

FINANCE LEGISLATION AMENDMENT (EMERGENCY RELIEF) BILL 2021

Second Reading

Resumed from an earlier stage of the sitting.

MR S.J. PRICE (Forrestfield — Deputy Speaker) [2.43 pm]: It gives me pleasure to rise and complete my contribution on the second reading debate on the Finance Legislation Amendment (Emergency Relief) Bill 2021. It is amazing what a difference a budget speech makes. The chamber was almost empty earlier; everyone is here now! Shall I go back and recap some of my previous contribution?

In the limited time that I have left, I acknowledge and thank all emergency services volunteers right across the state. There has been a number of emergencies recently in the midwest, and, prior to that, we had the Wooroloo fires, as well. Without our emergency services volunteers right across Western Australia, we would not be able to deal with a lot of the issues that we have to deal with. Whether those are volunteers at joint facilities up in the Kimberley or the Pilbara, where we have co-location of the bush fire brigades and fire and rescue and the State Emergency Service people, we have to appreciate and thank everyone who is a member of these brigades, organisations and services, because we see predominantly the same people throughout the different agencies. A limited number of people actually make the commitment to volunteer with their local emergency services, and it is a significant commitment to make. We recently had National Volunteer Week in recognition of our volunteers. Without those volunteers, we would certainly struggle to deal with a lot of the situations and emergencies that we have across the very broad state of Western Australia.

Those volunteers do an amazing job. When we cannot provide enough career professionals in our emergency services, whether for fire, ambulance or any of the emergency responses in Western Australia, we rely on volunteers to fill those voids. It takes a lot of commitment from the people who volunteer to do the training and to respond when there are incidents right around Western Australia. The training is first class. These people respond to life-threatening situations and they respond extremely well. The St John Ambulance volunteers around Western Australia do an outstanding job. They provide a life-saving response to so many people not only in our regional areas, but also in other situations. For example, St John Ambulance volunteers turn up for sporting events around the state to help with injuries at sports carnivals, and at some of the local football clubs and netball associations to ensure that they have ambulances at their games. We rely significantly on our volunteers to provide these services.

Certainly, we have seen the extent of the response of our volunteers more recently with cyclone Seroja and also the Wooroloo bushfires, but also, as I mentioned earlier, it is really pleasing to see that it now extends into animal welfare, as well. During the recent bushfires, the provision of animal welfare was a very large logistical exercise. Without volunteers to ensure that that could happen, it would not have happened. We know that in this day and age, people are a lot more aware of ensuring that there are places for animals to go during emergencies, and it is just another example of how we are providing a better response in emergency situations.

I go back to the beginning of my contribution, when I talked about what constitutes an emergency. This legislation refers to a declared emergency. We do not know what that is going to look like into the future, but we do know that this legislation will assist people who encounter some sort of financial or economic impact from a declared emergency and who need relief.

Once again, I thank the minister and all his staff for bringing this legislation to the house. It has been a very interesting debate and I have really enjoyed the contributions of this side of the house. I commend the bill to the house.

MS C.M. ROWE (Belmont) [2.49 pm]: I, too, wish to make a contribution to the Finance Legislation Amendment (Emergency Relief) Bill 2021. I begin by acknowledging the work of the Minister for Finance for bringing this really important legislation to this place. Other members have already touched on the emergency situation that has been unfolding right before our eyes over the last 18 months. Coronavirus has swept across the globe and is having a devastating effect on people's health. There has been loss of life and economic impacts in many parts of the globe and, indeed, in this country. We, in Western Australia, have been incredibly lucky because the government has acted swiftly to ensure that COVID-19 has been stopped at our border. WA may not have experienced the same impacts of the virus as elsewhere, but that is not to say that people have not been impacted economically by lockdowns. Pertinent to the debate on this bill is how important it is for the Treasurer, in conjunction with the Minister for Finance, to be able to declare necessary tax or grant relief measures to help people impacted by emergencies to receive economic and financial relief during such difficult times.

