

## Appendix A: Concessions statement

### Queensland Government subsidies, discounts and rebates to ease cost-of-living pressures and support businesses

The Queensland Government is taking action on the national cost-of-living challenge, building on an extensive program of existing concessions and subsidies to deliver relief for households and small businesses.

Cost-of-living pressures are currently being felt right across the country, with Queensland households, businesses and industry continuing to face challenges including rising interest rates, increasing electricity costs and higher costs of goods and services.

While income support is the responsibility of the Australian Government, the Queensland Government has been actively working to assist households and businesses to manage cost-of-living pressures.

The Queensland Government provides a wide range of concessions including subsidies, rebates and discounts across a variety of services and products. These concessions provide Queenslanders with cost-of-living support for essentials like electricity, transport, health, housing, education and training services.

As highlighted in Chart A.1, the total value of all concessions provided to Queenslanders is estimated to be \$8.224 billion in 2023–24. This represents an increase of 21.2 per cent compared with estimated actual concessions of \$6.788 billion in 2022–23.

This uplift in concessions being paid to Queenslanders in 2023–24 reflects in part the government providing \$1.617 billion<sup>1</sup> in 2023–24 towards new and expanded cost-of-living measures that will help address the challenges Queenslanders are facing.

This includes \$1.483 billion for additional electricity bill support to households and small businesses facing cost-of living pressures. This is the most significant electricity bill support package announced by any state or territory, more than doubling the size of the Federally agreed support package for Queensland under the National Energy Bill Relief Fund.

As part of this package, all Queensland households will automatically receive a \$550 Cost of Living Rebate on their electricity bill in 2023–24, while around 600,000 vulnerable households will benefit from a higher \$700 Cost of Living Rebate.

The government's substantial cost-of-living relief package will more than offset typical household electricity bill increases in 2023–24. In some cases, households will have zero bills or be in credit in 2023–24.

Including the \$550 Cost of Living Rebate in 2023–24, the government will have provided all Queensland households with a total of \$1,125 in electricity rebates since 2018.

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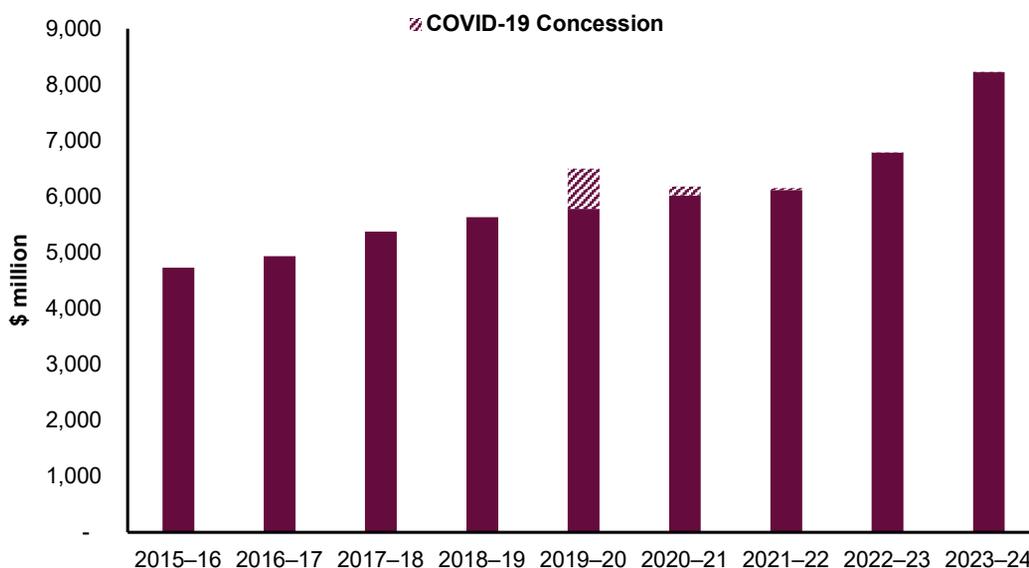
<sup>1</sup> Some minor elements of the cost-of-living measures included in this figure are grants and support measures not defined as concessions for the purposes of this chapter.

Eligible small businesses in Queensland will also receive an automatic rebate of \$650 on their electricity bill in 2023–24. This includes around 205,000 Queensland small businesses that consume less than 100,000 kilowatt hours per annum.

The Budget is providing \$645 million over 4 years from 2023–24 to provide 15 hours per week of free kindergarten from January 2024 for all 4-year-old Queensland children.

In addition to relieving cost-of-living pressures for families, this measure will remove cost as a barrier to participation in kindergarten, support labour market participation, and improve educational outcomes.

**Chart A.1 Total concessions value by year<sup>1</sup>**



Note:

1. Due to the timing of the 2020–21 Budget, an actual figure was calculated for the total concessions value in 2019–20. Values for all other years are estimated actuals aside from 2023–24, which is the budgeted amount.

Total government spending on concessions is expected to increase by 73.9 per cent from 2015–16 to 2023–24. This increase, on average, exceeds inflation by 4 per cent per annum.

This has ensured that the real value of concessions available to Queenslanders has not only been maintained but has grown over time. Further detail regarding Queensland Government cost-of-living support can be found in Chapter 1.

## Box A.1 Cost-of-living relief for Queenslanders

The majority of Queenslanders benefit from at least one Queensland Government concession and, in many cases, may benefit from multiple concessions each year.

### ***Retired couple***

A retired couple in their seventies, living in their own home in South East Queensland with no dependents, both with a Queensland Seniors Card and on the pension, could benefit from a broad range of concessions in 2023–24 including:

- \$700 Cost of Living Rebate plus the existing \$372 electricity rebate, bringing total support to \$1,072 off their electricity bill
- \$120 South East Queensland water subsidy
- \$200 for council rates
- \$87 for reticulated natural gas
- an average benefit of \$830 for general dental care under the Oral Health Scheme
- 50 per cent discount on Translink public transport services in South East Queensland
- registration fee concessions, which for a 4-cylinder vehicle would reduce the 12-month registration fee by 50 per cent from \$360.60 to \$180.30.

### ***Low-income family***

A low-income family with a Health Care Card and 3 children aged 4, 13 and 16 could benefit from a broad range of concessions in 2023–24, including:

- \$700 Cost of Living Rebate on their electricity bill plus the existing \$372 electricity rebate, bringing total support to \$1,072
- \$463 through the Textbook and Resource Allowance paid to the children's school
- 15 hours of free kindergarten per week. On average, a family attending a sessional kindergarten for 15 hours per week that charges \$46 per day will save \$4,600 a year in fees
- 50 per cent discount on Translink public transport services in South East Queensland for their 3 children.

### ***School-leaver***

A low-income casual worker who has just graduated from high school and has a Health Care Card could benefit from a substantial range of concessions in 2023–24, including:

- an interest-free and fee-free bond loan providing average support of \$1,600
- \$700 Cost of Living Rebate on their electricity bill plus the existing \$372 electricity rebate, bringing total support to \$1,072
- an average subsidy of \$3,270 to undertake their first post-school Certificate III qualification
- an average benefit of \$830 for general dental care under the Oral Health Scheme.

*Other relevant concessions that individuals could be eligible for include:*

- an average subsidy of \$10,209 to pre-approved public and private registered training organisations to subsidise the cost of training and assessment for eligible Queensland apprentices and trainees, or complementary pathways through the User Choice program
- an average subsidy of \$4,846 to undertake a priority Certificate IV, diploma or advanced diploma qualification or industry endorsed skillset through the VET – Higher Level Skills Tuition Fee Subsidy
- financial assistance for apprentices and trainees to cover the cost of travel incurred in attending off-the-job training at a registered training organisation through the Travel and Accommodation Subsidy
- an average rental rebate of around \$12,181 per annum for people living in social housing through the Government Managed Housing Rental Rebate.

Further information on the eligibility requirements and benefits of a range of government concessions can be found by visiting [www.QueenslandSavers.qld.gov.au](http://www.QueenslandSavers.qld.gov.au).

