

South Australia

## Statutes Amendment (Budget Measures) Act 2025

An Act to amend the *First Home and Housing Construction Grants Act 2000*, the *Mining Act 1971*, the *National Electricity (South Australia) Act 1996*, the *Payroll Tax Act 2009*, the *Stamp Duties Act 1923* and the *Mining Regulations 2020*.

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**The Parliament of South Australia enacts as follows:**

**Part 1—Preliminary**

**1—Short title**

This Act may be cited as the *Statutes Amendment (Budget Measures) Act 2025*.

**2—Commencement**

- (1) Subject to this section, this Act comes into operation on the day on which it is assented to by the Governor.
- (2) The following provisions will be taken to have come into operation on 6 June 2024:
  - (a) section 3;
  - (b) section 11(1);
  - (c) section 11(3) to (6) (inclusive).
- (3) The following provisions will be taken to have come into operation on 1 July 2024:
  - (a) sections 5 and 6;
  - (b) section 8;
  - (c) Part 5;
  - (d) Part 7.

**Part 2—Amendment of *First Home and Housing Construction Grants Act 2000***

**3—Amendment of section 7—Entitlement to grants**

- (1) Section 7(1a)(b)(i)—before "\$575 000" insert:

where the commencement date of the eligible transaction is on or after 17 September 2010 but before 15 June 2023—
- (2) Section 7(1a)(b)(ia)—after "2023" insert:

but before 6 June 2024
- (3) Section 7(1a)(b)(ii)—delete subparagraph (ii) and substitute:
  - (ii) if an amount (whether in respect of an eligible transaction with a commencement date within a prescribed period or otherwise) is prescribed by regulation for the purposes of this paragraph—that amount,

**4—Amendment of section 11—Criterion 4—Applicant (or applicant's spouse etc) must not have had relevant interest in residential property**

- (1) Section 11(2)—after "time," insert:

if the commencement date of the eligible transaction is before the relevant day,

- (2) Section 11(3)—delete "relevant transaction" and substitute:  
eligible transaction
- (3) Section 11(3)(b)—before "occupied" insert:  
if the commencement date of the eligible transaction is before the relevant day,
- (4) Section 11—after subsection (3) insert:
  - (4) In this section—  
*relevant day* means the day on which section 4 of the *Statutes Amendment (Budget Measures) Act 2025* comes into operation.

## Part 3—Amendment of *Mining Act 1971*

### 5—Amendment of section 17—Royalty

- (1) Section 17(5)—delete subsections (5) and (6) and substitute:
  - (5) The value of minerals, for the purposes of determining royalty, will be the value that represents the market value (excluding GST) of the minerals on—
    - (a) in the case of minerals sold pursuant to a contract with a genuine purchaser at arms length—the day on which ownership of the minerals is transferred to the purchaser; and
    - (b) in any other case—the day on which—
      - (i) the minerals—
        - (A) leave the mineral tenement from which the minerals were recovered; or
        - (B) are used on the tenement; or
      - (ii) if the minerals have been transported to mineral land the subject of a miscellaneous purposes licence—the minerals leave that mineral land or are used on that mineral land,whichever occurs later.
  - (6) For the purposes of subsection (5), the market value of minerals will be determined as follows:
    - (a) subject to paragraph (b), if the minerals are sold pursuant to a contract with a genuine purchaser at arms length, the market value of the minerals will be the contract price (excluding GST) for the minerals;
    - (b) if—
      - (i) the Treasurer is not satisfied that the contract price for the minerals reflects the market pricing of the minerals; or

- (ii) the minerals are not sold pursuant to a contract with a genuine purchaser at arms length,

the market value of the minerals will be determined according to—

- (iii) any price quoted or obtained on a market recognised by the Treasurer, after consultation with the Minister, by notice in the Gazette as being a relevant industry market for the purposes of determining the market value of minerals of that kind; or
- (iv) if subparagraph (iii) does not apply—
  - (A) the price (if any) declared by the Treasurer, after consultation with the Minister, by notice in the Gazette as being an indicative price for the minerals; or
  - (B) the method (if any) declared by the Treasurer, after consultation with the Minister, by notice in the Gazette that is to be used for determining an indicative price for the minerals; or
- (v) if subparagraphs (iii) and (iv) do not apply—
  - (A) any price obtained in relation to sales of minerals of the same kind where those sales were to genuine purchasers at arms length within the same period for which a return is required to be furnished under section 17CA; or
  - (B) if no relevant transactions have occurred in that period—any price obtained by other parties within the industry in relation to sales of minerals of the same kind on the open market within the same period for which a return is required to be furnished under section 17CA; or
- (vi) if subparagraphs (iii), (iv) and (v) do not apply—the tenement holder's estimate of the reasonable value of the minerals (to be determined in accordance with any requirements, and accompanied by any information, prescribed by the regulations).