One area I would like to touch on—I know the member for Forrestfield and other members have touched on this in their contributions—is the COVID-19 pandemic. It is an obvious example because we know about it and are all living through it. But it is also important to mention other types of emergencies for which this legislation will be incredibly helpful. The member for Swan Hills talked about the impact fires have had on her community. The member for Geraldton talked about the devastating impact of cyclones. But it is fair to say that climate change really has changed how regularly natural disasters are experienced in this country. We were all moved in 2020 by

the stories in the nightly news of the terrible fires that raged across the eastern seaboard. We may have been removed from them over here, but we were moved by the loss of life and plight of survivors who lost property and experienced economic loss in terms of the impact on their businesses and so forth.

It is very apparent that climate change is a key factor in the increasing incidence of these types of events. I take this opportunity to acknowledge the work our government is doing in this space. We cannot simply leave it to the federal government to address climate change. Thank God we are not, because the federal government simply does nothing.

I want to acknowledge the work of our government, and especially the announcement yesterday by the Minister for Environment, who is nothing short of formidable. I must say that one of the first things that really motivated me as a child was to see the forests saved. It certainly was something that galvanised me later to get involved in politics and join the Labor Party—that is, to see action on the environment. I was absolutely impressed, to say the least, when I learnt that all logging of native forests in Western Australia will end. It is a very proud day for me, the government and Western Australians in general, because we will be saving an important part of our state for future generations. We will be preserving 400 000 hectares of karri, jarrah and wandoo forests.

This morning I was at a NAIDOC assembly at a local school in my electorate, St Maria Goretti's Catholic School, at which a local Indigenous man was invited to talk about the NAIDOC theme this year, which is hill and country. He spoke to the children about how important the forest networks right across Western Australia are to him as a First Nations man, in particular those in our south west region. He mentioned the karri, jarrah and wandoo forests in particular. They obviously are culturally important, but also important in protecting and maintaining critical biodiversity. Furthermore, they create critical carbon capture and storage.

I would like to touch on what that means in figures. Western Australian south west native forests store approximately 600 million tonnes of carbon dioxide. That is roughly 116 years' worth of annual emissions for every car in Western Australia. That is what we will be setting about to preserve, hopefully, in perpetuity. That is not even to mention preserving them for their beauty or how attractive they are from a tourism point of view. As the minister said yesterday, they will also foster other important industries such as beekeeping, honey production, ecotourism and the like. Aboriginal cultural heritage is very important as well. Carbon capture and storage is critically important, being faced with such an obvious lack of action on climate change from our federal colleagues and the fact that the world is getting hotter. Science is absolutely pointing to the fact that climate change is due to human activity, so it is beholden on us to do everything we can to combat it for future generations, so I congratulate the minister for what she has done.

The globe is heating and climate change is undeniable. There is less rainfall as a result of climate change. I also experienced to an extent the threat of emergencies in the form of fires. I grew up in Mt Macedon in north western Victoria.

Ms M.M. Quirk: *Picnic at Hanging Rock.*

Ms C.M. ROWE: *Picnic at Hanging Rock*, indeed. The school in that movie is the school that I went to.

The area around Mt Macedon in regional Victoria is beautiful and densely wooded. Members may recall that a horrific bushfire swept through that region on Ash Wednesday 1983. More than 100 fires across Victoria spread across the border into South Australia. Tragically, those fires resulted in the loss of a total of 75 lives and destroyed over 2 050 homes. That is not to mention the countless businesses that were destroyed and the financial loss that resulted. I will never forget growing up in that community. I was too young to remember the actual fire—I was only three and we were not actually living in the region at the time. We were living in Essendon. My mum reminds me from time to time of the time we were having a party at our house. I was out the front yard in our home in suburban Essendon and I started to scream. She came outside to see what I was screaming about and found that I was terrified because burning eucalyptus leaves were falling from the sky. Although I do not recall that memory, that story speaks to the ferocity of that fire.

