

4. REVENUE MEASURES

Introduction

The following tables present the relevant portfolio revenue measures relating to decisions taken since the 2008-09 Budget. For further explanation, refer to Explanation of Scope and Terms in Chapter 1.

Department of Employment, Economic Development and Innovation

Tourism, Fair Trading and Office of Liquor, Gaming and Racing

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Increase Tax Rate on Casino Gaming Machines	..	36,000	38,000	40,000	42,000

As announced in the Major Economic Statement, the Government will reduce the disparity between tax rates applicable to gaming machines in casinos compared to those in large clubs and hotels by increasing the tax rate on casino gaming machine wins by 10% and removing some concessional rates on premium play from 1 July 2009.

Department of Health

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Annual review of selected fees and charges	..	3,625	7,540	7,842	8,155

Revenue initiatives identified include increases to enable Queensland Health to recover the cost of service provision to overseas visitors and third party insurance patients for accommodation and theatre fees; and outpatient services and emergency department consultations. There will be no effect on Medicare eligible public patients. Additionally the fees charged to private patients electing for a single room in a public hospital will increase. Figures represent total expected increase in revenue for these fees and charges, with an effective commencement date of 1 January 2010.

Department of Justice and Attorney-General

Justice and Attorney-General

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Penalty Unit Increase	20,227	40,227	40,247	40,269	40,269

The Government approved an increase to the penalty unit, from \$75 to \$100, commencing 1 January 2009. The penalty unit had not kept pace with the Consumer Price Index over time. The fee was set at \$75 in 1999 and had not been increased since that time. The increase to the penalty unit enabled the allocation of additional resources to a range of priority initiatives aimed at improving road safety.

Department of Transport and Main Roads

Transport

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Motor Vehicle Registration Increase	..	183,000	190,320	197,933	205,850

The Government announced this policy on 10 December 2008 as part of the Major Economic Statement. The Government will increase motor vehicle registration fees, commencing 1 July 2009. These increases were detailed in the Major Economic Statement which in addition stated total motor vehicle registration costs from 1 July 2009 will incorporate the annual adjustment for Consumer Price Index and changes to Compulsory Third Party premiums bid by insurance companies. The revenue from the increase in motor vehicle registration fees will assist the Government to continue to deliver its roads program.

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Penalty Unit Increase	16,876	33,752	33,752	33,752	33,752

The Government, commencing 1 January 2009, increased the penalty unit amount from \$75 to \$100. The penalty unit for infringement notice penalties had not increased since 1999 (when the State Penalties Enforcement Act 1999 was enacted) and for other offences it had not increased since 1995. The penalty unit had not kept up with the Consumer Price Index over time, effectively reducing the level of punishment and deterrence of fines for various offences.

Treasury Department

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Delay in Abolition of Transfer Duty on Core Business Assets	..	33,000	112,000	165,000	183,000

In light of the significant fall in revenues facing the State, the Government will defer the abolition of transfer duty on core business assets until 1 July 2013.

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Introduction of Land Tax Instalment Payment	..	(8,000)

The Government will introduce an instalment payment option for land tax liabilities in 2010-11, to spread the tax liability over a longer period, thereby reducing the impact on taxpayer cashflows. In 2009-10, as an interim measure, the Government will extend the period of payment for land tax assessments from 30 days to 90 days at an estimated cost of \$8 million.

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Introduction of Land Tax Surcharge	..	93,000	109,000	115,000	122,000

As announced in the Major Economic Statement, the Government will introduce a land tax surcharge of 0.5% from 1 July 2009. It will apply where the aggregate value of all land (for land tax purposes) exceeds \$5 million and only to the portion of the value exceeding \$5 million.

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Payroll Tax Rebate for Apprentice and Trainee Wages	..	(15,000)

The wages of apprentices and trainees are exempt from payroll tax. In addition to this employment incentive, the Government has decided to provide a 25% payroll tax rebate in 2009-10 on the wages of each apprentice and trainee employed. This rebate will be offset against the tax payable on the wages of other employees.

	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000
Transfer Duty-First Home Owner Concession for Land Purchases	..	(5,700)	(6,464)	(7,162)	(7,935)

The exemption threshold for first home buyers purchasing vacant land will increase from \$150,000 to \$250,000 to more closely align the vacant land concession with the concession available for established homes. A partial concession will be provided for vacant land valued up to \$400,000.

