

LEGISLATIVE ASSEMBLY

VOTES AND PROCEEDINGS

No. 151

FIRST SESSION OF THE FORTY-FIRST PARLIAMENT

THURSDAY, 19 OCTOBER 2023

1. Meeting of Assembly

The Assembly met at 9.00 am pursuant to adjournment.

The Speaker took the Chair.

An Acknowledgement of Country and Prayers were read.

2. Papers

The following papers were presented and ordered to lie upon the Table of the House –

By the Clerk –

Commissioner for Children and Young People – Talking about vaping: WA young people's views and experiences of e-cigarettes (2443).

Housing Authority – Annual Report 2022–2023 (2444).

Water and Environmental Regulation, Department of – Annual Report 2022–2023 (2445).

Western Australian Future Health Research and Innovation Fund Act 2012 - Future Health Research and Innovation Fund Advisory Council recommendation regarding application of Future Health Research and Innovation Account Moneys during current (2023–2024) and future financial years, 18 September 2023 (2446).

3. Brief Ministerial Statements

Brief Ministerial Statements were made by –

The Minister for Mines and Petroleum on the abandoned mines program Ellendale progress update.

The Minister for Mines and Petroleum on the Africa Down Under Conference 2023.

The Minister for Housing on the ongoing investment to boost housing supply across Western Australia.

The Minister for Lands on the provision of land for the Australian office of Autonomous Solutions Mining Inc. in Neerabup.

The Minister for Environment on the results of round one of the Carbon Innovation Grants Program.

The Minister for Community Services on National Carers Week 2023.

The Minister for Local Government on the upcoming local government elections.

4. Grievances

The Acting Speaker called for grievances which were then made.

Paper

The following paper was presented and ordered to lie upon the Table of the House –

By the Minister for Energy –

Energy Policy WA – Progress of Recommendations – Inquiry into Microgrids and Associated Technologies in Western Australia (2447).

5. Community Development and Justice Standing Committee

Dr D.J. Honey, as Chair, presented the following report which was ordered to lie upon the Table of the House –

Community Development and Justice Standing Committee – Report 4: Annual Report 2022–2023 (2448).

Mr D.J. Kelly and Dr K. Stratton spoke on the report.

6. Economics and Industry Standing Committee

Mr P.C. Tinley, as Chair, presented the following report which was ordered to lie upon the Table of the House –

Economics and Industry Standing Committee – Report 6: Annual Report 2022–2023 (2449).

7. Suspension of Standing Orders – Duties Amendment (Off-the-Plan Concession and Foreign Persons Exemptions) Bill 2023

The Minister for Ports, on behalf of the Leader of the House, pursuant to notice, moved,

That so much of Standing Orders be suspended as is necessary to enable the third reading of the Duties Amendment (Off-the-Plan Concession and Foreign Persons Exemptions) Bill 2023 to be moved forthwith following consideration in detail.

Question put and passed.

8. Duties Amendment (Off-the-Plan Concession and Foreign Persons Exemptions) Bill 2023

The Order of the Day for the resumption of the debate upon the second reading of the bill was read.

Question put and passed.

Bill read a second time.

CONSIDERATION IN DETAIL

Clauses 1 to 7 agreed to.

Clause 8.

The Parliamentary Secretary to the Minister for Finance moved,

Page 6, lines 27 and 28 — To delete the lines and substitute:

concessional off-the-plan agreement means —

- (a) a concessional pre-construction agreement; or
- (b) a concessional under construction agreement;

concessional pre-construction agreement has the meaning given in section 266F;

concessional under construction agreement has the meaning given in section 266FA;

Amendment put and passed.

