

Legislation Fact Sheet

Taxation and Related Legislation (First Home Owner and Payroll Relief) Bill 2025

- In the lead up to the 2025 State election, the Government committed to several taxation and related initiatives should it be re-elected.
- The Taxation and Related Legislation (First Home Owner and Payroll Relief) Bill 2025 introduces the first two of these commitments, the increase in the First Home Owner Grant and the extension of the Payroll Tax Rebate Scheme for apprentices.
- Specifically, this Bill:
 - amends the *First Home Owner Grant Act 2000* to increase the First Home Owner Grant from \$10 000 to \$30 000 from 1 July 2025 until 30 June 2026; and
 - amends the *Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017* to extend the Payroll Tax Rebate Scheme for apprentices from 30 June 2025 up to and including 30 June 2026.
- These measures will commence retrospectively on 1 July 2025.