- (2) Section 17(7)—delete "subsection (5)" and substitute:

subsection (6)(a)

## **6—Amendment of section 17B—Assessments by Treasurer**

- Section 17B(1)(b)—delete "section 17(6)(b)(iv)" and substitute:

section 17(6)(b)(vi)

## 7—Amendment of section 56M—Rental

- (1) Section 56M(4)—delete "If" and substitute:

Subject to this section, if
- (2) Section 56M(6)—delete "If" and substitute:

Subject to this section, if
- (3) Section 56M—after subsection (9) insert:
  - (9a) Subsections (4) to (8) do not apply if application for the mineral tenement to which this section applies was made on or after 1 July 2025.
  - (9b) For the purposes of subsection (4), if a relevant interest in a parcel of land over which a mineral tenement is granted has been transferred (other than by reason of the registered proprietor being deceased or where the Minister is satisfied that a familial relationship exists between the transferor and transferee) on or after 1 July 2026, the net amount available for distribution under that subsection in respect of that parcel of land will be taken to be 50% of the amount remaining after deduction of 5% of the amount payable to the Minister.
  - (9c) For the purposes of subsection (9b), a familial relationship exists between a transferor and a transferee if—
    - (a) the transferor is an individual, or a trustee for an individual, and the transferee is a relative of, or a trustee for a relative of, that individual; or
    - (b) the transferor is an individual, or a trustee for an individual, and the transferee is a family company the shareholders of which are relatives of that individual; or
    - (c) the transferor is a family company and the transferee is a relative of the shareholders of the company, or a trustee for a relative of the shareholders of the company; or
    - (d) the transferor and the transferee are family companies and the shareholders of the transferor are relatives of the shareholders of the transferee; or
    - (e) the Minister determines, after considering information provided by the transferor or transferee, that a familial relationship exists between them.
  - (9d) For the purposes of this section, the Minister may, by written notice, require—
    - (a) that a person provide such information or evidence as the Minister may require for the purposes of considering whether a familial relationship exists; and
    - (b) that the information or evidence be given on oath or verified by statutory declaration.

(4) Section 56M—after subsection (10) insert:

(11) In this section—

**domestic partner** means a person who is a domestic partner within the meaning of the *Family Relationships Act 1975*, whether declared as such under that Act or not;

**family company**—a company is a family company if each shareholder of the company is a relative of all other shareholders of the company;

**relative**, in relation to an individual, means a person who is—

- (a) a child or remoter lineal descendant of the individual or of the spouse or domestic partner of the individual; or
- (b) a parent or remoter lineal ancestor of the individual or of the spouse or domestic partner of the individual; or
- (c) a brother or sister of the individual or of the spouse or domestic partner of the individual; or
- (d) a child or remoter lineal descendant of the brother or sister of the individual or of the spouse or domestic partner of the individual; or
- (e) the spouse or domestic partner of the individual or a spouse or domestic partner of any person referred to in paragraph (a), (b) or (c);

**spouse**—a person is the spouse of another if they are legally married.

## 8—Transitional provisions

- (1) The amendments made by section 5(1) to section 17 of the *Mining Act 1971* apply in relation to the value of minerals for the purposes of determining royalty on or after the commencement of this clause.
- (2) A recognition or declaration of the Treasurer made by notice in the Gazette under section 17(6)(b) of the *Mining Act 1971* before the commencement of section 5(1) will, on that commencement, be taken to have been made under section 17(6)(b) of the *Mining Act 1971* as in force after that commencement.

## Part 4—Amendment of *National Electricity (South Australia) Act 1996*

### 9—Insertion of section 15B

After section 15A insert:

#### **15B—Regulation-making power for purposes of scheme and fund in relation to electricity capacity**

- (1) The Governor may, by regulation, establish a scheme or a fund (or both) for the purposes of providing long duration dispatchable electricity capacity to ensure secure, reliable and affordable electricity supply for the State.

