty will be abolished on prospecting transactions, and also for derivative mining rights in relation to prospecting licences, unless they are transferred along with other dutiable property. This is, again, an efficiency measure. These transactions are low in value, costly to administer, and do not raise much revenue; therefore, it is not worth undertaking the collection of this duty. This measure to simplify the transfer of prospecting licences will reduce the administrative costs to RevenueWA and will, therefore, be a win-win all around. This change will take effect from 1 July 2022.

Again, my notes are all over the place. This bill will also introduce a licence duty exemption for motor vehicle businesses if they return a vehicle to the seller for a full refund or replacement vehicle or if a deal is cancelled before the purchaser has taken possession of the vehicle. The exemption will also apply to service demonstrator vehicles. This is another pain point. If for some reason a person cancels a vehicle sale, not only is it a nuisance all around, but also the dealer will incur two lots of duty. This measure will remove a pain point for people who have had a difficult experience in purchasing a vehicle, and a pain point for businesses that supply service demonstrator vehicles. That will have a positive impact on those small businesses. This change will take effect from the day after the act receives royal assent. The vehicle licence duty exemption for returned vehicles will apply to vehicles returned to the seller for a full refund or a replacement vehicle. This will align the relevant law in Western Australia with the law in other jurisdictions. This is, again, an efficiency measure. Vehicles must be returned and the refund application made within five years of the original assessment. The exemption will also apply to transactions that are cancelled after the purchaser has taken possession of the vehicle if the duty was paid in anticipation of the sale. Again, this will remove a pain point. An exemption will also apply to the grant of a vehicle licence to a dealer if the new vehicle is acquired solely for use as a service demonstrator vehicle. This exemption will reduce the number of disputes and more accurately reflect industry practices, again reducing a pain point.

As my good colleague the member for Cockburn outlined, the Family Court of Western Australia process for the transfer of property in a relationship breakdown is very painful and distressing for many people. The proposed change in this bill will certainly help reduce that pain point. The bill provides that Family Court orders following a marriage or de facto relationship breakdown will be exempt from duty. Duty will apply only when property is transferred. Nominal duty will apply if the eligibility criteria are met. This will reduce red tape and simplify administration, allowing Family Court orders to be self-assessed through Revenue Online. This change will take effect from the day after the act receives royal assent. Again, this will reduce a pain point, and make our duty regime more people-friendly and efficient.

I commend this bill to the house and look forward to its speedy passage.

**The DEPUTY SPEAKER:** I call the member for Wanneroo.

**MS S.E. WINTON (Wanneroo — Parliamentary Secretary)** [10.35 am]: Thank you, Deputy Speaker.

A member: Are you going to start off where you finished last night?

**Ms S.E. WINTON:** What a difference a day makes! Members, I am always chomping at the bit to make a contribution, and no more so than on the Duties Amendment Bill 2022. On this most important day when the budget will be handed down, I am really happy to contribute to debate on this important bill.

This is not a sexy bill, and it will not necessarily get in the news headlines tonight, but it is a good example of how this government is absolutely committed to its reform agenda, such as the significant reforms this government has made to the planning regime. This bill is a very good, specific and real example of how this government is cutting red tape wherever possible.

This bill seeks to introduce measures to reduce the tax burden on some taxpayers and to simplify tax administration. In summary, it is expected that these measures will result in savings of \$7.3 million for Western Australians over the next financial year. That is not insignificant, particularly when we explore the details of the bill and appreciate that many of these measures will decrease the burden on small businesses and make the job of doing small business much easier. We know that small businesses are a huge employer of Western Australians. This McGowan government supports our small business sector. It engages with and listens to people in the small business sector and is making important reforms to ensure that this sector can continue to grow and thrive.