### Focus

This statement highlights the cost and nature of concessions provided by the Queensland Government. It covers concessions that are direct budget outlays (e.g. fee subsidy payments) and concessions that are revenue foregone through fees and charges set at a lower rate than applies to the wider community and other businesses. In the case of broader concessions, it also includes concessions related to the delivery of services to consumers at less than the full cost of service provision.

Section A.2 sets out the specific concessions provided by the Queensland Government by agency. Section A.3 sets out the concessions provided by government-owned corporations (GOCs) and is separated into concessions by GOC and concessional leases (industry, commercial and community) by GOC. Within each agency or GOC, concessions are listed in descending order of value.

### Explanation of scope

For the purposes of this document, concessions include:

- discounts, rebates and subsidies provided by the government that improve access to, and affordability of, a range of services for certain individuals, families or businesses based on eligibility criteria (e.g. relating to factors such as age, income, special needs, location or business characteristic)
- concessions where all consumers, including businesses, of a particular good or service pay a price that is below the full cost of service provision (that is, no eligibility criteria is applied).

Both General Government and Public Non-financial Corporations (PNFC) Sector concessions are included in this statement. Where a payment is made from a General Government Sector agency to a PNFC entity for a concession arrangement, the expenditure is reported against the General Government Sector agency only to avoid double counting.

To be included in this statement, concessions must meet the minimum materiality threshold of estimated expenditure or revenue foregone of \$50,000 in either the budget year or the year prior.

Varying methods have been used to estimate the cost of concessions, depending on the nature of the concessions, including:

- direct budget outlay cost (e.g. direct subsidy or rebate payments or the government's contribution in the case of items such as rental subsidies)
- revenue foregone (e.g. concessional fees and charges)
- cost of goods and services provided.

For the purposes of illustration, the document often uses averages to demonstrate the potential value of the concession to recipients. However, averages are not reflective of individual circumstances, meaning the actual dollar value of the concession to individual recipients may vary from person to person or business to business.

The Concessions Statement does not include tax expenditures (e.g. tax exemptions, reduced tax rates, tax rebates and deductions). Information on tax expenditures can be found in Appendix B.

## A.1 Concessions summary

Table A.1.1 Concession by entity<sup>1</sup>

Concession by entity	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
<b>Agency</b>		
Department of Agriculture and Fisheries	18.5	34.3
Department of Child Safety, Seniors and Disability Services	725.0	1,780.5
Department of Education	194.2	286.3
Department of Energy and Public Works	641.8	560.0
Department of Environment and Science	2.0	2.2
Department of Housing	619.6	722.5
Department of Justice and Attorney-General	114.8	118.2
Department of Regional Development, Manufacturing and Water	31.7	40.6
Department of Resources	3.2	3.2
Department of Tourism, Innovation and Sport	2.0	2.1
Department of Transport and Main Roads	3,436.6	3,641.1
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	6.6	6.6
Department of Youth Justice, Employment, Small Business and Training	547.5	538.9
Queensland Fire and Emergency Services	11.2	11.7
Queensland Health	302.6	343.4
<b>Total Agency</b>	<b>6,657.3</b>	<b>8,091.6</b>
<b>Government-owned corporations</b>		
Energy Queensland Limited	22.2	23.8
Far North Queensland Ports Corporation Limited	2.1	2.0
Gladstone Ports Corporation Limited	43.5	39.3
North Queensland Bulk Ports Corporation Limited	1.4	1.4
Port of Townsville Limited	6.5	6.6
Queensland Rail	2.2	2.6
Sunwater Limited	52.5	56.6
<b>Total Government-owned corporations</b>	<b>130.4</b>	<b>132.3</b>
<b>Total all entities</b>	<b>6,787.7</b>	<b>8,223.9</b>
Note:		
1. Numbers may not add due to rounding.		

## A.2 Concessions by agency

**Table A.2.1 Department of Agriculture and Fisheries**

Concession	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
Primary Industry Productivity Enhancement Scheme (PIPES) <sup>1</sup>	11.9	20.5
Drought Preparedness Grant Scheme	3.0	3.0
Drought Relief Assistance Scheme	2.2	2.6
Drought Carry-on Finance Loan Scheme <sup>1</sup>	..	2.6
Drought Ready and Recovery Finance Loan Scheme <sup>1</sup>	0.3	2.6
Emergency Drought Assistance Loan Scheme <sup>1</sup>	..	1.9
Farm Management Grants Program <sup>2</sup>	1.0	1.0
Stocked Impoundment Permit Scheme	0.1	0.1
<b>Total</b>	<b>18.5</b>	<b>34.3</b>
Notes:		
1. The increase is mainly due to the anticipated increase in loan advances and higher interest rates.		
2. The value of this concession includes Queensland Government funding only. The Australian Government also contributes towards the funding for this program.		

### Primary Industry Productivity Enhancement Scheme (PIPES)

PIPES is administered by the Queensland Rural and Industry Development Authority and provides concessional rates of interest on loans to eligible primary producers in need of financial assistance. First Start Loans and Sustainability Loans of up to \$2 million and \$1.3 million, respectively, support applicants to enter primary production and to improve productivity and sustainability.

The average concessional interest rate for new lending is 4.9 per cent. The amounts in the above table represent the fair values of the interest rate concessions pertaining to loans issued in the PIPES portfolio in each of the financial years shown.

### Drought Preparedness Grant Scheme

As part of the Drought Assistance and Reform Package, the Drought Preparedness Grant Scheme provides a rebate to eligible primary producers of up to \$50,000 for on-farm capital improvements identified in their Farm Business Resilience Plan to improve the drought preparedness of the producer's property.

### **Drought Relief Assistance Scheme**

As part of the Drought Assistance and Reform Package, the Drought Relief Assistance Scheme provides freight subsidies and emergency water infrastructure rebates during drought declarations of up to 50 per cent to eligible applicants, between \$20,000 and \$50,000 per property, per financial year. Freight subsidies are available for 2 years after drought revocation for the movement of livestock. These concessions are only available to producers that do not access the new drought preparedness measures. Free financial counselling is being provided via the Rural Financial Counselling Service for producers and related small business owners.

### **Drought Carry-on Finance Loan Scheme**

As part of the Drought Assistance and Reform Package, the Drought Carry-on Finance Loan Scheme provides a concessional loan to eligible primary producers of up to \$250,000 for carry-on finance during drought. These loans would be available where the \$50,000 available from the Emergency Drought Assistance Loan Scheme is insufficient to assist the producer to manage drought conditions.

The concession is calculated on the basis of a commercial reference rate of 6.43 per cent per annum and an average concessional interest rate for new lending of 4.06 per cent per annum. The amount shown in the above table represents the fair values of the interest rate concessions pertaining to loans in the financial year shown.

### **Drought Ready and Recovery Finance Loan Scheme**

As part of the Drought Assistance and Reform Package, the Drought Ready and Recovery Finance Loan Scheme provides a concessional loan of up to \$250,000 for eligible primary producers to undertake measures identified in their Farm Business Resilience Plan that will improve the drought preparedness of the producer's property.

The concession is calculated on the basis of a commercial reference rate of 6.43 per cent per annum and an average concessional interest rate for new lending of 4.06 per cent per annum. The amount shown in the above table represents the fair values of the interest rate concessions pertaining to loans in the financial year shown.

### **Emergency Drought Assistance Loan Scheme**

As part of the Drought Assistance and Reform Package, the Emergency Drought Assistance Loan Scheme provides an interest free concessional loan to eligible primary producers of up to \$50,000 as emergency finance for carry-on activities like paying wages or creditors during drought. The concession is calculated at a rate of 6.43 per cent per annum on the basis of a commercial reference rate of this amount and no interest being charged on the loan. The amount shown in the above table represents the fair values of the interest rate concessions pertaining to loans in the financial year shown.

### **Farm Management Grants Program**

As part of the Drought Assistance and Reform Package, the Farm Management Grants Program provides a rebate of 50 per cent to a maximum of \$2,500 to eligible primary producers for the cost of developing a Farm Business Resilience Plan for their property.

