TASMANIA

TAXATION AND RELATED LEGISLATION (FIRST HOME OWNER AND PAYROLL RELIEF) ACT 2025

No. 31 of 2025

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TAXATION AND RELATED LEGISLATION (FIRST HOME OWNER AND PAYROLL RELIEF) ACT 2025

No. 31 of 2025

An Act to amend retrospectively the *First Home Owner Grant Act 2000* and the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017*

[Royal Assent 23 December 2025]

Be it enacted by Her Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

PART 1 – PRELIMINARY

1. Short title

This Act may be cited as the *Taxation and Related Legislation (First Home Owner and Payroll Relief) Act 2025*.

2. Commencement

This Act is taken to have commenced on 30 June 2025.

3. Repeal of Act

This Act is repealed on the first anniversary of the day on which it received the Royal Assent.

PART 2 – FIRST HOME OWNER GRANT ACT 2000 AMENDED

4. Principal Act

In this Part, the *First Home Owner Grant Act 2000** is referred to as the Principal Act.

5. Section 18 amended (Amount of grant)

Section 18(2) of the Principal Act is amended as follows:

(a) by inserting the following paragraph after paragraph (ak):

(al) if the first home owner grant relates to an eligible transaction that satisfies section 18L, the amount is $30 000; or

(b) by omitting from paragraph (b) "section 18A, 18B, 18C, 18D, 18E, 18F, 18G, 18H, 18I, 18J or 18K," and substituting "section 18A, 18B, 18C, 18D, 18E, 18F, 18G, 18H, 18I, 18J, 18K or 18L,".

6. Section 18L inserted

After section 18K of the Principal Act, the following section is inserted in Division 5:

*No. 19 of 2000

18L. Conditions on increase in grant

(1) An eligible transaction satisfies this section if –

(a) the commencement date of the eligible transaction is on or after 1 July 2025 but before 1 July 2026; and

(b) the eligible transaction is completed in accordance with section 13(5) within 24 months after the commencement date of the eligible transaction.

(2) If satisfied there are good reasons to do so and if a request by the applicant is made before a decision on the application has been varied or reversed under section 23, the Commissioner may extend the period referred to in subsection (1) for the eligible transaction to be completed, even though the period has expired.

(3) Despite subsection (1), an eligible transaction does not satisfy this section if the Commissioner considers that the eligible transaction replaces a transaction, entered into before 1 July 2025, that is for the same property and that is between substantially, or that benefits substantially, the same parties.

(4) For the avoidance of doubt, a payment of $30 000 that –

(a) was made in anticipation of the *Taxation and Related Legislation (First Home Owner and Payroll Relief) Act 2025* receiving the Royal Assent; and

(b) was made on or after 1 July 2025 but before the *Taxation and Related Legislation (First Home Owner and Payroll Relief) Act 2025* received the Royal Assent –

is taken to be a first home owner grant payment, for the purposes of this Act, made in relation to an eligible transaction to which this section, as inserted by that Act, applies.

(5) If, before the *Taxation and Related Legislation (First Home Owner and Payroll Relief) Act 2025* receives the Royal Assent –

(a) an eligible transaction satisfies this section; and

(b) a payment of $10 000 is made under this Act in relation to the eligible transaction –

the Commissioner is to make an additional payment of $20 000 in respect of the eligible transaction and both

payments are taken to be a single first home owner grant payment, to which this section applies, in relation to the eligible transaction.

PART 3 – PAYROLL TAX REBATE (APPRENTICES, TRAINEES AND YOUTH EMPLOYEES) ACT 2017 AMENDED

7. Principal Act

In this Part, the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017** is referred to as the Principal Act.

8. Section 3 amended (Interpretation)

The definition of *eligible period* in section 3 of the Principal Act is amended as follows:

(a) by omitting from paragraph (b)(ii) "inclusive;" and substituting "inclusive; or";

(b) by inserting the following paragraph after paragraph (b):

(c) in relation to an apprentice who is an eligible employee, and in addition to any other period specified in this definition, the period commencing on 1 July 2025 and ending on 30 June 2026 inclusive;

*No. 23 of 2017

9. Section 29 amended (Repeal of Act)

Section 29 of the Principal Act is amended by omitting "30 June 2028" and substituting "30 June 2029".

Taxation and Related Legislation (First Home Owner and Payroll Relief) Act 2025
Act No. 31 of 2025

[Second reading presentation speech made in:–
House of Assembly on 25 September 2025
Legislative Council on 13 November 2025]