The Ash Wednesday fires were certainly forever present in the years I was living in Mt Macedon. Everybody was impacted by them and, like in many communities, the volunteer fire brigade was very active. Those poor firefighters who went out on the frontline to try to save other people's homes inevitably lost their own. The father of one of my best friends, Catherine McInnes, was one of those firefighters, and she does not have any baby photos. Her family was very touched by that. They lost absolutely all their belongings on that terrible, terrible day. As the member has just said, I went to school on Mt Macedon. Our school had fire drills every year and we were all acutely aware of the risk presented by fire. We had minor fires over the years when I was living in Mt Macedon. The threat was real and it was very, very scary. Although I do not recall Ash Wednesday, as I mentioned, I understand the impact that it had because the devastation was still felt years later by that community. Those who had been touched by it were very, very distraught by the impacts of it, and that stayed with me for many, many years.

I would like to finish my contribution by acknowledging how terrible emergencies such as bushfires can be for an entire community like Ash Wednesday was for Mt Macedon. To be able to speak on a bill that will provide financial support to those who experience an emergency is a wonderful thing. I commend the bill to the house.

DR A.D. BUTI (Armadale — Minister for Finance) [3.01 pm] — in reply: I would like to respond to the various contributions to the debate on the Finance Legislation Amendment (Emergency Relief) Bill 2021. I thank all the opposition and government members who have spoken on this bill. I want to address some specific issues raised by the member for Moore. He is not in the chamber at the moment, so I will leave that for now and go through the various contributions by members on the government side. I will address some of the member for Moore's concerns at the end of my speech.

The member for Darling Range relayed the bushfires that occurred in the Kelmscott–Roleystone area on 6 February 2011, which at the time resulted in the greatest loss of homes in Western Australia in a domestic fire situation. I think either 71 or 73 homes were lost, and the member relayed the personal nature of that as his sister was quite near the fires. Where I lived at that time was only about two and a half to three kilometres from the fires. The fires at Kelmscott crossed over from being in the more densely forested area to a suburban area. It got into the various air-conditioning systems and destroyed homes in an area that we thought would not be destroyed. I have to pay respects to the former Mayor of the City of Armadale, Linton Reynolds, who provided fantastic leadership at the time. For some days, it was difficult to verify whether some homes had survived. Unfortunately, misinformation was given to some people. Some people thought their homes had been saved but they had not been, and some people thought their homes had been destroyed but they were saved. It was a very stressful time for my local community. It was not in my electorate, but many of the people who lost their homes and live in the area are part of my community. One of the homes relayed on the Channel Seven news that night was the home of the coach of my son's football team.

I want to clear up one of the things that the member for Darling Range said in his contribution. He mentioned that the bill will provide a land tax exemption for properties affected by the Woorloo bushfire and cyclone Seroja disasters. I want to clarify that this bill will not directly exempt land tax for these properties, but will provide a mechanism for the Treasurer to deliver that relief. After this legislation is passed, the Treasurer will declare a tax relief measure to exempt the affected properties, and that declaration will be published in the *Government Gazette*.

The member for Churchlands, in a very considered response, which is what I would expect from the member for Churchlands, talked about the need for governments to have a speedy response to emergencies and the need for relief measures to not only be quick but also have a degree of certainty. When we provide relief in an emergency, it is important that people who are to receive tax relief have some degree of certainty. The member for Churchlands emphasised that need and also related some personal situations. I thank the member for the contribution.

The member for Mirrabooka talked about the pandemic situation that we have experienced for the past 20 months or so; how this government has dealt with that; and the need to overcome uncertainty because emergency situations breed uncertainty. Therefore, if we are going to have a stimulus package or tax relief measures, there needs to be certainty with that and they should be delivered in a speedy manner.