This government's support for the small business sector during the last two years of the COVID pandemic has ensured that many of those businesses have been able to continue to operate and thrive. I am sure that other members would have similar stories to tell about their own electorate, but the majority of small business operators in my electorate have been absolutely supportive of the measures that have been taken by the McGowan government during the last two years of the pandemic. We have often heard in the media and from the opposition that this state's closed borders have affected businesses and that we are ruining businesses, but the overwhelming message that I hear from people in the small business sector in my community is that they are absolutely happy with the approach the McGowan government is taking. In fact, many small businesses have said that they are doing better than ever

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because of the approach of the McGowan government, and I think that will be borne out a little bit later in the budget today through the detail of how well the Western Australian economy has done. We often talk about the mining and resources sector and its contribution to the state's economy. I think the budget today will clearly indicate that our small business sector has been thriving over the last two years, and that is because of the sensible and courageous approach—quite often in comparison with the calls by the opposition throughout the two years—that has seen all sectors of our economy able to continue during the pandemic. It was interesting to note the other day the Leader of the Opposition make the comment that there had been a bipartisan approach during the pandemic.

**Dr A.D. Buti:** I think it was the Leader of the Liberal Party.

**Ms S.E. WINTON:** Yes; he said that at all levels it had been a bipartisan approach. I hope someone has the time and energy to go back through *Hansard* and the media releases of the opposition over the last two years. At every step of the way, the opposition opposed the measures that this government took to keep Western Australians safe, and no more so than when the McGowan government made the difficult, but right, decision to delay the opening of the border, together with its tough stance on mandating vaccines, which has meant that we have the highest rate of third-dose vaccinations anywhere in Australia. That in turn is one of the major reasons we are able to cope with the continuing COVID situation now. Our incredible third-dose vaccination rate is making sure that the hospitalisation rate and the impacts of COVID are minimised. Had we had the approach of the opposition—the “let it rip” approach—we would have seen all sectors of the community damaged, and no sector more so than our small businesses. It is very interesting to see the economic outcome of that kind of approach in New South Wales and Victoria compared with the local economy of Western Australia.

This is an important bill to get through the house today because it will come into effect in 2022–23 as part of the budget delivered today. I hope it gets a speedy passage through this place and that the opposition will support it fully so we can send it on its way to the upper house and get it passed swiftly. As I said, although these measures are not sexy and are not going to grab a headline, clearly, they reflect the McGowan government's intent to make sure that red tape and the taxation system in Western Australia are simplified. There will be savings to the tune of \$7.3 million through this bill passing, and it is really important to note that no taxpayers will be worse off through this regime.

I will take a couple of moments to discuss some aspects of this bill. The measures in this bill include reducing the rate of duty for non-residential property, which will assist settlement agents and conveyancers. I will go into the detail of that in a moment, but it is a clear, tangible example of how we are trying to support and stimulate investment in Western Australia for Western Australian businesses. This bill also seeks to amend the transfer duty concession available for small businesses and residential property transfers to ensure that lower rates of duty on assets continue. This bill will remove the duty on certain transactions for prospecting licences. I have to say that the contributions made by my fellow members about that specific element of the bill got me a little bit excited and made me think that I might need to take up prospecting. What psychological term did the member for Churchlands use to describe addiction when she was talking about that aspect?

**Ms C.M. Tonkin:** Variable-ratio reinforcement.

**Ms S.E. WINTON:** It is variable-ratio reinforcement. It sounds like a financial term, but it is a psychological term about addiction. I had not contemplated that prospecting would be considered by some as an addictive endeavour. I do have another addiction plaguing me, so perhaps it is time to throw away the fags and get myself a metal detector, and off I go! It might be not only a healthier endeavour, but also a more prosperous endeavour—who knows?

A government member interjected.

**Ms S.E. WINTON:** I thank the member. If I did that as a result of these measures in this bill, it would be a good thing for people interested in the prospecting game, but also those people who, as the member for Churchlands said, are endeavouring to get out of prospecting because they have conquered their addiction. We will be abolishing the duty on transactions for prospecting licences unless they are transferred with other dutiable property. We know these transactions are low value and they do not raise much revenue, but managing them probably creates an incredible cost and burden through bureaucracy, so it absolutely makes sense that we abolish those licences. It will simplify the transfer of those licences and reduce administrative costs for RevenueWA. Of course, this will take effect from July 2022.

There are some other key aspects to this bill that are important. One, as I mentioned before, is that it will reduce the general rate of duty. A concessional residential rate applies to residential property; the general rate applies to non-residential properties. The general rate of duty will be reduced to the residential rate of duty and apply to all dutiable transactions. In real terms, that lower rate of duty will benefit an estimated 3 000 to 5 000 transactions a year and will reduce record keeping obligations and administrative burdens for settlement agents and conveyancers. It does not sound like a huge implication, but I am sure the small business sector will absolutely welcome the

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changes within this bill. It will of course reduce the administrative overheads for RevenueWA. It is important to note this is not a money grab. No taxpayer will be worse off under this system.