### Stocked Impoundment Permit Scheme

The Stocked Impoundment Permit Scheme provides world class, sustainable fishing options in freshwater environments. It helps reduce fishing pressure on wild fish stocks through a requirement to hold a permit to fish in one of the state's 63 impoundments. The scheme provides concessions if you have a Queensland Seniors Card, Pensioner Concession Card, Health Care Card or a Repatriation Health Card (Gold Card) and aims to encourage participation in recreational fishing for seniors and concession card holders. The concession provides a discount of \$16.40 on the cost of an annual permit in 2022–23 and will increase to \$16.96 per annual permit in 2023–24.

**Table A.2.2 Department of Child Safety, Seniors and Disability Services**

Concession	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
Cost of Living Rebate and National Energy Bill Relief <sup>1</sup>	385.0	1,435.0
Electricity Rebate Scheme <sup>2</sup>	243.0	245.9
Pensioner Rate Subsidy Scheme	58.6	59.7
South East Queensland Pensioner Water Subsidy Scheme	20.1	20.5
Home Energy Emergency Assistance Scheme	10.0	10.0
Medical Cooling and Heating Electricity Concession Scheme <sup>3</sup>	2.9	3.4
Electricity Life Support Concession Scheme <sup>3,4</sup>	2.7	3.1
Reticulated Natural Gas Rebate Scheme	2.7	2.9
<b>Total</b>	<b>725.0</b>	<b>1,780.5</b>
Notes:		
<ol style="list-style-type: none"> <li>1. The variance is due to an increase in the value of the Cost of Living Rebate (COLR) from \$175 to \$550 for all households, and \$700 for all Queensland households that receive an electricity rebate under the Electricity Rebate Scheme. The 2023–24 estimate also includes a \$650 rebate for small businesses under the National Energy Bill Relief (NEBR) plan. This measure includes contributions from the Australian Government under the NEBR, with the Queensland Government contributing an estimated \$1.1 billion.</li> <li>2. Electricity rebates have historically been adjusted annually according to the Queensland Competition Authority's (QCA) price determination for general household electricity tariff (Tariff 11). However, given the provision of the COLR for 2023–24, this cohort will be protected from electricity price rises through those programs. Therefore, the value of the Electricity Rebate Scheme will be held at \$372.20.</li> <li>3. The Medical Cooling and Heating Electricity Concession Scheme and Electricity Life Support Concession Scheme are adjusted annually according to the QCA price determination for Tariff 11. For 2023–24, the QCA determined Tariff 11 will increase by 28.7 per cent.</li> <li>4. The Queensland Government has expanded eligibility for the Electricity Life Support Concession Scheme to include Queenslanders with a home-based life support system acquired through the Australian Government Home Care Package.</li> </ol>		

### Cost of Living Rebate and National Energy Bill Relief

In 2022–23, the Queensland Government allocated \$385 million to provide all Queensland households with a Cost of Living Rebate of \$175.

In 2023–24, all Queensland households will automatically receive a \$550 Cost of Living Rebate on their electricity bill, while around 600,000 vulnerable households will benefit from a higher \$700 Cost of Living Rebate.

In addition, vulnerable households will continue to receive the existing \$372 rebate under the Queensland Electricity Rebate Scheme, bringing total support for this group to \$1,072 in 2023–24 (see below).

The government's substantial cost-of-living relief package will more than offset typical household electricity bill increases in 2023–24. In some cases, households will have zero bills or be in credit in 2023–24.

Including the \$550 Cost of Living Rebate in 2023–24, the government will have provided all Queensland households with a total of \$1,125 in electricity rebates since 2018.

Eligible small businesses in Queensland will also receive an automatic rebate of \$650 on their electricity bill in 2023–24. This includes around 205,000 Queensland small businesses that consume less than 100,000 kilowatt hours per annum.

The Queensland Government's cost-of-living relief package significantly increases and broadens support under the National Energy Bill Relief Plan, jointly funded by the Queensland and Australian Governments.

### **Electricity Rebate Scheme**

The Electricity Rebate Scheme provides a rebate of up to approximately \$372 per annum to assist with the cost of domestic electricity supply to the home of eligible holders of a Pensioner Concession Card, a Queensland Seniors Card, Commonwealth Health Care Card, Department of Veterans' Affairs Gold Card (who receive a War Widow/er Pension or special rate Totally or Permanently Incapacitated Pension) and asylum seekers. It is estimated that approximately 600,000 households will receive an electricity rebate in 2023–24.

### **Pensioner Rate Subsidy Scheme**

The Pensioner Rate Subsidy Scheme offers a 20 per cent subsidy (up to a maximum of \$200 per annum) to lessen the impact of local government rates and charges on pensioners, thereby assisting them to continue to live in their own homes.

### **South East Queensland Pensioner Water Subsidy Scheme**

The South East Queensland (SEQ) Pensioner Water Subsidy Scheme provides a subsidy of up to \$120 per annum to eligible pensioner property owners in the SEQ Water Grid to lessen the impact of water prices. This subsidy is in addition to the Pensioner Rate Subsidy Scheme.

### **Home Energy Emergency Assistance Scheme**

The Home Energy Emergency Assistance Scheme provides emergency assistance of up to \$720 once in a 2-year period to assist low income households experiencing a short-term financial crisis and who are unable to pay their current electricity and/or reticulated natural gas account. It is not a requirement for the claimant to hold a concession card.

### **Medical Cooling and Heating Electricity Concession Scheme**

The Medical Cooling and Heating Electricity Concession Scheme provides a rebate of up to approximately \$479 per annum for eligible concession card holders with a medical condition who have dependence on air conditioning to regulate body temperature.

**Electricity Life Support Concession Scheme**

The Electricity Life Support Concession Scheme is aimed at assisting seriously ill people who use home-based life support systems by providing a rebate of up to approximately \$976 per annum for users of oxygen concentrators and a rebate of up to approximately \$653 per annum for users of kidney dialysis machines to meet their electricity costs. The concession is paid quarterly and is subject to the patient being medically assessed in accordance with Queensland Health eligibility criteria.

**Reticulated Natural Gas Rebate Scheme**

The Reticulated Natural Gas Rebate Scheme provides a rebate of up to approximately \$87 per annum to assist with the cost of reticulated natural gas supplied to the home of eligible holders of a Pensioner Concession Card, Queensland Seniors Card or a Department of Veterans' Affairs Gold Card (who receive the War Widow/er Pension or special rate Totally or Permanently Incapacitated Pension).

**Table A.2.3 Department of Education**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Queensland Kindergarten Funding <sup>1</sup>	32.7	115.7
Textbook and Resource Allowance <sup>2</sup>	78.3	83.2
School Transport Assistance for Students with Disability <sup>3</sup>	52.0	53.7
Living Away from Home Allowance Scheme <sup>4</sup>	8.6	10.2
Tuition Fee Exemptions/Waivers – Dependants of International Students <sup>5</sup>	8.0	8.2
Non-State Schools Transport Assistance Scheme <sup>6</sup>	7.6	7.9
Dalby State High School – Bunya Campus Residential Facility	2.6	2.7
Spinifex State College – Mount Isa Student Residential Facility	1.3	1.4
Western Cape College – Weipa Campus Student Residential College	1.3	1.4
Distance Education – Information and Communication Technology Subsidy Scheme	1.1	1.1
Distance Education – Non-Government Student Fee Subsidy <sup>7</sup>	0.7	0.8
<b>Total</b>	<b>194.2</b>	<b>286.3</b>
<b>Notes:</b>		
<ol style="list-style-type: none"> <li>1. The variance is due to the new Queensland Kindergarten Funding model commencing from 1 January 2023. The 2022–23 current budget relates to the period 1 January 2023 to 30 June 2023. Indexation has also been included in the 2023–24 Estimate. The 2023–24 Estimate also includes an affordability subsidy from January 2024 to be provided for 15 hours per week to make kindergarten free for all 4-year-olds.</li> <li>2. The increase is due to enrolment growth and CPI indexation.</li> <li>3. The increase is due to rate increases, additional bus services and operational costs due to enhanced student safety on buses.</li> <li>4. The increase is due to CPI indexation and an increase in the Remote Area Tuition Allowance.</li> <li>5. The increase is due to CPI indexation.</li> <li>6. The increase is due to CPI indexation and increased demand for assistance under the scheme.</li> <li>7. The variance is due to a higher number of students utilising the service in 2023–24.</li> </ol>		

### Queensland Kindergarten Funding

Queensland Kindergarten Funding provides funding to eligible kindergarten service providers to ensure greater access to a quality kindergarten program for Queensland children and to reduce out-of-pocket fees for many families.