- (2) Without limiting the matters that may be the subject of regulations under this section, the regulations may make provisions—
- (a) establishing bodies and providing for the appointment of persons to perform functions in respect of the scheme; and
  - (b) imposing duties and obligations on market participants (within the meaning of the National Electricity Rules), including to provide or procure capacity; and
  - (c) enabling the Minister to issue directions and make declarations and guidelines in respect of the scheme; and
  - (d) enabling the Minister to make rules (the *rules*) in respect of the scheme; and
  - (e) enabling the Minister or another entity conferred with functions under the scheme to delegate their functions to another entity; and
  - (f) creating offences for contravention of the scheme; and
  - (g) providing for, or for the calculation of, penalties (whether civil or criminal) in connection with the scheme; and
  - (h) imposing fees and charges on, and providing for the making of financial contributions by, market participants (within the meaning of the National Electricity Rules) in respect of the scheme, including for the purposes of recovering the costs of the scheme; and
  - (i) requiring market participants (within the meaning of the National Electricity Rules) to make contributions to the fund (including in accordance with any scheme); and
  - (j) specifying the purposes for which money in the fund may be expended (including for the purposes of any scheme); and
  - (k) providing for dispute resolution, review and appeal mechanisms and the conferral of jurisdiction on a court, tribunal or other body to hear and determine proceedings for the purposes of such mechanisms; and
  - (l) modifying the application of, or disapplying a provision of, the *National Electricity (South Australia) Law* or the National Electricity Rules to the extent reasonably necessary to enable the operation of the scheme or the fund (or both); and
  - (m) imposing or varying conditions on licences issued under Part 3 Division 1 of the *Electricity Act 1996*, despite any provision of that Act.
- (3) The regulations and the rules may—
- (a) be of general or limited application; and
  - (b) make different provision according to the matters or circumstances to which they are expressed to apply; and

- (c) make provisions of a saving or transitional nature consequent on the making of regulations or rules under this section; and
  - (d) provide that a matter or thing in respect of which regulations or rules may be made is to be determined according to the discretion of the Minister or another entity; and
  - (e) apply, incorporate, adopt or make reference to, wholly or partially and with or without modification, a code, standard, policy or other document prepared or published by the Minister or another entity.
- (4) If a code, standard or other document is referred to or incorporated in the regulations or the rules—
- (a) a copy of the code, standard or other document must be kept available for public inspection, without charge and during ordinary office hours, at an office or offices specified in the regulations or rules (as the case requires); and
  - (b) evidence of the contents of the code, standard or other document may be given in any legal proceedings by production of a document apparently certified by the Minister to be a true copy of the code, standard or other document.

## **Part 5—Amendment of *Payroll Tax Act 2009***

### **10—Amendment of Schedule 2—South Australia specific provisions**

Schedule 2—after clause 17A insert:

#### **17B—General practitioners—bulk billed services**

- (1) The regulations may, in relation to bulk billed services, declare a percentage of wages determined in a prescribed manner paid or payable to general practitioners engaged by a designated medical practice in the provision of medical services to be exempt wages.
- (2) The regulations may modify or exclude the application of a provision of this Act in relation to an exemption under this clause.
- (3) Regulations made for the purposes of this clause may operate in respect of the financial year commencing on 1 July 2024 or any subsequent financial year, subject to any conditions specified in the regulation.
- (4) In this clause—  
*bulk billed service*, in relation to a medical service provided by a general practitioner, means—
  - (a) a medical service where—
    - (i) a medicare benefit is payable to a person in relation to the medical service; and

(ii) under an agreement entered into under section 20A of the *Health Insurance Act 1973* of the Commonwealth—

- (A) the person assigns to the general practitioner by whom the medical service is provided the person's right to the payment of the medicare benefit; and
- (B) the general practitioner accepts the assignment in full payment of the general practitioner's fee for the medical service provided; or

(b) a medical service of a kind prescribed by the regulations for the purposes of this paragraph;

***designated medical practice*** means a medical practice at which some or all of the medical services provided by general practitioners who are engaged by the practice are bulk billed services;

***general medical services table*** has the same meaning as in the *Health Insurance Act 1973* of the Commonwealth;

***general practitioner*** means—

- (a) a medical practitioner who is registered under the *Health Practitioner Regulation National Law* in the specialty of general practice; or
- (b) a medical practitioner of a kind prescribed by the regulations for the purposes of this paragraph;