I also want to highlight the aspect of the bill relating to vehicle licence duties. Under this bill, two vehicle licence duty exemptions will be introduced: for vehicles returned to the seller for a full refund or a replacement vehicle or when the deal is cancelled before the purchaser takes possession of the vehicle, and service demonstrator vehicles. Again, those changes will take effect the day after the Duties Amendment Bill 2022 receives royal assent. I want to highlight that this is an important reform for the car dealer industry that I am sure will receive support from that sector. We are trying to make the cost of doing business cheaper and the process more efficient. The reforms in this bill seek to cut red tape and to make the taxation system simpler for Western Australians and businesses in particular.

I also want to highlight another key element in this bill that has been highlighted by other speakers. This bill seeks to make some important changes to the Family Court system. I do not need to say that for people who have to go through the Family Court, it can be a stressful, sometimes complex and very expensive business. The Family Court provisions within this bill will mean that Family Court orders following a marriage or a de facto relationship breakdown will now be exempt from duty. Duty will only apply when the property is transferred and a nominal duty will apply if the eligibility criteria have been met. Again, this will cut red tape and simplify administration allowing Family Court orders to be self-assessed through Revenue Online. It is a good thing, wherever possible, to reduce bureaucracy, red tape and the burden for not only the people who have to go through the Family Court system, but also, importantly, the actual administration of the Family Court. This change will take effect on the day after the bill receives royal assent. Members, I could go on for hours. This is not a complex piece of legislation, but it is an important one.

There is no doubt that with the delivery of the budget today, the news headlines tonight will be focused on pivotal areas within the budget. When we receive our budget papers this afternoon we will actually realise, and this is what is not often well reported, the incredible work done by the ministers and their various agencies on sound financial management. This bill is a good example of that work. It is important that people in the community understand that although we want to relieve cost-of-living pressures by making concessions or putting in place various measures within the budget that support family budgets, it is also really important that during budget time we reflect on the incredible amount of work done by ministers in managing their agencies to make sure that they are efficient, that they deliver on the key purposes of those agencies and that every single dollar of taxpayer money is well spent and targeted. This will show that this government respects taxpayers' money and it will ensure that it is able to act sustainably and deliver into the future.

I look forward to the budget this afternoon. I know that it will indicate very strongly what this government can do and what it can invest in when it is financially responsible. This bill will have some \$7 million worth of savings for taxpayers once it has been passed. In large part, that is possible because of the sound financial management delivered by the McGowan government over the past five years and into the future. With that, I will conclude my remarks. I congratulate the Minister for Finance for bringing the Duties Amendment Bill 2022 to this house and I very much want to thank him for the opportunity to make a contribution to this important debate.

**MS M.J. HAMMAT (Mirrabooka)** [10.55 am]: I, too, am excited to rise today to talk to the Duties Amendment Bill 2022 brought forward by the Minister for Finance for debate and passage through this house. It is a really important bill for a number of reasons, which others before me have outlined. In my contribution today, I want to talk a little about duties and red tape and then I will talk more specifically about the provisions in the bill. It is a little known fact that before I started university and after finishing high school, I had a job for 12 months working for the AMP Society as a claims clerk processing insurance claims for the people of Western Australia who had their insurance policies —

A member interjected.

**Ms M.J. HAMMAT:** Yes, it was my job to process death benefits and maturities for certain life insurance policies. Members will be interested to hear that one of my jobs required me to go through the death notices every day to see whether any of our policy holders had passed away so that we could begin to prepare their claims in a timely fashion. When we were notified by the family that someone had passed away, we then had that money ready to be paid out to them. As an 18-year-old that was not the kind of work that I expected to be doing—trawling through the death notices every day—but, indeed, that was one of the things I did. One of the other things that I was required to do was to affix duty stamps to some of the policies and documentation that we received. In my desk I had a folder that contained—it was like the post office that has those big folders with lots of stamps in various denominations. I had one of those folders in my drawer and I was required to get the right duty onto certain policy documents. It was a long time ago, members, so it is hard to remember but I think that I had to do that when we were sending an interstate cheque and there was a need to pay duty on that and on certain other payments. I have to confess that I was required to look after those stamps and to balance them. Once I had used all the stamps, I had to go through a balancing process to demonstrate how many I had used and to tally it right back to the proper number. I never