Subsidies paid to eligible kindergarten service providers in 2023 that aim to reduce out-of-pocket costs for families include:

- Sessional Kindergarten Base Subsidy – \$1,500 mandated pass through which is provided for each eligible child who is enrolled in an approved kindergarten program
- Affordability Subsidy – provided for each eligible child who meets one or more specified criteria. The two affordability subsidies – Kindy Plus and Kindy Family Tax Benefit (FTB) – are paid to eligible service providers and must be applied to each child’s account to reduce a family’s out-of-pocket cost for the kindergarten program. For sessional kindergarten, the Kindy Plus subsidy is an average of \$3,000 per child, per annum and the Kindy FTB subsidy is \$2,044 per child, per annum. For long day care, families may be eligible for a subsidy of between \$500 and \$1,409 per child, per annum.

These subsidies are funded by both the Queensland Government and the Australian Government under the Preschool Reform Agreement 2022 to 2025.

From 1 January 2024, the Queensland Government will provide an affordability subsidy of 15 hours per week to make kindergarten free for all 4-year-olds. On average, a family attending a sessional kindergarten that charges \$46 per day (15 hours per week) will save \$4,600 a year in fees.

### Textbook and Resource Allowance

The Textbook and Resource Allowance is available for all parents/caregivers of secondary school age students attending state and non-government schools, and children registered in home education of equivalent age, to assist with the cost of textbooks and learning resources. In schools, parents may assign this allowance to the school to reduce the fees associated with participating in the school’s textbook and resource scheme. For children registered for home education, the allowance is paid directly to the parent.

In 2023, the rates per annum are \$146 for students in Years 7 to 10 and \$317 for students in Years 11 and 12.

### School Transport Assistance for Students with Disability

The School Transport Assistance Program for Students with Disability assists eligible state school students whose disability impacts on their parents’ or carers’ ability to arrange their safe travel to and from school. This assistance includes coordinated service delivery in specially contracted taxis or minibuses, payment of fares on bus, ferry, tram and train, or an allowance for parents who make private travel arrangements for their children to school or a transport meeting point. The benefit level is to a maximum of \$400 per week, per student, however in exceptional circumstances higher amounts may be approved. A separate scheme is in place for students with disability attending non-state schools (refer ‘Non-State Schools Transport Assistance Scheme’).

### **Living Away from Home Allowance Scheme**

The Living Away from Home Allowance Scheme provides financial assistance to support geographically isolated families. The scheme assists with the costs of children required to live away from home to attend school. This concession is available to Queensland students attending both state and non-state schools.

The benefits available for eligible students in 2023 are:

- Remote Area Tuition Allowance – assistance is available for primary students of up to \$4,360 per annum (increasing to \$8,360 per annum in 2024) and secondary students of up to \$6,276 per annum (increasing to \$10,276 per annum in 2024) for students who board at approved non-state schools
- Remote Area Allowance – assistance of \$2,740 per annum is available to students attending the campus of a Queensland state high school and undertaking an approved agriculture course in lieu of Years 11 and 12
- Remote Area Travel Allowance – available where the distance from the family home to the boarding location is at least 50km. Benefit levels depend on the distance travelled and range from \$164 per annum to a maximum of \$2,011 per annum
- Remote Area Disability Supplement – available to students with disability who incur additional costs associated with living away from home to attend school. Benefits are up to \$8,916 per student, per annum.

### **Tuition Fee Exemptions/Waivers – Dependants of International Students**

International students who meet the approved exemption criteria and wish to enrol their child in Preparatory (Prep) Year to Year 12 of schooling are exempt from paying dependant tuition fees. The exemption only applies for the duration of the main temporary visa holder's (parent) course of study in Queensland. A dependant student (Prep to Year 12) of a temporary visa holder may also be eligible for a tuition fee waiver in certain circumstances, including financial hardship.

The estimated average amount exempted or waived per student is \$12,162 in 2023–24.

### **Non-State Schools Transport Assistance Scheme**

The Non-State Schools Transport Assistance Scheme directly assists families through the provision of funding towards the transport costs incurred for eligible students enrolled in non-state schools. Under the Scheme, payments are made twice a year to the families of students enrolled in non-state schools located beyond the Brisbane City Council area where bus and ferry fare expenses are above the annual Queensland Catholic Education Commission set weekly threshold amount.

In Semester 1 2023, the weekly threshold is \$35 per family, or \$25 for families with a current Health Care Card, Pensioner Concession Card or Veterans' Affairs Card. From Semester 2 2023, the weekly threshold rates will be adjusted to \$25 per family, or \$15 for families with a current Health Care Card, Pensioner Concession Card or Veterans' Affairs Card.

The program also assists families of eligible students with disability enrolled in non-state schools. The level of assistance provided is dependent on the type of transport needed and travel assistance already provided by the Department of Transport and Main Roads (DTMR). For families using taxi travel, the benefit level is to a maximum of \$300 per week, inclusive of any assistance provided through DTMR's Taxi Subsidy Scheme.

### **Dalby State High School – Bunya Campus Residential Facility**

The Dalby State High School – Bunya Campus Residential Facility provides affordable residential accommodation for secondary school students in a boarding facility. The concession targets secondary school students from rural and remote communities, however any secondary age student is eligible. Students accommodated at the residential facility are enrolled at Dalby State High School and participate in agricultural education programs.

### **Spinifex State College – Mount Isa Student Residential Facility**

The Spinifex State College – Mount Isa Student Residential Facility provides an affordable residential facility in Mount Isa for students from the North Western area of the state whose home community does not provide secondary schooling. The funding meets the cost of wages for the residential college, increasing the affordability of the accommodation rates charged to students.

### **Western Cape College – Weipa Campus Student Residential College**

The Western Cape College – Weipa Campus Student Residential College provides a residential schooling option for students from the Torres Strait and Cape York. This college provides an option that is more familiar for students from remote locations with the intent to increase participation and retention of secondary students in schooling. The concession targets students from the Torres Strait and Cape York seeking secondary education when their home community does not provide secondary schooling.

### **Distance Education – Information and Communication Technology Subsidy Scheme**

The Distance Education Information and Communication Technology Subsidy provides assistance to students enrolled in a school of distance education that are geographically isolated or in the medical category.

The scheme provides \$400 per annum to assist with purchasing, replacing or upgrading computer hardware for students in the distance/geographically isolated and medical categories, and \$500 per annum to assist students in the distance/geographically isolated category to meet the costs of broadband internet access and download charges for the home classroom. Eligible students also receive access to free software licences.

### **Distance Education – Non-Government Student Fee Subsidy**

The Distance Education Non-Government Student Fee Subsidy is available to students who are enrolled in non-government schools and also choose to access distance education subjects. It provides an average annual subsidy of approximately \$1,508 per distance education subject enrolment.

This subsidises approximately 50 per cent of the total average cost per annum of providing a subject through distance education for non-government school students. The concession contributes towards the state continuing to make distance education available to non-government schools ensuring the widest possible subject choice for students, while recovering a proportion of the teaching and overhead costs.