***medical service*** means—

- (a) a service in respect of which an item in the general medical services table applies; or
- (b) a service of a kind prescribed by the regulations for the purposes of this paragraph;

***medicare benefit*** has the same meaning as in the *Health Insurance Act 1973* of the Commonwealth.

### **17C—Other exemptions for previous financial years**

- (1) The regulations may declare wages, or a percentage of wages determined in a prescribed manner, paid or payable in prescribed circumstances to be exempt wages.
- (2) The regulations may modify or exclude the application of a provision of the Act in relation to an exemption under this clause.
- (3) Regulations made for the purposes of this clause may operate in respect of 1 or more financial years that commenced before the commencement of the regulations, subject to any conditions specified in the regulation.

## Part 6—Amendment of *Stamp Duties Act 1923*

### 11—Amendment of section 71DD—Relief from duty in respect of certain purchases of new homes and land

- (1) Section 71DD(2)—delete subsection (2) and substitute:
  - (2) The duty payable on a conveyance or transfer to which this section applies will be as follows:
    - (a) if the contract for the conveyance or transfer was entered into before 6 June 2024—
      - (i) in the case of the conveyance or transfer of a new home where the market value of the home (including the land on which the home is situated) when the contract is entered into does not exceed \$650 000—no duty will be payable; or
      - (ii) in the case of the conveyance or transfer of a new home where the market value of the home (including the land on which the home is situated) when the contract is entered into exceeds \$650 000 but is less than \$700 000—the duty otherwise payable will be reduced in accordance with subsection (7); or
      - (iii) in the case of the conveyance or transfer of vacant land where the market value of the land when the contract is entered into does not exceed \$400 000—no duty will be payable; or
      - (iv) in the case of the conveyance or transfer of vacant land where the market value of the land when the contract is entered into exceeds \$400 000 but is less than \$450 000—the duty otherwise payable will be reduced in accordance with subsection (7);
    - (b) if the contract for the conveyance or transfer was entered into on or after 6 June 2024—no duty will be payable.
- (2) Section 71DD(3)(e)(ii)—before "occupied" insert:

if the commencement date of the contract is before the relevant day,
- (3) Section 71DD(3)(f)—before "the market value" insert:

if the contract for the conveyance or transfer was entered into before 6 June 2024,
- (4) Section 71DD(3)(f)—delete "does not exceed" and substitute:

is less than
- (5) Section 71DD(7)—delete "subsection (2)(b) and (d)" and substitute:

subsection (2)(a)(ii) and (iv)

- (6) Section 71DD(9)—delete subsection (9) and substitute:
- (9) Subject to subsection (9a), this section does not apply to a contract (the **relevant contract**) if the Commissioner is satisfied that the relevant contract replaces a contract entered into—
- (a) if the relevant contract was entered into before 6 June 2024—before 15 June 2023; or
- (b) if the relevant contract was entered into on or after 6 June 2024—before 6 June 2024,
- for the conveyance or transfer of the same new home or vacant land.
- (9a) Despite subsection (9)(b), if the Commissioner is satisfied that a contract entered into on or after 6 June 2024 (the **prescribed relevant contract**) replaces a contract entered into before 6 June 2024 (the **original contract**) for the conveyance or transfer of the same new home or vacant land, the Commissioner may determine that the conveyance or transfer under the prescribed relevant contract qualifies for the relief that the conveyance or transfer under the original contract would have qualified for under this section if the prescribed relevant contract had not replaced the original contract.
- (7) Section 71DD—after subsection (11) insert:
- (11a) This section does not operate to provide relief from the foreign ownership surcharge (within the meaning of section 72) payable on a contract for the conveyance or transfer of a new home or vacant land on which a home is to be built that is entered into on or after the relevant day.
- (8) Section 71DD(13)—after the definition of **permanent resident** insert:
- relevant day** means the day on which the *Statutes Amendment (Budget Measures) Act 2025* is assented to by the Governor.

## **Part 7—Amendment of *Mining Regulations 2020***

### **12—Amendment of regulation 10—Prescribed information to accompany tenement holder's estimate of value of minerals**

- (1) Regulation 10—delete "section 17(6)(b)(iv)" and substitute:
- section 17(6)(b)(vi)
- (2) Regulation 10(a)—delete "section 17(6)(b)(i), (ii) and (iii)" and substitute:
- section 17(6)(b)(iii), (iv) and (v)