Taxation Legislation Amendment Bill 2026

Duties Act 2008
Land Tax Assessment Act 2002
Pay-roll Tax Assessment Act 2002
Taxation Administration Act 2003

The Taxation Legislation Amendment Bill 2026 was introduced into the Legislative Assembly on 19 November 2026. The Bill contains amendments that:

- broaden the circumstances in which certain duties exemptions and concessions are available for taxpayers
- improve administration and enforcement arrangements and
- deal with minor technical and housekeeping matters.

A summary of the key amendments is provided below.

Part 3 Division 3 and Part 7 Divisions 1 and 3 (relating to amendments to the *Land Tax Assessment Act 2002* (LTA Act) and associated consequential amendments) will come into operation on the next 1 July after the Bill receives the Royal Assent. The rest of the amendments will come into operation on the day after the Royal Assent.

The information provided in the circular is not an exhaustive explanation of the amendments. For full details, please refer to the Bill and the Explanatory Memoranda available on the Parliament website at www.parliament.wa.gov.au

These changes are subject to the passing of the Bill by the Parliament and the granting of the Royal Assent.

Duties amendments

Subdivision transactions

Under the *Duties Act 2008* (Duties Act), transfer duty is imposed on transfers and agreements for the transfer of dutiable property such as land.

Under the *Strata Titles Act 1985* (Strata Titles Act), a disposition statement allows co-owners of land to specify how newly subdivided strata or survey-strata lots will vest when a strata titles scheme is registered, rather than having the new lots automatically vest in the same ownership proportions as the parent lot. This process avoids the need to lodge separate transfers to redistribute ownership of the lots after the lots are created.

The Commissioner of State Revenue's (Commissioner) long-standing practice has been to treat a disposition statement as effecting a transfer of land and to assess it for duty in the same way as a Transfer of Land form. This is a practice that originated under the *Stamp Act 1921* (Stamp Act) and continued under the Duties Act.

Following a 2019 decision of the State Administrative Tribunal which created doubts about this practice,[1] the Bill amends the Duties Act to support the Commissioner's long-standing practice by introducing:

- new Part 5 Division 11 which deems a registration of a disposition statement to be a transfer of land and
- new Part 5 Division 12 which provides for how duty will be assessed (a) on a deemed transfer when a strata titles or community titles scheme is terminated and the land is subsequently subdivided, and (b) when a single-tier strata titles or community titles scheme is re-subdivided to alter the boundaries of the lots or common property.

Under new Division 12, nominal duty will apply to a transfer or deemed transfer if the Commissioner is satisfied that ownership of the land has not substantially changed after the termination and subsequent subdivision and there is no consideration provided for the subdivision.

If the Commissioner considers ownership of the land has not substantially changed but there is consideration provided for the subdivision, duty applies to the consideration.

If the Commissioner considers that ownership of the land has substantially changed, the Commissioner will determine the land that has changed ownership with duty applying to that land.

A Commissioner's practice will be published describing the factors the Commissioner will consider when determining if ownership of the land is considered to have substantially changed.

Western Australian business assets

The Bill addresses a defect in section 81 to give effect to the intent of exempting a franchisee's acquisition of Western Australian business assets from a franchisor on the initial grant of a franchise agreement, unless another person has relinquished, or agreed not to extend, that business asset to enable the acquisition. These transactions involve acquisitions of new dutiable property, rather than transfers or agreements for transfer, and are therefore not covered by the current exemption in section 81.

Transfers between spouses or de facto partners

The Bill extends the circumstances in which an exemption applies to the transfer of an interest in property between spouses or de facto partners. For example, the exemption will be extended to apply to a transfer of less than a 50% interest between the parties provided the total interest will be held jointly by them in equal shares (including where a shared equity provider such as the Housing Authority owns an interest in the property).

Family farm exemption

The Bill amends section 102 to ensure family members can continue to farm through a partnership when they take early possession of property. This is consistent with the policy intent of the 2019 amendments to better accommodate modern farming business structures and succession planning arrangements.[2]

Transitional provisions will retrospectively apply these changes from 13 June 2019 and validate exemptions granted in accordance with the policy intent since that date.

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1 *Crugnale and Commissioner of State Revenue* [2019] WASAT 8.

2 *Revenue Laws Amendment Act 2019*.

Trust transactions

The Bill extends the nominal duty concessions in sections 114 to 116 to other types of dutiable transactions. Currently, the trust transaction concessions are limited to transfers and agreements for the transfer of dutiable property. The amended concessions will provide that nominal duty applies to a vesting of dutiable property and a partnership acquisition when a trustee who is a partner transfers that partnership interest to a beneficiary. This will restore the duty concessions previously available under the Stamp Act.

The Bill also extends the nominal duty concession in section 117 to a vesting of dutiable property in a real purchaser where dutiable property was vested on trust in an apparent purchaser and the real purchaser provided the money for the purchase of the property (and any improvements).