The member for Collie–Preston in her contribution talked about the effects that natural disasters often have on business. When we have bushfires and cyclones et cetera, local business communities can be affected severely. Everyone knows the catalyst effects in the way that the economy works, with the multiplier effect and so forth. Only one business premises may be affected physically, but it can have a ripple effect throughout the community. It was interesting listening to the member for Collie–Preston. She lives in Collie, the town that I was born in, unlike the former Minister for Sport and Recreation; he was a great advocate for Collie but he was not born in Collie, so he is not a real Collie person! People have to be born in Collie to be a real Collie person. I was born in Collie and lived the first nine years of my life in Collie. The member for Collie–Preston talked about the bushfires in Yarloop. I have an incredibly close connection to Yarloop, because even though my mum was born in Collie, she grew up in Yarloop. What was her family home, which is on the highway, survived the bushfires. I think the member for Forrestfield mentioned in his contribution, which I will talk about later, driving through Yarloop and all the things that were not there anymore. The school that my mum went to—destroyed. The church that my mum married my dad in—destroyed. The hospital that my eldest sister was born in—destroyed. The Yarloop fires, of course, had a significant effect on the community there, and also on the people who have some connection to Yarloop. There was a need to provide emergency relief to help people get back on their feet. The member for Collie–Preston talked about the cyclones that she experienced while living in the Pilbara as a schoolteacher in Tom Price, and also cyclone Alby, which severely affected the south west. I think the ABC building in Bunbury was destroyed by cyclone Alby. The ABC studios were destroyed by one of the cyclones and I think it was cyclone Alby, or maybe it was later —

Mr D.A. Templeman: The federal government is doing a lot to destroy the ABC now!

Dr A.D. BUTI: Exactly right. She also mentioned the Busselton jetty, which is an iconic structure that was affected by the cyclones. Her description of the Yarloop bushfires that occurred in January 2016 was very moving. Two lives were lost, unfortunately, and it took 17 days for the fire to come under control, which is phenomenal.

The member for Burns Beach, a former police officer, talked about the various emergency situations that he has experienced in his former career as a bush fire fighter. Basically, he attended a number of emergency situations in his previous career. He also talked about floods. I was a little boy living in Collie when the flood came through Collie. Our home at 2 Coombes Street in Collie was only about 100 metres from the Collie River when that was flooded. Floods can have a devastating effect on property and lives.

The member for Geraldton experienced the most recent natural disaster—cyclone Seroja. The Minister for Emergency Services is here and I would like to compliment him on the response he provided for the communities in that region. The minister has been outstanding. He has been up there a number of times and provided outstanding support. Thank you for that. The member for Geraldton talked about how Geraldton missed the major impact of cyclone Seroja compared with Northampton, but obviously it was affected. The homes were not really cyclone-ready. We know the devastation that occurred in Kalbarri and Northampton. Is part of that in the member for Moore's electorate?

Mr R.S. Love: Most of the damaged area is in my electorate, yes. The town of Kalbarri was excluded at the last election; it went to North West Central. The rest of the area is in my electorate.

Dr A.D. BUTI: The member has firsthand knowledge of the destruction that happened there. Led by the Minister for Emergency Services, the government has put in various programs and relief measures to try to help the communities up there, including the business communities. That will continue as we go forward.

The member for Kalgoorlie mentioned that the state of Western Australia has had many emergency situations. She talked about 2015 in Esperance when livestock were lost and there was much disruption as a result of bushfires after temperatures of over 40 degrees and very strong winds. She also talked about the 2019 Northam fire. Part of Eyre Highway was closed, which is a major transport route leading into and out of Western Australia. She talked about the need to fund emergency services and how emergency services are very, very important in fighting and helping during natural disasters.