managed to get it to balance, I have to confess. I am not sure why I had so much trouble with those duty stamps but it remains with me to this day that I was unable to get them to balance—probably much to the consternation of my supervisors. I can report that after 12 months of working at the AMP Society, I realised that working on insurance claims was not for me and that it was not going to be the place for me to work in for the remainder of my life, so I enrolled in and went off to study at university, like many others had done before me.

One of the things that was very interesting about working at the AMP Society, other than death notices and duty stamps, was that it opened my eyes to the world of work. It was my first permanent full-time job. It taught me a lot about work, workplaces and jobs, and how some jobs are more interesting than others. It was an important developmental time for me and duty stamps remain clear in my mind as a consequence of the time that I spent there.

This bill comes before us today as one of a range of measures that the McGowan government has pursued that are designed to reduce red tape. The government made an election commitment to reduce red tape and the difficulty of dealing with it. I think discussions around red tape are quite interesting. A lot is said about red tape and it is one of those concepts that I think is difficult to define but widely considered not good. I think people would agree that red tape is bad and there is this ongoing attempt in the bureaucracy to improve or reduce it. It is very difficult to drill down and capture exactly what is the nature of red tape. The nature of it is that people assume it is bad and unnecessary regulation. The challenge is that there is no universal agreement on what is unnecessary regulation. Some people would argue regulations are important for community safety or individual safety—they are not at all unnecessary and they are not burdensome and they are not bad and should not be considered red tape—whereas others would argue that any kind of regulation and infringement is a bad thing.

“Red tape” is a very emotive term and poorly defined, so I think in any discussion about red tape it is useful to go beyond that and consider the actual things that are being modified and the regulation in question, and then to have some way of determining whether that regulation is serving a useful purpose in the community. It is necessary because a lot of business groups in much of their commentary on red tape make a lot of claims that often border on hysterical about its burden in Australia. It is good to take their contributions with a grain of salt. I wanted to share some of them.

The Business Council of Australia’s chair of the Ease of Doing Business Committee in an article in 2017 claimed Australia is being —

... held back by a noxious culture of overregulation that has infiltrated almost every aspect of our lives.

That was his way of describing red tape. He says it —

... strangles economic development, limits new opportunities for Australian workers and jeopardises their efforts to provide higher living standards for their families.

Clearly, he laid it on pretty thick with language such as that, which is designed to be emotive and over the top. The Institute of Public Affairs similarly made the bold claim that it is costing the Australian economy \$176 billion each year in forgone economic output. It argued for Australia to adopt something along the same lines of what the Trump administration adopted, which was a kind of crude way of dealing with regulation. I think Trump described an idea of “one in, two out”, so if we introduce a regulation, we should get rid of two others without any sort of assessment of the purpose of those regulations or the important work that those regulations might be performing. It is almost an obsessive interest in arguing that regulation is a bad thing and that we should just reduce regulation without any assessment of what purpose that performs and, indeed, whether it is having any genuine impact.

I am very pleased with the government’s agenda to reduce red tape. The implementation of measures that reduce the burden on individuals and small businesses is important. However, I do not subscribe to those more hysterical contributions whereby anything that can be labelled red tape is inherently bad and should be eliminated. I think we need to understand that regulations serve really valuable and important roles in our community and in our society; they ensure that we are able to function effectively as a collective group. Of course, the bill that is before the house today clearly does that. I will come to some of the details in the bill shortly.

I want to also reflect on how in our obsessive discussion around red tape, many other kinds of tape are now identified as part of our system of regulations. “Green tape” is another phrase that is used, which describes environmental regulation. Again, people argue whether it is a good or bad thing. The literature is keen to talk about “beige tape” or “grey tape”. For those members who have not come across those terms before, it is a way of describing not the fault of the regulation, but the problems in how that regulation is administered by a regulator. We have a lot of jargon and terminology. I am really saying that it is important to look behind that and see the detail of what we are discussing. Although I support the reduction of unnecessary regulation, particularly when it has cost impacts or impacts on businesses and individuals, we need to recognise that regulation is important for our community. We should be able to have a discussion about it without the more outlandish claims that some in the business community

make as a way of furthering their arguments that they should have an unfettered ability to do whatever they want, which is incredibly unhelpful.