The nominal duty concession in section 118 for re-transfers of dutiable property from a bare trustee will be extended to agreements for the re-transfers. Consequential amendments to section 118A ensure nominal duty will not apply on the re-transfer or an agreement for the re-transfer if the re-transfer is not lodged for registration within 60 days of being duty endorsed. The Bill also introduces an obligation to notify the Commissioner of a failure to register the re-transfer.

The Bill extends the duty concession under section 119 to a partnership acquisition by a trustee or a responsible entity in a managed investment scheme, for example, if the retiring trustee is a partner in a partnership and assigns its interest in the partnership to the new trustee.

Superannuation fund concessions

The Bill amends the nominal duty concessions for superannuation funds. The changes:

- allow nominal duty to apply to the extent a transaction meets the eligibility criteria for a concession under section 122 or 127 with full duty only applying to the part that does not. This restores the position under the Stamp Act.
- extend the nominal duty concession under section 127 to transfers and agreements for the transfer of dutiable property from a custodian of the superannuation fund trustee to a member of the fund.
- insert new section 127A to clarify that certain superannuation-related rights, benefits, entitlements and obligations and their cessation are disregarded as consideration for the purposes of the concessions in sections 124, 125 and 127.

First home owner rate of duty

The Bill ensures the first home owner rate of duty can be recovered at any time when a person does not meet the eligibility conditions for the concession (such as when the residence requirements are not met). Currently, the time limit for reassessment is five years. The change will apply to reassessments for first home owner transactions that occur on or after the commencement day of this Bill.

Landholder duty

Landholder duty applies to a relevant acquisition in a *landholder*. A landholder is a company or unit trust that is entitled (directly or indirectly through linked entities) to land assets in Western Australia of $2 million or more. Duty is assessed on the value of land assets and chattels held by the landholder and any linked entities in proportion to the interest being acquired.

The Bill amends section 189 to clarify the interests previously held by acquirers that can be taken into account for landholder duty calculation purposes. This will ensure an acquirer does not pay additional landholder duty on interests they already hold.

Foreign buyers duty transactions

Foreign transfer duty is additional duty (currently 7% of the dutiable value) imposed on certain transactions involving foreign persons or entities acquiring residential property in Western Australia.

The Bill makes several changes to the foreign buyer duty Chapter following changes to other parts of the Duties Act, such as:

- excluding certain vestings of land that occur under the Strata Titles Act and the *Community Titles Act 2018* from being foreign dutiable transactions
- excluding an estate in land that is created on the creation, amendment or termination of a strata titles scheme or community titles scheme from being new residential property
- including surrenders of strata lease and subdivision transactions involving a disposition statement in new Part 5 Division 11 as transactions for which foreign transfer duty may be paid up to 12 months after liability arises and
- exempting foreign transfer duty on subdivision transactions chargeable with nominal duty under new Part 5 Division 12.

Vehicle licence duty

Vehicle licence duty is imposed on the grant or transfer of a licence for a vehicle based on the dutiable value of the vehicle.

The Bill:

- corrects a technical issue in section 239 which, in certain circumstances, excludes the value of specialised equipment attached to a vehicle from the dutiable value. The Commissioner has not refused a reassessment under this section based on this technical issue.
- removes a redundant provision following the end of the Federal Interstate Registration Scheme.
- amends the vehicle licence duty exemption for transfers between spouses or de facto partners to correct a technical issue that prevents RevenueWA from reassessing duty paid on an eligible transfer. The Commissioner has not refused a reassessment based on this technical issue.
- simplifies the dealer's change of use notification requirements for vehicles exempted from vehicle licence duty.

Other amendments

Other amendments to the Duties Act in this Bill:

- remove any reference to consideration being 'paid' to clarify that non-monetary consideration is included for duty assessment purposes
- remove duty on transfers of a security interest for less than market value
- amend the provisions dealing with exchanges of dutiable property to ensure the correct duty outcomes apply to agreements to transfer property

- remove definitions of *de facto relationship* to address unintended outcomes in sections 62 (when trust acquisitions or surrenders are not dutiable) and 128 (terms used for the provisions applying to transactions related to marriage and de facto relationship break-ups). The definition in the *Interpretation Act 1984* will apply instead and
- clarify that a nominal duty concession applies under section 139 when a life interest is granted, or a remainder interest is granted or surrendered, under a deceased estate.

Land tax amendments

Land held by trustees

The Bill amends the LTA Act to support the Commissioner's long-standing treatment of land held by trustees. The amendments will clarify that:

- land is not aggregated when it is held by a trustee of a unit or discretionary trust for different trusts
- land a trustee holds in their own right is not aggregated with land they hold on trust
- land held by a person in their own right can be aggregated with land held for that person under a bare trust and
- land held by a trustee of a superannuation fund, unit trust scheme or managed investment scheme can be aggregated with land held by a custodian of that trust for the trustee or responsible entity.

The amendments will also ensure bare trust and discretionary trust splitting arrangements cannot be used to avoid or reduce land tax by creating different land ownership.

