NORTHERN TERRITORY OF AUSTRALIA

TREASURY LEGISLATION AMENDMENT ACT 2026

Act No. 18 of 2026

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NORTHERN TERRITORY OF AUSTRALIA

Act No. 18 of 2026

An Act to amend the *First Home Owner Grant Act 2000* and the *Payroll Tax Act 2009*

[*Assented to 30 June 2026*]
[*Introduced 5 May 2026*]

The Legislative Assembly of the Northern Territory enacts as follows:

Part 1 Preliminary matters

1 Short title

This Act may be cited as the *Treasury Legislation Amendment Act 2026*.

2 Commencement

This Act commences on 1 July 2026.

Part 2 Amendment of First Home Owner Grant Act 2000

3 Act amended

This Part amends the *First Home Owner Grant Act 2000*.

4 Section 12 amended (Criterion 5 – Residence requirements)

Section 12(2)(b)(i) and (ii)

omit

2026

insert

2027

5 Section 18 amended (Amount of grant)

Section 18(3E) and (3F)

omit

2026,

insert

2027,

Part 3 Amendment of Payroll Tax Act 2009

6 Act amended

This Part amends the *Payroll Tax Act 2009*.

7 Section 7A inserted

After section 7

insert

7A Rate of payroll tax

(1) Subject to subsection (2), the rate of payroll tax is 5.5%.

(2) The rate of payroll tax imposed on taxable wages paid or payable by an employer in respect of a financial year or a relevant period prior to a change in circumstances under section 84 is 6.5% if either of the following apply:

(a) if the employer is a member of a group – the total taxable wages and interstate wages paid or payable by the members of the group in respect of the year or period are equal to or greater than the threshold amount;

(b) otherwise – the total taxable wages and interstate wages paid or payable by the employer in respect of the year or period are equal to or greater than the threshold amount.

(3) For subsection (2), the threshold amount is $100 000 000.

8 Schedule 1 amended (Calculation of payroll tax liability)

Schedule 1, clause 1, definition ***R***

omit, insert

R is the rate of payroll tax applicable under section 7A.

9 Schedule 2 amended (Territory specific provisions)

(1) Schedule 2, Part 2, Division 1

omit

(2) Schedule 2, Part 2, clause 5(1)

omit

mentioned in clause 3.

insert

applicable under section 7A.

(3) Schedule 2, Part 2, clauses 9(1)(a) and (b) and (2)(a) and (b) and 13

omit

tax mentioned in clause 3

insert

payroll tax applicable under section 7A

(4) Schedule 2, Part 3, clause 14, definition ***R***

omit, insert

R is the rate of payroll tax applicable under section 7A.

Part 4 Repeal

10 Repeal of Act

This Act is repealed on the day after it commences.