As other speakers have covered before me, the bill contains a number of specific sensible measures to simplify tax processes and assist taxpayers in reducing their burden. These include reducing the rate of duty for non-residential property and reducing red tape for settlement agents and conveyancers. The bill will amend the transfer duty concession available for small businesses and residential property transfers to ensure that it continues to provide lower rates of duty on assets valued at less than \$200 000.

As many members have discussed, it will remove the duty on certain transactions for prospecting licences. I have enjoyed other members' contributions about prospecting licences. Prospecting is not something that I have ever undertaken, but I think it clearly gives enjoyment to many of the individuals who are involved in it. I think it is one of the opportunities for tourism in this state; we should encourage people to Wander Out Yonder, to experience the vastness and the beauty of the Western Australian landscape and get involved in the really unique opportunity to maybe find gold while they are out there.

The bill will also remove the duty for service demonstrator vehicles, cancelled vehicle purchases and vehicles returned to the dealer for refund or replacement. It will also exempt certain Family Court orders from duty. All these are very important changes and, as others have said before me, savings of \$7.3 million will result for Western Australians over the next financial year. They are sensible changes that will not only deliver financial improvements, but also remove burdens from affected individuals and businesses so that they will be able to go about their business without having to undertake certain regulatory practices.

Importantly, when we are dealing with these types of red-tape reduction strategies, one of the things that we are very mindful of is the impact on small businesses. I know it is very much the case that small businesses are often concerned about regulatory frameworks and how much time and energy might be spent on those. In my contribution today, I want to talk briefly about the time I have recently spent visiting many of the small businesses in my electorate of Mirrabooka. I have done a range of things as I have visited them, but one thing has been to talk to them about the support package that the government recently announced for those small businesses that have been impacted by downturns because of COVID, and to share information about that with those businesses. One of the wonderful things about my electorate in Mirrabooka is the incredible diversity and uniqueness of the small businesses that we have in the electorate. Many people will be familiar with the very large The Square Mirrabooka shopping centre, but there are in fact a number of smaller shopping centres around the electorate. Many of them contain businesses that provide unique products or services that meet a need for the very multicultural community that lives in my electorate. I can report that there are some excellent food shops, including Esmat Bakery, where we purchased some flatbread the other day that had been freshly baked out the back; a number of clothing shops for Muslim women; and interesting and different food shops, with both grocery-type items and cooked food and takeaways. I think that is one of the unique points of difference in my electorate.

I am keen to support and encourage small businesses in any way that I can. One of my election commitments was to provide some support to allow for the upgrade of parking, kerbs and what have you at two of the shopping centres in my electorate, Balga Plaza and Mirrabooka Village—that is a smaller shopping village in Mirrabooka—to really encourage people to spend more time in those smaller suburban shopping centres so that they can experience the unique and diverse offerings of small businesses in Mirrabooka. Changes to duties of this kind will perhaps be good news for them as well, as people who might be looking to purchase property will benefit from the kind of changes that are outlined here.

One of the really important things about reducing red tape and the kind of changes that this bill will make is that it will not only reduce the cost burdens, but also make government more accessible. In my electorate, almost half the population speaks a language other than English at home. Ensuring that we have a government that is accessible to people who perhaps do not speak English as a first language is an incredibly important step in making sure that people get the services, responses and assistance they need and expect from their government. By reducing red tape that is unnecessary, burdensome and perhaps complex, citizens will be able to access government and undertake their business with government. That is a really important part of an overall strategy of addressing red tape. These kinds of provisions will greatly assist by making sure that the people who live in my electorate of Mirrabooka will be able to wade through fewer and fewer regulations to undertake their business. I think that is another general benefit of red-tape reduction, and I do not think it should be understated at all.