The Bill amends sections 8, 9, 11 and 12 and the definition of *owner* to ensure these outcomes. Specifically, the definition of *owner* is being amended to:

- clarify that a beneficiary of a bare trust is an owner of land
- clarify that a non-bare trust beneficiary is not an owner of land
- deem all trustees and custodians of the same trust, superannuation fund or managed investment scheme to be owners of land, whether or not they have legal ownership and
- ensure that a mortgagee in possession in relation to a strata titles or community titles lot is not an owner for land tax purposes.

Other amendments

Other amendments in this Bill will amend the LTA Act to:

- extend the time limit to apply for the subdivider concession to the end of the assessment year, which will give taxpayers sufficient time to apply for the concession. The Commissioner will also be able to apply the subdivision concession without an application when data-matching activities identify eligible land.
- amend the definition of *private residence* to include a requirement that the property may lawfully be used as a residence. This will ensure residential exemptions are not available for buildings that pose health and safety risks because they are not fit to be occupied for residential purposes.
- ensure the transitional residential exemptions apply correctly when a person subdivides their land and builds a home on one of the new lots.

Payroll tax amendments

The payroll tax amendments in this Bill will:

- recognise the Indian Ocean Territories (IOT) as an Australian jurisdiction to avoid double taxation when an employee provides services in the IOT and is paid in WA and
- repeal the *Pay-roll Tax Rebate Act 2010* and *Pay-roll Tax Rebate Act 2012*.

Taxation administration amendments

Director recovery powers

Under the *Taxation Administration Act 2003* (TAA), the Commissioner can recover unpaid payroll tax from company directors if satisfied the company is trading while insolvent. Although this is intended to encourage directors to ensure companies meet their payroll tax obligations, the current provisions are ineffective as the entity is usually placed into administration or wound-up before insolvent trading is proved. This means the payroll tax debt must be written off.

To address this, the Bill will strengthen the director liability provisions to allow the Commissioner to recover unpaid payroll tax from directors without requiring the company to be insolvent. The amendments will also include penalty tax and associated charges as amounts that can be recovered from company directors. Personal liability will be imposed if directors fail to take adequate steps after being notified about unpaid payroll tax, such as paying the debt or entering into a tax payment arrangement.

In addition to existing defence mechanisms that protect directors from the provisions operating harshly, the Bill introduces a new power allowing the Commissioner to revoke a director recovery notice in certain circumstances and a new right of review to the State Administrative Tribunal.

Bulk data powers

The Commissioner can require a person to provide information for a tax investigation. This power has been used to obtain bulk datasets from State government agencies and government trading enterprises to allow RevenueWA's automated data-matching assessment processes to be carried out. The datasets are also critical to RevenueWA's investigation and enforcement activities which include running business intelligence programs that use bulk data, data analytics and machine learning to identify cases for compliance review.

There is uncertainty about whether the Commissioner's existing information-gathering powers allow bulk data to be requested or used for data-matching purposes. This creates a risk to existing information sharing arrangements if the entity's enabling legislation does not support information sharing with or use by the Commissioner for tax administration purposes.

The Bill amends the TAA to remove any doubt about the Commissioner's ability to obtain bulk data from government agencies and government trading enterprises and use it for tax administration purposes. The power also allows the Commissioner to obtain datasets from relevant non-government entities from which bulk data is already regularly obtained by agreement.

Publishing tax write-off details

The Commissioner can write off a tax debt if satisfied action to recover the amount is impracticable or unwarranted. The *Financial Management Act 2006* determines whether the Under Treasurer, Minister for Finance or Treasurer approves the write-off amounts.

Although the total debt written off each financial year is published in the Department of Treasury and Finance's annual report, the confidentiality obligations in the TAA prevent details of individual debts being disclosed.

The Bill amends the TAA to require the Commissioner to publish details on the WA.gov.au website of tax debts of more than $200,000 that are written off by the Minister for Finance or the Treasurer. The details that will be published are:

- the individual's name or the registered name of the body corporate and Australian Company Number
- the date of the write-off
- the tax type
- the amount written off and
- the reason for the write-off.

The amendments are intended to address concerns regarding the scale of written-off tax liabilities and hold taxpayers who fail to meet their tax liabilities accountable by publicly identifying them.

The Commissioner can remove some or all of the details from the website if:

- the details have been published for a period the Commissioner considers appropriate
- there are special circumstances to justify removing them, for example, if the safety or wellbeing of a person would be affected or
- the debt has been partly or fully paid.

Other amendments

The Bill also amends the TAA to:

- allow the Commissioner to extend the due date for providing a written valuation that a taxpayer is required to provide under the TAA
- allow a memorial to be registered against property that was transferred without the duty being collected by the settlement agent from the taxpayer before transfer
- ensure the costs of withdrawing a memorial lodged in relation to an interim assessment cannot be passed onto the taxpayer and
- consistent with the *Directors' Liability Reform Act 2023*, extend personal liability for an offence committed by a body corporate from directors to all officers of the corporation.

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