**Table A.2.4 Department of Energy and Public Works**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Uniform Tariff Policy – Energy Queensland (Excluding Isolated Systems) <sup>1</sup>	555.3	446.6
Uniform Tariff Policy – Energy Queensland (Isolated Systems) <sup>2</sup>	65.2	90.4
Non-residential Buildings – Subsidised Rents	7.6	7.6
Electricity Tariff Adjustment Scheme <sup>3</sup>	6.1	6.2
Drought Relief from Electricity Charge Scheme <sup>4</sup>	5.0	5.0
Uniform Tariff Policy – Origin Energy <sup>5</sup>	2.6	4.2
<b>Total</b>	<b>641.8</b>	<b>560.0</b>
Notes:		
<ol style="list-style-type: none"> <li>1. The decrease is driven by the CSO returning to historical normal levels after a one-off regulatory impact on network charges in 2022–23. As regional Queensland electricity prices are based on the cost of supply in South East Queensland, this reduction in the CSO payment does not reflect a reduction of support.</li> <li>2. The increase is largely driven by changes in diesel fuel costs.</li> <li>3. This was a new initiative for 2021–22 targeted at regional businesses facing significant bill impacts due to the phase out of obsolete electricity tariffs. The scheme is designed to help customers transition over a 9-year period with rebate amounts fixed at the start of the program and reducing each year. The cost of the scheme will decrease each year as payments and the number of participants reduce. The slight increase is due to an adjustment made in 2022–23 for overpayments in the previous year.</li> <li>4. Expenditure is dependent on the extent of drought conditions, the number of registered eligible parties in drought declared areas and the number of customers seeking a rebate for the fixed charges of their electricity accounts. Due to improving seasonal conditions it is anticipated that expenditure will be lower than previous financial years.</li> <li>5. The increase is due to regulated tariffs in regional Queensland increasing relative to prices in regional New South Wales.</li> </ol>		

### **Uniform Tariff Policy – Energy Queensland (Excluding Isolated Systems)**

The Uniform Tariff Policy ensures that, where possible, all Queensland non-market electricity customers of a similar type pay a similar price for electricity regardless of where they are located. As the notified prices do not reflect the full cost of electricity supply for most regional and remote Queenslanders, a subsidy is provided through a community service obligation (CSO) payment.

The CSO payment is provided to the regional retailer, Ergon Energy, through Energy Queensland, and covers the difference between the revenue earned by charging customers notified prices and the actual costs in the regional areas (due to differences in network costs and energy losses).

### **Uniform Tariff Policy – Energy Queensland (Isolated Systems)**

The Uniform Tariff Policy ensures that, where possible, all Queensland non-market electricity customers of a similar type pay a similar price for electricity regardless of where they are located. As the notified prices do not reflect the full cost of electricity supply for most regional and remote Queenslanders, a subsidy is provided through a CSO payment.

Energy Queensland, through the regional retailer Ergon Energy, owns and operates 33 isolated power systems which supply electricity in remote and isolated communities, and provides retail electricity services to customers in those communities at notified electricity prices. This CSO payment is provided to Ergon Energy, through Energy Queensland, and covers the difference between the revenue earned by charging customers notified prices and the actual cost of operating the isolated power systems.

### **Non-residential Buildings – Subsidised Rents**

Accommodation is provided to 35 community, education, arts and not-for-profit organisations in government-owned non-residential buildings. Tenures for the occupancies are by way of leases, licences or month-to-month arrangements. Rents paid by the organisations are often below independently assessed market rent levels. Subsidised rental arrangements are provided to 25 properties comprising a total floor area of approximately 39,934 square metres. The total subsidy is calculated by deducting the actual amount paid by the occupants from the total estimated annual market rent for the office space.

### **Electricity Tariff Adjustment Scheme**

The Electricity Tariff Adjustment Scheme provides targeted support to regional businesses materially impacted by the phase-out of obsolete electricity tariffs from 30 June 2021. This initiative provides eligible customers with individually tailored transitional rebates to help offset the removal of obsolete tariffs and incentivise a pathway to self-sufficiency over time. Eligible businesses will receive a subsidy payment for up to 9 years.

### **Drought Relief from Electricity Charge Scheme**

Drought Relief from Electricity Charges Scheme provides farmers and irrigators with relief from fixed charges for electricity accounts that are used to pump water for farm or irrigation purposes during periods of drought. The concessions can vary depending on the shires that are drought declared and the number of eligible customers.

### **Uniform Tariff Policy – Origin Energy**

The Uniform Tariff Policy ensures that, where possible, all Queensland non-market electricity customers of a similar type pay a similar price for electricity regardless of where they are located. As the notified prices do not reflect the full cost of electricity supply for most regional and remote Queenslanders, a subsidy is provided through a CSO payment.

Origin Energy retails electricity to approximately 5,450 Queensland non-market customers in the Goondiwindi, Texas and Inglewood areas who are supplied electricity through the New South Wales Essential Energy distribution network. The government provides a subsidy to these customers, via a CSO payment to Origin Energy, to ensure they pay a similar price for electricity as other Queenslanders. Therefore, the CSO amount depends on the relative difference between Queensland and New South Wales retail electricity tariffs for non-market customers.

**Table A.2.5 Department of Environment and Science**

Concession	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
Queensland Parks and Wildlife Service – Tour Fee and Access Permits <sup>1</sup>	2.0	2.2
<b>Total</b>	<b>2.0</b>	<b>2.2</b>
Note: 1. Variance is primarily due to anticipated increase in visitation to national parks and visitor centres including the David Fleay Wildlife Park and Mon Repos Turtle Centre.		

**Queensland Parks and Wildlife Service – Tour Fee and Access Permits**

Visitor admission and ranger guided tour fees concessions of 10 to 100 per cent are available at several attractions and visitor centres for eligible persons including children, pensioners, concession card holders and groups undertaking visits for educational purposes.

Vehicle access permit concessions of up to 100 per cent are available in the Cooloola Recreation Area, Bribie, Moreton (Mulgumpin) and K’gari for approved applicants including First Nations peoples and local residents required to traverse the protected area estate.

Camping concessions of 45 to 100 per cent are available in all national park and state forest camping areas for educational purposes and children under 5 years of age.

In 2023–24, approximately 225,000 persons are expected to access the range of concessions available through the Department of Environment and Science.

**Table A.2.6 Department of Housing**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Government Managed Housing Rental Rebate <sup>1</sup>	570.6	670.5
Home Assist Secure <sup>2</sup>	23.0	26.4
National Rental Affordability Scheme <sup>3</sup>	20.3	12.8
Helping Seniors Secure Their Homes <sup>4</sup>	4.0	11.0
Rental Bond Loans	1.7	1.8
Non-government Managed Housing <sup>5</sup>	..	..
<b>Total</b>	<b>619.6</b>	<b>722.5</b>
<b>Notes:</b>		
1. The increase is due to an increase in private market rents based on prevailing conditions.		
2. The variance is based on the anticipated year-on-year demand for services paid under this scheme.		
3. The variance is primarily due to a decrease in the number of incentives paid as the scheme winds down. The cessation of the scheme was a decision of the Australian Government.		
4. New item for 2023–24. This program was announced in April 2023. The expenditure profile across 2022–23 and 2023–24 is based on the anticipated expenditure informed by the timing of program implementation and delivery being trialled in Cairns, Mount Isa and Townsville local government areas. The trial will be expanded to include the Toowoomba local government area and the greater Cairns region. The government is providing up to an additional \$15 million in 2023–24, centrally held if needed to expand the program in other locations. This will bring the total funding available for this program up to \$30 million over 2 years.		
5. The value of this concession arrangement cannot be easily quantified.		

### **Government Managed Housing Rental Rebate**

The Government Managed Housing Rental Rebate targets low-income families and individuals and represents the difference between the estimated rents that would be payable in the private market and rent that is charged by the government based on household income.

Assistance is provided to approximately 55,000 households. The estimated average yearly subsidy per household for 2023–24 is \$12,181.

### **Home Assist Secure**

Home Assist Secure provides free safety related information and referrals, and subsidised assistance to eligible clients unable to undertake or pay for critical maintenance services without assistance. To be considered for assistance, homeowners or tenants over the age of 60 or of any age with a disability must hold a Pensioner Concession Card and be unable to complete the work themselves. In addition, they must be unable to access assistance from other services.

Labour costs (up to \$500 per household per year) for the assistance provided are subsidised by Home Assist Secure while the balance of the costs (including the materials) are met by the client. Clients can also get a one-off subsidy of \$80 for the cost of materials for security related work (Security Hardware Subsidy).