The member for Cockburn talked about various issues. He said he does not live in a peri-urban area. Arguably, it is peri-urban. The Deputy Speaker does not agree! Obviously, parts of his electorate are in bushfire-prone areas. He talked about the need to be prepared for fires. People who live in Western Australia need to be prepared for bushfires. He talked about the impact of climate change. He also referred to a report by Carolyn Palmer titled *'Flood and fire and famine': Tax policy lessons from the Australian responses to natural disasters*. It referred to the need to have fast, effective tax relief in emergency situations. This bill will provide fast, effective and certain relief, which I think is really, really important. I thank the member for Cockburn for his contribution.

The member for Riverton, being a medical doctor, obviously knows the health effects of disasters. He talked about the need to have swift, timely support during times of emergency. He mentioned a friend or an acquaintance who had a fitness studio. We have been very lucky and fortunate in Western Australia to have had very few lockdowns, but the lockdowns we have had have affected local business operators. He talked about how his friend's fitness studio was affected economically by the lockdowns. The government's relief response was very important. He talked about how important swift, timely support was.

The member for Carine went for the almighty—not natural disasters, but obviously the emergency that came about from 9/11 in 2001 at New York's Twin Towers, and of course the destruction that that caused on the city of New York and the ripple effects that has had across the world. He was a schoolteacher at the time and talked about witnessing it on TV.

The member for Warren–Blackwood represents a large regional area in the south west. Obviously, she is very close to potential natural disasters, whether from the coast or inland. She talked about bushfires in the Albany region in 2018 and the Margaret River fires in 2011. At the time, the number of homes destroyed was the second highest number. At that time, the Kelmscott bushfires had the largest loss. Was it 71 or 73 homes, member for Darling Range?

Mr H.T. Jones: Seventy-two.

Dr A.D. BUTI: There you go—right in between! I think the number was in the 50s in Margaret River. Anyway, it was quite substantial. The member for Warren–Blackwood spoke about how important the support was that was provided by the local community. She talked about the importance of the various voluntary emergency service organisations in her region. She is actually part of that by being a member of the surf lifesaving team in the Denmark region. She has a communication role, which obviously is very important in emergency situations. She also talked about the first home buyers grant and how she was a beneficiary of that for her first home in the city.

The member for Swan Hills represents an area that was subjected to the most recent bushfire of a grand scale, that being the Wooroloo bushfire, which is what this bill was specifically targeted to provide relief for, along with cyclone Seroja. The member talked about how the state emergency response task force had been incredibly important; the various fire

brigades and first responders. She said that great progress had been made. She complimented Ron Edwards, who is the state emergency response controller; I think that is the correct title. She talked about how constituents in her electorate had benefited from the Lord Mayor's Distress Relief Fund, up to \$25 000 each, which of course is very important. She also talked about the need to provide social support—mental health and wellbeing obviously being very important.

The member for Maylands knows the hills area very well. She believes this bill is a very good Labor measure to provide instant, quick relief to people during a state of emergency and how important that is. She talked about animal welfare. As we know, she is a champion of animal welfare. One of the things we often forget in bushfires is the animals that lose their lives and the stress that they must be under when they see a bushfire coming towards them. It is devastating to think about the amount of wildlife that is lost during bushfires or other natural disasters. The member for Maylands talked about how the Shire of Mundaring and the City of Swan came together to provide relief regarding animal welfare, providing three animal feed distribution centres, which was very much needed during that bushfire disaster. She talked about the equestrian division of the Paralympics. There were four members in the Australian team and they all finished in the top 10, including Sharon Jarvis from Western Australia.

The member for Forrestfield provided a broad narrative of cyclones and fires in Western Australia, and brought the discussion back to climate change and how significant that has been in the unpredictability of our weather patterns and how it has resulted in unpredictable behaviour when it comes to bushfires. Of course, that makes them harder to manage and control. I think his role was deputy chief commissioner for bushfires down at the Dardanup brigade. Dardanup is a beautiful part of the south west. In that role, the member experienced various fires. He also talked about the foothills of Forrestfield and how fires started in that area. Was it last summer?

The DEPUTY SPEAKER: Yes.