The Parliamentary Secretary to the Minister for Finance moved,

Page 7, after line 25 — To insert:

replacement transaction, in relation to a cancelled transaction, has the meaning given in section 107(1);

Page 7, after line 27 — To insert:

subsale transaction, in relation to a cancelled transaction, has the meaning given in section 107(1);

Page 8, line 3 — To delete “***off-the-plan***” and substitute:

pre-construction

Page 8, line 16 — To delete “***off-the-plan***” and substitute:

pre-construction

Page 8, line 26 — To delete “concessional-off-the-plan” and substitute:

concessional pre-construction

Page 9, lines 4 to 6 — To delete the lines and substitute:

- (3) Despite subsections (1) and (2), an agreement (the *relevant agreement*) to which either of those subsections applies is not a *concessional pre-construction agreement* —

Page 9, line 7 — To insert after “the”:

relevant

Page 9, line 19 — To insert after “the”:

relevant

Page 9, lines 21 to 27 — To delete the lines and substitute:

- (c) if the relevant agreement is a replacement transaction in relation to a cancelled transaction; or
- (d) if the relevant agreement is a subsale transaction in relation to a cancelled transaction that was a concessional pre-construction agreement; or

Page 9, line 29 — To insert before “agreement”:

relevant

Page 10, line 3 — To insert after “the”:

relevant

Page 10, after line 6 — To insert:

- or
- (f) if the relevant agreement is substantially similar in effect to an earlier cancelled transaction that —
 - (i) was between all of the same parties as the parties to the relevant agreement, except that the seller was different; and

- (ii) was entered into before 23 October 2019.

Page 10, after line 16 — To insert:

266FA. Concessional under construction agreement

- (1) An agreement for the transfer of dutiable property is a ***concessional under construction agreement*** if the agreement is —
 - (a) an agreement for the purchase, from the owner of land to be subdivided by the registration of a multi-tiered scheme or an amendment of a multi-tiered scheme, of a lot in the scheme on which there will be a new residential unit or apartment; and
 - (b) entered into after development for the subdivision commences, but before development for the subdivision is completed; and
 - (c) entered into in the period beginning on 31 August 2023 and ending on 30 June 2025.
- (2) An agreement (the ***new agreement***) for the transfer of dutiable property is also a ***concessional under construction agreement*** if —
 - (a) subsection (1)(a) and (b) apply to the new agreement; and
 - (b) the new agreement is substantially similar in effect to an earlier cancelled transaction that —
 - (i) was a concessional under construction agreement under subsection (1); and
 - (ii) was between all of the same parties as the parties to the new agreement, except that the seller was different.
- (3) Despite subsections (1) and (2), an agreement (the ***relevant agreement***) to which either of those subsections applies is not a ***concessional under construction agreement*** if the relevant agreement is —
 - (a) a concessional pre-construction agreement to which section 266F(2) applies; or
 - (b) a replacement transaction in relation to a cancelled transaction; or
 - (c) a subsale transaction in relation to a cancelled transaction that was a concessional off-the-plan agreement; or
 - (d) substantially similar in effect to an earlier cancelled transaction that —
 - (i) was between all of the same parties as the parties to the relevant agreement, except that the seller was different; and
 - (ii) was entered into before 31 August 2023.

Page 10, line 18 — To delete “(2)(a),” and substitute:

(2)(a) and 266FA(1)(a),

Page 11, line 10 — To insert after “or (2)(a)”:

or 266FA(1)(a)

Page 11, line 15 — To delete “to which section 266F(1) applies”.

Page 11, lines 21 to 26 — To delete the lines and substitute:

- (2) This subsection applies to a concessional off-the-plan agreement (the *new agreement*) if the new agreement is substantially similar in effect to an earlier cancelled transaction that —
- (a) was —
 - (i) if the new agreement is a concessional pre-construction agreement — a concessional pre-construction agreement under section 266F(1); or
 - (ii) if the new agreement is a concessional under construction agreement — a concessional under construction agreement under section 266FA(1);
- and

Page 12, lines 3 to 11 — To delete the lines.

Page 14, line 10 — To delete “off-the-plan” and substitute:

pre-construction

Page 15, line 6 — To delete “off-the-plan” and substitute:

pre-construction

Page 16, line 6 — To delete “off-the-plan” and substitute:

pre-construction

Page 16, after line 6 — To insert:

- (4) Subject to sections 266M(2) and 266N(2)(b), the concession amount for a concessional under construction agreement is the lesser of the following —
- (a) \$50 000;
 - (b) an amount calculated by —
 - (i) determining the applicable concession percentage under the Table according to the dutiable value of the agreement; and
 - (ii) multiplying that percentage by the unadjusted duty amount for the agreement.