Home Assist Secure targets homeowners and those in rental housing who are over 60 years of age or have disability, and who require assistance to remain living in their home. In 2023–24, it is estimated that over 40,000 households will be assisted.

### **National Rental Affordability Scheme**

The National Rental Affordability Scheme (NRAS) is an Australian Government initiative, delivered in partnership with the Queensland Government, to increase the supply of new affordable rental housing. The scheme provides financial incentives to investors to build well located dwellings and rent them to eligible low-to-moderate income households, at a discounted rate at least 20 per cent below market rent.

Under the scheme, the concession to the tenant is provided by the property owner. Due to the nature of the arrangement, the overall value of the concession to the tenant cannot be easily quantified. In 2023–24, the government has allocated \$12.8 million for the payment of financial incentives to NRAS investors who are then required to discount rents to tenants.

### **Helping Seniors Secure Their Homes**

Helping Seniors Secure Their Homes provides assistance to eligible homeowners aged 60 years and over who are Pensioner Concession Card holders to subsidise the cost of improving the safety and security features of their homes, allowing them to remain safe and secure in their homes. The program provides financial assistance of up to \$10,000 per household to allow them to implement a range of security measures to increase home security, including door and window locks, security screening on doors and windows, security lighting and sensor lights, alarm systems and CCTV cameras.

### **Rental Bond Loans**

The government provides interest-free rental bond loans to people who cannot afford to pay a full bond to move into private rental accommodation, thereby reducing the need for more costly, subsidised housing assistance, through 2 products:

- Bond Loans: equivalent to a maximum amount of 4 weeks rent
- Bond Loan Plus: equivalent to a maximum amount of 6 weeks rent.

The interest-free bond loan targets low-income households and can stabilise tenancies, preventing households from entering the cycle of homelessness and engaging with fringe, high interest credit providers. The concession represents the interest saving for the client on the bond loan. In 2023–24, \$20.8 million in Bond Loans and Bond Loan Plus may be advanced to an estimated 13,000 clients, averaging \$1,600 in support per client.

### **Non-Government Managed Housing**

The government provides contributions to social housing providers, including capital grants, granted land or properties, or recurrent funding to assist in increasing housing affordability and access to social housing.

Due to the nature of the arrangement, particularly varying rents charged by providers based on individual circumstances of each household, the overall value of the concession provided by the government cannot be easily quantified.

Rents charged for social housing managed by the providers are based on between 25 and 30 per cent of a household's income or the market rent, whichever is lower, which substantially reduces accommodation costs for eligible individuals and families. Many of these families may also be eligible for Commonwealth Rent Assistance to assist in the cost of their accommodation.

Assistance is expected to be provided to approximately 16,500 households to access non-government managed housing in 2023–24.

**Table A.2.7 Department of Justice and Attorney-General**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Public Trustee of Queensland – Concessions	42.1	43.3
Court Services – Civil Court	29.6	30.5
Queensland Civil and Administrative Tribunal	27.3	26.4
Blue Card – Volunteer Applicants	11.9	12.5
Body Corporate and Community Management – Dispute Resolution	3.4	4.9
Liquor Gaming and Fair Trading – Rural Hotel Concessions	0.4	0.4
Registry of Births, Deaths and Marriages – Fee Waivers	0.1	0.2
<b>Total</b>	<b>114.8</b>	<b>118.2</b>

### **Public Trustee of Queensland – Concessions**

The Public Trustee of Queensland (the Public Trustee) is a self-funded organisation and uses a scale of fees which is designed to reflect a fair cost for the services provided.

The Public Trustee has established a safety net limit on the annual fees payable by certain customers which provides for a rebate of fees for some customers with limited assets. The rebate is applied to customers such as financial administration customers with impaired capacity, or estate administration customers of limited means. The Public Trustee also provides Will making services at no cost for all Queenslanders.

In addition, the Public Trustee provides funding to the Public Guardian and financial assistance under the Civil Law Legal Aid Scheme administered by Legal Aid Queensland, to enable these organisations to provide services to the people of Queensland.

### **Court Services – Civil Court**

The Supreme, District and Magistrates Courts hear civil disputes between 2 or more parties (people or organisations) where one party sues the other, usually to obtain compensation, or seeks some other remedy. These disputes may involve anything from defamation to outstanding debts. Civil Court Fees are prescribed under the *Uniform Civil Procedure (Fees) Regulation 2009* for proceedings commenced in civil matters and are set below full cost recovery to ensure that civil remedies are accessible to all Queenslanders.

### **Queensland Civil and Administrative Tribunal**

The Queensland Civil and Administrative Tribunal (QCAT) is an independent tribunal which makes decisions and resolves disputes across a wide range of jurisdictions for the community. Fees for these services are set below cost recovery to ensure services are accessible, fair and inexpensive. QCAT provides human rights services with no application fees for matters in guardianship and administration of adults, children and young people and anti-discrimination.

### **Blue Card – Volunteer Applicants**

Individuals providing child-related services or conducting child-related activities in regulated service environments are required to undergo an assessment of their police record and relevant disciplinary information, and if approved, are issued with a blue card. A blue card is valid for 3 years unless cancelled or suspended earlier.

The Queensland Government has met the cost of blue card assessment for volunteer applicants since the inception of the blue card system in 2001. This is to ensure children can continue to receive services and participate in activities which are essential to their development and well-being, in a safe and supportive environment.

### **Body Corporate and Community Management – Dispute Resolution**

The Office of the Commissioner for Body Corporate and Community Management provides a dispute resolution service to parties unable to resolve disputes themselves. The service consists of conciliation, with the aim of achieving a voluntary agreement, and adjudication, which results in a formal order. The service is delivered below full cost recovery so as to not restrict access to justice due to affordability reasons. The commissioner has the discretion to waive application fees on the grounds of financial hardship.

### **Liquor Gaming and Fair Trading – Rural Hotel Concessions**

The Office of Liquor and Gaming Regulation licenses hotels and clubs under the *Liquor Act 1992*. Under the *Liquor (Rural Hotels Concession) Amendment Act 2019*, the Rural Hotels Concession provides licence fee relief to establishments in remote communities by reducing the base licence fees for hotels and community clubs with no more than 2,000 members, for eligible licences from July 2019.

### **Registry of Births, Deaths and Marriages – Fee Waivers**

The Registry of Births, Deaths and Marriages waives the fees for certificates provided to disadvantaged groups in the Queensland Community (e.g. Aboriginal peoples and Torres Strait Islander peoples, people who are homeless, domestic and family violence victims, etc.) and those impacted by major emergencies (e.g. natural disasters such as cyclones and bushfires).

**Table A.2.8 Department of Regional Development, Manufacturing and Water**

Concession	2022–23	2023–24
	Est. Act. \$ million	Estimate \$ million
Sunwater Rural Irrigation Water Price Subsidy	19.5	19.5
Horticulture Rural Irrigation Water Price Rebate Scheme administered by the Queensland Rural and Industry Development Authority <sup>1</sup>	2.0	9.9
Cloncurry Pipeline Water Supply Subsidy <sup>2</sup>	6.6	7.0
Seqwater Rural Irrigation Water Price Subsidy <sup>3</sup>	2.3	2.4
Disaster Relief Arrangements – Annual Water Licence Fee Waiver	1.0	0.9
Drought Relief Arrangements – Water Licence Fee Waiver	0.3	0.9
<b>Total</b>	<b>31.7</b>	<b>40.6</b>
Notes:		
1. The increase is due to an expected increase in the number of applications.		
2. The increase is due to indexation and increased insurance costs.		
3. The variance is due to prices paid by rural irrigation customers which gradually transition towards cost recovery.		

### **Sunwater Rural Irrigation Water Price Subsidy**

Sunwater’s irrigation water prices for some schemes are set below the level necessary to recover the cost of supplying water to the irrigators.

Government funding is provided to Sunwater to offset the reduced revenue and to ensure that irrigation prices gradually transition towards cost recovery.

Funding is also provided to continue a 15 per cent discount on Sunwater irrigation prices for a 4-year period ending 2024–25.