Dr A.D. BUTI: It was last summer. He went up the Darling Range escarpment towards Lesmurdie. The topography made things very difficult, but the Department of Fire and Emergency Services' sophisticated equipment helped in fighting those fires.

The member for Belmont also connected bushfires and other natural disasters to climate change. We cannot deny climate change; we have climate change. It is really quite amazing that we are one of the few western democracies where there is still debate on whether climate change exists. We just give up hope on the Liberal Party on this issue. Obviously, the National Party in Queensland is a bit of a problem in this area, but I would think that the Nationals WA, which has many farmers as members and supporters, understands the effects of climate change, because it is affecting the livelihoods of its members and supporters on a daily basis. I very much hope that the Nationals WA, which is very progressive on some social issues compared with its counterparts over east, will be sensible and understand the science. People can debate the measures that we need to take, but they cannot debate the science that we have climate change. I will leave that for now.

Mr R.S. Love: The National Party of Western Australia accepts that climate change is happening and that actions are needed.

Dr A.D. BUTI: That is good.

Mr R.S. Love: We may disagree about the action.

Dr A.D. BUTI: There can be legitimate debate about the action we need to take, but we cannot keep putting it off; that is the point. We need to act now.

The member for Belmont also mentioned the Ash Wednesday bushfires in Victoria in 1983. As members can see, I am a bit older than the member for Belmont, so I do recall those fires and how they jumped the border and went into South Australia. Unbelievably, 75 lives were lost and 2 050 homes were destroyed. I think in 2005, or 2006 or 2007, there was another major bushfire in Victoria.

Ms C.M. Rowe: It was 2006.

Dr A.D. BUTI: It was 2006. The member for Belmont spoke about the need for our voluntary fire brigades and the service they provide to our community. I thank those members for their contributions.

I note that the member for Darling Range is back in the chamber, so I will clarify something for him. The member said that the bill will provide a land tax exemption for properties affected by the Wooroloo bushfire and cyclone Seroja disasters. The bill will not directly exempt land tax on these properties; it will provide a mechanism for the Treasurer to provide relief. That is why the bill is very important.

I thank the member for Moore very much for his contribution and the questions and concerns he raised about this bill. I hope that I can address the very legitimate concerns he raised. The member for Moore asked why a tax or grant relief declaration will not be a disallowable instrument. As members would know, a tax or grant relief measure can only be beneficial to taxpayers and grant applicants; it cannot be detrimental. It is a tax relief measure, so it is beneficial to taxpayers. If we required the tax or grant relief declaration to be disallowable, that would introduce uncertainty and possibly inequity for taxpayers. I will explain that. If the declaration is disallowed by Parliament

and the emergency relief is withdrawn, it could mean that some taxpayers have received the benefit of the relief measure while other taxpayers have not, and that is inequitable. Therefore, it is undesirable to provide a disallowable instrument for urgent financial assistance following an emergency. If the government is providing a benefit by the tax relief measure for a declared emergency and Parliament disallows it, some people would have received the benefit and others would not have received it, and that would be inequitable.

I am sure the member would agree that another important point is that the Treasurer being able to make a declaration for relief that is not disallowable by Parliament will provide some certainty in times of major stress. This is important because it is critical in emergency situations to have some certainty because people's livelihoods are often in jeopardy. This approach is consistent with the emergency relief power in Victoria whereby the Treasurer's direction to the taxation commissioner to administer a tax relief measure is not disallowable by Parliament. But we provide other safeguards in this bill that are not in the Victorian legislation. The other safeguards in the bill that I hope might ease the member's concerns about it not being a disallowable instrument include: firstly, that the powers can be used only in response to an emergency situation declared under the Emergency Management Act 2005 or a public health state of emergency declared under the Public Health Act 2016; secondly, that the Treasurer must consider it necessary to provide relief to taxpayers for the purpose of alleviating the financial economic effects of the declared emergency; thirdly, the powers can be used only to provide relief for up to two years—after that the government needs to bring in legislation—and the powers cannot be used to declare a tax or grant relief measure more than 12 months after the emergency has ended; and, fourthly, the tax or grant declarations that set out the eligibility conditions and details of the measure must be published in the *Government Gazette*, which will provide more transparency for taxpayers and grant applicants. The member for Moore raised a legitimate concern about transparency, but I hope that publishing the details of the measure in the *Government Gazette* will provide transparency for taxpayers and grant applicants.