Table

Item	Dutiable value	Concession percentage (%)
1.	\$650 000 or less	75
2.	More than \$650 000 but less than \$750 000	Z calculated under subsection (5)
3.	\$750 000 or more	37.5

- (5) The calculation for the purposes of item 2 in the Table to subsection (4) is as follows —

$$Z = 75 - \left(\frac{V - 650\,000}{100} \times 0.0375 \right)$$

where —

V is the dutiable value of the concessional under construction agreement.

Page 17, lines 4 to 6 — To delete the lines and substitute:

- (i) that relevant property were the subject of a separate concessional pre-construction agreement or concessional under construction agreement (whichever is relevant); and

Amendments put and passed.

Clause 8, as amended, agreed to.

Clause 9.

The Parliamentary Secretary to the Minister for Finance moved,

Page 21, line 23 to page 22, line 11 — To delete the lines and substitute:

- (1) If a term used in this clause is given a meaning in section 266E, it has the same meaning in this clause.
- (2) Chapter 6A applies to the imposition of duty on a concessional pre-construction agreement even if the agreement was entered into in the period beginning on 23 October 2019 and ending immediately before commencement day.

Notes for this subclause:

1. An agreement entered into before 23 October 2019 is not a concessional pre-construction agreement under section 266F.
 2. Under section 266F(3), certain agreements are excluded from being concessional pre-construction agreements, including —
 - (a) agreements in relation to which a rebate has been paid under the Off-the-Plan Duty Rebate Scheme (see section 266F(3)(a)); and
 - (b) agreements that were not eligible for a rebate under the Off-the-Plan Duty Rebate Scheme where development for the relevant subdivision of land is completed before 31 August 2023 (see section 266F(3)(b)).
- (2A) Chapter 6A applies to the imposition of duty on a concessional under construction agreement even if the agreement was entered into in the period beginning on 31 August 2023 and ending immediately before commencement day.

Note for this subclause:

An agreement entered into before 31 August 2023 is not a concessional under construction agreement under section 266FA.

Amendment put and passed.

The Parliamentary Secretary to the Minister for Finance moved,

Page 22, lines 22 and 23 — To delete the lines.

Amendment put and passed.

Clause 9, as amended, agreed to.

Title agreed to.

Consideration in detail concluded.

The Parliamentary Secretary to the Minister for Finance moved, That the bill be now read a third time.

Debate ensued.

Question put and passed.

Bill read a third time and forwarded to the Legislative Council for concurrence.

9. Statutes (Repeals and Minor Amendments) Bill 2021

The Order of the Day for the resumption of the debate upon the second reading of the bill was read.

Debate resumed.

Debate interrupted by the Chair (Mr R.S. Love speaking) and adjourned until a later stage of the sitting.

10. Members' Statements

The Acting Speaker called for members' statements which were then made.

11. Questions

Questions without Notice were taken.

Questions on Notice Nos 936 to 944 were asked.

12. Variation to the Order of Business

Ordered, That consideration of Government Business Order of the Day No. 2 be resumed.

13. Statutes (Repeals and Minor Amendments) Bill 2021

The Order of the Day for the resumption of the debate upon the second reading of the bill was read.

Debate resumed.

The Leader of the House moved, That the debate be adjourned.

Question put and passed.

14. Special Adjournment

The Leader of the House moved, That the House at its rising adjourn until Tuesday, 7 November 2023 at 1.00 pm.

Question put and passed.

15. Adjournment

The Leader of the House moved, That the House do now adjourn.

Question put and passed.

The Assembly adjourned accordingly at 4.19 pm until Tuesday, 7 November 2023 at 1.00 pm.

Members present during any part of the day's proceedings – All the members except Ms E.L. Hamilton, Ms L.A. Munday, Ms C.M. Rowe, Mr P.J. Rundle, Ms A. Sanderson and Ms R.S. Stephens.

KIRSTEN M. ROBINSON
Clerk of the Legislative Assembly

HON. MICHELLE H. ROBERTS
Speaker of the Legislative Assembly