### **Horticulture Rural Irrigation Water Price Rebate Scheme administered by the Queensland Rural and Industry Development Authority**

Payments to Queensland Rural and Industry Development Authority (QRIDA) to deliver an additional 35 per cent rebate on Sunwater and Seqwater irrigation water prices related to horticulture production for a 3-year period ending 2023–24, bringing the total irrigation discount provided to 50 per cent for approved applicants.

### **Cloncurry Pipeline Water Supply Subsidy**

North West Queensland Water Pipeline Limited (NWQWP), a Sunwater Limited (Sunwater) subsidiary, owns and operates the Cloncurry Pipeline between the Ernest Henry Mine and Cloncurry. The pipeline guarantees Cloncurry Shire Council’s water supply and supports industrial development in the region. The Queensland Government provides funding to NWQWP to ensure the pipeline remains commercially viable to operate while providing an affordable and safe water supply to Cloncurry.

### **Seqwater Rural Irrigation Water Price Subsidy**

Seqwater’s irrigation water prices for some schemes are set below the level necessary to recover the cost of supplying water to the irrigators.

Government funding is provided to Seqwater to offset the reduced revenue and to ensure that irrigation prices gradually transition towards cost recovery.

Funding is also provided to continue a 15 per cent discount on Seqwater irrigation prices for a 4-year period ending 2024–25.

### **Disaster Relief Arrangements – Annual Water License Fee Waiver**

Fees associated with annual water licences (\$92.01) will be waived for 2023–24 for disaster declared areas. The waiver is available to landholders in Local Government Areas where Category B of the Disaster Recovery Funding Arrangements for Disaster Assistance (Primary Producer) Loans or Disaster Assistance (Essential Working Capital) Loans Scheme for Small Business is activated. In 2023–24, it is estimated 9,000 waivers will be issued to landholders.

### **Drought Relief Arrangements – Water Licence Fee Waiver**

As part of the Drought Assistance Reform Package, fees associated with an annual water licence invoice (\$92.01) and applications for stock or domestic water licences (\$146.17) will be waived for 2023–24. It is estimated that 6,000 waivers will be issued to landholders.

The waiver is available to primary producers in drought declared areas and those who have an individually droughted property (IDP).

**Table A.2.9 Department of Resources**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Land Rental Rebates	3.2	3.2
<b>Total</b>	<b>3.2</b>	<b>3.2</b>

### **Land Rental Rebates**

As part of the Drought Assistance and Reform Package, Category 11 Grazing and Primary Production landholders under the *Land Act 1994* are eligible for a rental rebate. The rebate is available to lessees, other than those on minimum rent, that are in a drought declared local government area and to individually drought declared properties. In addition to this rebate, drought declared landholders will be granted a hardship deferral for required rent payments.

**Table A.2.10 Department of Tourism, Innovation and Sport**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Sport and Recreation Venues – Concessional Usage Rates	2.0	2.1
<b>Total</b>	<b>2.0</b>	<b>2.1</b>

## Sport and Recreation Venues – Concessional Usage Rates

Concessional usage rates of 20 per cent are offered to clients who meet the strategic objectives of the *Activate! Queensland* strategy, including not-for-profit sport and recreation organisations, Queensland schools and Queensland state sporting organisations, for the use of Sport and Recreation owned and operated venues, including Queensland Recreation Precincts at Currimundi and Tallebudgera.

**Table A.2.11 Department of Transport and Main Roads**

Concession	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
General Public Transport Concessions (South East Queensland) <sup>1</sup>	1,800.4	1,874.2
Rail Network and Infrastructure Funding <sup>2</sup>	776.7	867.3
General Public Transport Concessions (Regional Queensland)	314.0	334.4
Vehicle and Boat Registration Concessions	198.3	206.8
School Transport Assistance Scheme	153.9	165.1
TransLink Transport Concessions (South East Queensland)	77.7	96.1
Livestock and Regional Freight Contracts	35.4	36.1
Rail Concession Scheme	27.1	27.8
Other Transport Concessions (Regional Queensland) and Taxi Subsidies	24.2	24.4
Practical Driving Test	4.5	4.5
Designated Public Transport Concessions for Seniors Card Holders	4.2	4.3
COVID-19 Relief Measures – Transport Services <sup>3</sup>	0.2	0.1
Mount Isa Line Incentive Scheme	20.0	..
<b>Total</b>	<b>3,436.6</b>	<b>3,641.1</b>

Note:

1. The increase is due to significant investment in the South East Queensland rail network to make it reliable both in the near term and in the future when the expanded network is live.
2. The increase is due to a change in the investment timeline for significant network improvement infrastructure projects.
3. This item is part of the government response to COVID-19.

### General Public Transport Concessions (South East Queensland)

The General Public Transport Concessions (South East Queensland) represents the direct funding contribution that the government makes towards the cost of operating public transport services within South East Queensland. This contribution effectively reduces the ticket price paid by all public transport users on bus, rail and ferry services, increasing the affordability of these services.

### **Rail Network and Infrastructure Funding**

Rail network and infrastructure funding ensures that the state-supported rail network is safe, reliable and fit for purpose. The contract also provides funding to Queensland Rail to support major capital projects and related asset strategies. The funding provided via this contract directly benefits customers of the state-supported rail network, including both freight and passengers. Without this funding, rail access charges (including public transport fares) would be significantly higher for all users of the rail network.

### **General Public Transport Concessions (Regional Queensland)**

The General Public Transport Concessions (Regional Queensland) represents the financial contribution that government provides across a range of transport services in regional Queensland. The impact of this contribution benefits all public transport users through reduced transport fares. This concession covers:

- subsidies for regional bus and ferry operators (excluding concessional top up amounts and School Transport Assistance Scheme related amounts)
- subsidies for air services to remote and rural communities within the state
- subsidies for Kuranda Scenic Railway
- TravelTrain (excluding the 'Rail Concession Scheme' for eligible pensioners, veterans and seniors)
- subsidies for long distance coach services to rural and remote communities within the state
- subsidies for Heritage Rail Services
- subsidies for the Rail XPT Service (Sydney-Brisbane) and Savannahlander (Atherton Tableland).

### **Vehicle and Boat Registration Concessions**

Vehicle registration concessions for light and heavy motor vehicles and recreational boats are provided to a wide variety of individuals and organisations, including holders of the Pensioner Concession Card, Queensland Seniors Card and to those assessed by the Department of Veterans' Affairs as meeting the necessary degree of incapacity or impairment, primary producers and charitable organisations. As at 31 March 2023, the Queensland Government is providing vehicle registration concessions on approximately 686,850 vehicles, totalling \$206.8 million.

Person based concessions, such as those aimed at improving access to travel for pensioners, seniors and people with disability, provide a reduced rate of registration fees. For most eligible card holders, a concession for a 4-cylinder vehicle would reduce the 12-month registration fee by 50 per cent from \$360.60 to \$180.30. For a recreational boat up to and including 4.5 metres in length, the concession reduces the registration fee by 50 per cent from \$97.35 to \$48.70. As at 31 March 2023, these concessions apply to approximately 573,760 vehicles and 20,590 vessels.

A Special Interest Vehicle (SIV) registration concession is offered for motor vehicles that have low use associated with vintage and historic and street rod car club events. A SIV concession would reduce the 12-month registration fee for a 6-cylinder SIV over 80 per cent from \$570.95 to \$101.60. As at 31 March 2023, this concession applies to approximately 40,801 vehicles.

A registration concession is also available for prescribed heavy vehicles that are solely used for the purpose of carrying on the business of a primary producer. A primary production business consists mainly of the production of raw materials for clothing or food (derived from agriculture, dairying, fishing, raising of livestock or viticulture). Eligible primary producers receive registration concessions for prescribed heavy vehicles, reducing their registration fees by 50 to 75 per cent. For example, a primary producer's 12-month registration fee for a 2-axle truck with a Gross Vehicle Mass over 12 tonne reduces from \$1,068.00 to \$534.00. As at 31 March 2023, this concession applies to approximately 30,583 heavy vehicles.

