

Legislation Fact Sheet

Taxation Relief Bill 2013

The Taxation Relief Bill 2013 implements the Government's 2013-14 State Budget taxation related measures by amending the *Duties Act 2001* and the *Payroll Tax Act 2008* and the *First Home Owner Grant Act 2000*.

- The Duties Act is to be amended to exempt the transfer of caravans and camper trailers from motor vehicle duty from 1 July 2013.
- The Payroll Tax Act is to be amended to increase the tax-free threshold from \$1 010 000 to \$1 250 000 from 1 July 2013.
- The First Home Owner Grant Act is to be amended to abolish the first home owner grant on established homes from 1 July 2014. The purchase or construction of a new home will remain eligible for the grant.