QTON No. 30

Legislative Assembly for the **Australian Capital Territory**
Select Committee on Estimates 2026-2027

Inquiry into Appropriation Bill 2026–2027 and Appropriation (Office of the Legislative Assembly) Bill 2026–2027

Answer to question taken on notice

Asked by: Mr Ed Cocks MLA

Addressed to: Minister for Finance

In relation to: Treasury and Home Buyer Concession Scheme - Key dates in divorce proceedings

Hearing: 21/07/2026
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Transcript provided: 23/07/2026
Answer Due: 30/07/2026

Ms Holmes took on notice the following question(s):

MR COCKS: Yes, thank you. Look, I would like to thank Mr Emerson for bringing my questions to the place again, but we have been talking about this for a long time and sort of taking—looking—I acknowledge the amount of work our officers have done engaging on this, but the question, I appreciate that it is administratively efficient to look at the ceiling of a divorce as being the key date but it would seem that most relationship breakdowns, the key dates are actually considerably earlier. Is there any reason that you have not looked at things like commencement of divorce proceedings as a better date?

Ms Holmes: I would have to take it on notice, Mr Cocks, as to what was looked at at the time in terms of various options. But from an integrity perspective from the tax system, it has to be something that we can verify. If you do not have an order which says, “It has to be disposed of.” Because of the order and, as I said, there could be other reasons as to why you have a property disposal happening.

Ms Rachel Stephen-Smith MLA: The answer to the Member’s question is as follows:

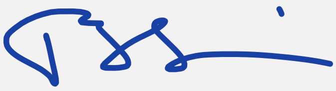
Upon the dissolution of a relationship, the division of relationship assets and property is a separate legal process to divorce proceedings. Divorce proceedings cannot be commenced until at least twelve months after separation. Assets can be divided at any time prior to a divorce proceeding commencing or being finalised. As with any legal proceeding, an application itself is not a high threshold and may be withdrawn or vacated. It is therefore not suitable as the timing element for an exemption.

Under the *Duties Act 1999* an exemption from duty is available for the transfer of property where it is transferred under an order of the court. This is a long-established exemption and is consistent with several jurisdictions across Australia.

The reliance on a court order was replicated for the Home Buyer Concession Scheme and ensures consistent treatment for parties to a relationship. It also seeks to ensure that only property transferred as a consequence of a relationship breakdown is captured, and not property that may have been sold for other reasons.

Other exemptions also exist for people with a disability or those who have experienced domestic or family violence.

Approved for circulation to the Select Committee on Estimates 2026-2027

Signature:  Date: 6/8/26

By the Minister for Finance, Rachel Stephen-Smith MLA