With that, I will bring my comments to a conclusion. I just reinforce that this bill is part of a body of work being undertaken by this government that will reduce what we call red tape. I do not use that term lightly, because I think we need to understand the regulation that sits behind it. I congratulate the minister for bringing this bill to the house, which has some very sensible provisions that will provide benefits and save the people of Western Australia \$7.3 million. With that, I commend the bill to the house.

Ms Mia Davies; Mr David Templeman; Mr David Scaife; Ms Christine Tonkin; Ms Sabine Winton; Ms  
Meredith Hammat; Dr Tony Buti

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**DR A.D. BUTI (Armadale — Minister for Finance)** [11.14 am] — in reply: I thank all the members who have contributed to the second reading debate on the Duties Amendment Bill 2022, which seeks to amend the Duties Act. The Leader of the Opposition made some comments in support of the bill before us and I thank her for that. I know that she has been labouring under a heavy flu, from what I understand. Anyway, she is not that well, so I thank her for her contribution.

The Minister for Culture and the Arts; Sport and Recreation, among other portfolios, gave an interesting contribution. Obviously, in terms of his arts portfolio, there are probably not a lot of artists who would need to worry about this because they do not make enough money to pay tax or even have the ability to purchase a vehicle or a house, but there are a couple of very well-off artists. Obviously, one of the most famous Western Australian artists is Juniper. What was Juniper's first name?

**Mr D.A. Templeman:** Robert Juniper.

**Dr A.D. BUTI:** Robert Juniper. Is he still alive? I do not know. Anyway, he was famous and quite well-off. But if the minister puts his other hat on, as the Minister for Sport and Recreation, there would be a number of elite sportspeople in that category who will be very interested in this bill.

**Mr D.A. Templeman:** Daniel Ricciardo!

**Dr A.D. BUTI:** Yes, Daniel Ricciardo. He probably does not need to worry about these sorts of matters, but there will be a lot of sportspeople who do. Probably a lot of West Coast Eagles players who want to hit whatever disco might have to pay some fines, so they might look for any tax relief they can obtain.

The member for Cockburn gave an outstanding contribution that was very wideranging. It was interesting to hear about his interest in prospecting. My father also took a metal detector out into the outback and sought his riches. Obviously, he was not successful, but he enjoyed the journey. It was interesting that the member recalled his stories there. He also talked about being an avid hiker. He was very ambitious to try to take on the Pacific Crest Trail. Hon Ben Wyatt has an ambition to do that one day. The member mentioned the Bibbulmun Track. I am hoping to do it in July. Members of Parliament who want to join me for parts of it are more than welcome.

The member for Churchlands has wide experience in the public sector. She talked about the need to try to do things efficiently and about variable-ratio reinforcement. For members who were not here at the time, "variable-ratio reinforcement" means addiction. As the Minister for Racing and Gaming, it is probably a term I should know. I thank the member for educating me on that aspect.

The member for Wanneroo talked about the need to support more small business operators and how the budget that is going to be announced this afternoon will be doing that, and how this is all part of that measure.

The member for Mirrabooka gave a very interesting contribution and talked about red tape. Yes, we are always talking about reducing red tape. Her analysis of that was that there is no universal acceptance of what is necessary red tape or regulation. I think that the red-tape reduction sought under this bill would be universally accepted and supported, but the member is right: regulation is important, and we need to try to find that median between what is necessary regulation and what is unnecessary red tape. I thank all members for their contributions.

As was stated by members with various emphasis, this bill seeks to reduce red tape and provide relief to some taxpayers. To summarise, the bill seeks to do that by reducing the rate of duty for non-residential property; reducing red tape for settlement agents and conveyancers; amending the transfer duty concessions available for small business and residential property transfers to ensure that low rates of duty continue to be applied to assets valued at less than \$200 000; removing duty on certain transactions for prospecting licences; and—one that I think really should be supported—removing duty for service demonstrator vehicles, council vehicle purchases and vehicles returned to the dealer for a full refund or replacement vehicle. The member for Wanneroo also talked a bit more about the exemption from duty for Family Court orders.

I commend the bill to the house, and I thank all those who have made a contribution.

Question put and passed.

Bill read a second time.

[Leave granted to proceed forthwith to third reading.]

*Third Reading*

Bill read a third time, on motion by **Dr A.D. Buti (Minister for Finance)**, and transmitted to the Council.