The Pay-roll Tax Relief (COVID-19 Response) Amendment Bill 2020 was urgently drafted and passed last year before RevenueWA could deliver the four-month payroll tax waiver for small businesses. The bill was drafted and passed in approximately two weeks, with the usual cabinet and parliamentary time frames waived to allow it to pass as an urgent bill. But the complexity of the legislation required to deliver what was a simple temporary measure to benefit taxpayers in an emergency was not considered to be the best way to deliver similar relief in the future. That relief was needed, but because we did not have this bill before us, it could be implemented only by drafting legislation. That legislation had to go through a complex process and we had to waive the normal cabinet procedures and parliamentary time frames. This legislation will allow the Treasurer, in consultation with the Minister for Finance, to bring in a beneficial tax relief measure urgently and not have to go through the complex process of introducing legislation. If the emergency powers we seek to introduce with this bill had been in place last year, a tax relief declaration could have been drafted and published in the *Government Gazette* within days of the announcement, allowing the Commissioner of State Revenue to immediately administer tax relief and for drafting resources to be directed to other urgent legislation. A lot of the Parliamentary Counsel's Office's time was spent on very quickly drafting complex legislation.

There may be emergencies in which it is not appropriate to waive parliamentary time frames to deliver urgent tax relief; for example, natural disasters that affect only a particular local area. As the member for Moore is a regional member, he knows that sometimes a disaster will affect just one little area—cyclone Seroja, for instance. With this measure we are seeking to enable the eligible recipients in areas affected by cyclone Seroja and the Wooroloo bushfire to access land tax exemption relief quite quickly instead of having to wait for us to draft legislation for a specific region, which can become quite complex and cumbersome and take some time—the normal parliamentary process might take months.

It is not unprecedented for relief to be provided without parliamentary scrutiny. In response to the COVID-19 pandemic last year, the government delivered a one-off grant of \$17 500 to support small to medium-sized businesses and the Building Bonus grant without passing legislation. So we have done it. Expenditure on relief measures is always disclosed in the budget papers each year, which are subject to scrutiny as part of the budget estimates hearings. We will be going through those hearings in two weeks' time.

The member for Moore asked what taxes tax relief measures can be applied to. A tax relief measure can apply to only the following taxes: duties, which includes transfer duty; landholder duty; insurance duty and vehicle licence duty; land tax; payroll tax; betting tax; metropolitan region improvement tax; on-demand passenger transport levy; declared pest rates; and penalty tax payable under the Taxation Administration Act. A tax relief measure cannot be declared for royalties.

The member asked about the timing of the Finance Legislation Amendment (Emergency Relief) Bill 2021. We are bringing it in now because the Treasurer intends to use these new powers to continue land tax exemptions into 2021–22 and 2022–23 for eligible properties that have been destroyed by rural bushfires and the cyclone Seroja disaster. Several members have spoken to that and it is obviously very personal to the member for Moore because

part of that occurred in the member's electorate. This bill has been brought in now because we want to continue that relief measure.

The member for Moore asked very legitimate and reasonable questions. I hope that I have addressed them in my response. One of the member's main issues was with the inability to make declarations disallowable. We do not want to create uncertainty by allowing a disallowable measure when this relief will benefit people. Doing that would not only create uncertainty, but also be inequitable, because some people will have already received the relief, and we are not going to be able to take it back from them, while others in the same situation may have missed out on getting relief. With those comments, I conclude my response. Once again, I thank everyone for their 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.

House adjourned at 3.30 pm