Other motor vehicle registration concessions are also provided to local governments, charitable and community service organisations, and people living in remote areas. Vessel registration concessions may be provided to accredited surf lifesaving clubs and schools.

### **School Transport Assistance Scheme**

The School Transport Assistance Scheme (STAS) assists students that do not have a school in their local area or who are from defined low income groups with travel costs. The scheme provides funding to reduce the cost of travelling to school on bus, rail and/or ferry services, with allowances for private vehicle transport in certain circumstances. A typical concession would be to fully fund the cost of travel from home to the nearest state primary or high school where no local primary or high school is available (e.g. from Bargara to Bundaberg High School). In 2023–24, approximately 130,000 students will be STAS eligible.

### **TransLink Transport Concessions (South East Queensland)**

The TransLink Transport Concessions (South East Queensland) are provided by the government to ensure access and mobility for Queenslanders who require assistance because of age, disability or fixed low income. Passengers entitled to receive public transport concessions include holders of a Pensioner Concession Card, Veterans' Affairs Gold Card, Seniors Card (all states and territories), Companion Card, Vision Impairment Travel Pass, Total Permanent Incapacitated (TPI) Veteran Travel Pass, children, secondary and tertiary students, JobSeeker and Youth Allowance recipients, asylum seekers and White Card holders. Under current fare arrangements, approved concession groups receive at least a 50 per cent discount when compared to the same applicable adult fare.

### **Livestock and Regional Freight Contracts**

The Livestock and Regional Freight Contracts provide funding to support the movement of cattle (via rail only) and freight (via road and rail) to and from regional areas of Queensland. The funding provided directly benefits the cattle industry and enables regional Queensland communities to maintain employment and directly benefits those communities who are reliant on rail freight services by reducing the cost of these freight services for users.

### **Rail Concession Scheme**

The Queensland Rail Concession Scheme improves the affordability of long distance and urban rail services for eligible pensioners, veterans, seniors and current/past rail employees with 25 years of service. Assistance for long distance rail services is provided through discounted fares and free travel vouchers. For TravelTrain (long distance rail) services, depending on the service, the concession may be for free travel for up to 4 trips per year for Queensland pensioners (subject to availability of seats and payment of an administration fee).

### **Other Transport Concessions (Regional Queensland) and Taxi Subsidies**

Other transport concessions (Regional Queensland) and taxi subsidies are provided by the government to ensure access and mobility for Queenslanders who require assistance because of age, disability or fixed low income. Passengers entitled to receive public transport concessions include holders of a Pensioner Concession Card, Veterans' Affairs Gold Card, Seniors Card (all states and territories), Companion Card, Vision Impairment Travel Pass, TPI Veteran Travel Pass, children, secondary and tertiary students, JobSeeker and Youth Allowance recipients, asylum seekers and White Card holders. The Taxi Subsidy Scheme aims to improve the mobility of persons with severe disabilities by providing a 50 per cent concession fare up to a maximum subsidy of \$30 per trip.

### **Practical Driving Test**

As part of the state's driver licensing arrangements, applicants for new licences are required to undertake a practical driving test. The total cost to pre-book driver examinations and to perform the practical driver assessment is not fully recovered by the fee charged (\$64.95 (including GST) as at 1 July 2023), providing a direct concession to applicants.

### **Designated Public Transport Concessions for Seniors Card Holders**

Designated Public Transport Concessions for Seniors Card Holders allows visitors from interstate, who hold a state or territory Seniors Card, to access public transport concessions within Queensland and is fully funded by the Queensland Government. Under current fare arrangements, this enables eligible interstate visitors to receive at least a 50 per cent discount when compared to the same applicable adult fare.

### **COVID-19 Relief Measures – Transport Services**

Transport services COVID-19 relief measures provided by the government include financial assistance for the personalised transport industry.

### **Mount Isa Line Incentive Scheme**

Under the Mount Isa Line Incentive Scheme, the Queensland Government provided \$20 million per annum for 4 years between 2019–20 and 2022–23 to reduce below rail access costs for eligible freight users. The scheme ended in 2022–23.

**Table A.2.12 Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**

Concession	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
Queensland Museum – Arts Concessional Entry Fees	2.6	2.8
Queensland Performing Arts Trust – Arts Concessional Entry Fees <sup>1</sup>	1.6	1.2
Arts Queensland – Discount on Property Lease Rentals	0.8	0.8
Queensland Performing Arts Trust – Venue Hire Rebates	0.5	0.6
Queensland Art Gallery – Arts Concessional Entry Fees	0.4	0.5
Arts Queensland – Venue Hire Rebates	0.4	0.4
State Library of Queensland – Venue Hire Rebates	0.3	0.3
<b>Total</b>	<b>6.6</b>	<b>6.6</b>
Note:		
1. The variance is primarily due to two major shows produced by QPAC in 2022–23, with no similar major shows expected in 2023–24.		

#### **Queensland Museum – Arts Concessional Entry Fee**

Queensland Museum provides concessional entry fees to seniors, students, children, families and a variety of concession card holders for ticketed exhibitions at Queensland Museum and Sciencentre and for general entry to Cobb & Co Museum Toowoomba, the Workshops Rail Museum Ipswich and Museum of Tropical Queensland Townsville. Concessions are also provided to targeted groups, such as schools, to encourage visits to museums. The level of concession provided varies depending on the venue and the event.

#### **Queensland Performing Arts Trust – Arts Concessional Entry Fees**

Concessional entry fees are offered for specific Queensland Performing Arts Trust productions and to provide support for other not-for-profit theatre companies to enable tickets to be sold at concessional prices. The level of concession provided varies depending on the number and size of events being held each year.

#### **Arts Queensland – Discount on Property Lease Rentals**

Property lease rentals are provided to arts and cultural organisations at a discount from market rental rates at the Judith Wright Arts Centre, Festival House, and Bulmba-ja Arts Centre. Further discounts on specialist rehearsal and gallery space are given as negotiated at the time of entering the lease and dependent on the individual arts or cultural organisation and its funding.

#### **Queensland Performing Arts Trust – Venue Hire Rebates**

Venue hire rebates are offered to government-funded cultural organisations, charitable organisations, government departments and educational institutions. Organisations currently receiving discounts are Queensland Symphony Orchestra, Opera Queensland, Queensland Theatre Company and Queensland Ballet.

### Queensland Art Gallery – Arts Concessional Entry Fees

Queensland Art Gallery's ticket prices are set to ensure that they are affordable and to maximise attendance, with additional concessions provided to seniors, students, children, families, and a variety of concession card holders. The purpose of the Queensland Art Gallery Arts entry fees concession is to contribute to the cultural, social, and intellectual development of Queenslanders, and encourage diverse audiences.

### Arts Queensland – Venue Hire Rebates

Venue hire rebates support Queensland Government-funded arts organisations and professional artists to develop and present new work at the Judith Wright Arts Centre and Bulmba-ja Arts Centre.

### State Library of Queensland – Venue Hire Rebates

State Library of Queensland provides venue hire concessions to targeted community and non-profit groups including cultural and charitable organisations and educational institutions in order to support events and programs directly linked to State Library of Queensland's services, programs, and activities.

**Table A.2.13 Department of Youth Justice, Employment, Small Business and Training**

Concession	2022–23	2023–24
	Est. Act. \$ million	Estimate \$ million
User Choice – Apprentice and Trainee Training Subsidy <sup>1</sup>	251.1	252.0
Vocation Education and Training (VET) – Certificate 3 Guarantee Tuition Fee Subsidy <sup>1</sup>	228.4	218.9
VET – Higher Level Skills Tuition Fee Subsidy	65.0	65.0
Travel and Accommodation Subsidy	3.0	3.0
<b>Total</b>	<b>547.5</b>	<b>538.9</b>
Note:		
1. The variance is due to the demand driven nature of the programs.		

### User Choice – Apprentice and Trainee Training Subsidy

The User Choice – Apprentice and Trainee Training Subsidy program provides government funding towards the costs of training and assessment for eligible Queensland apprentices and trainees, or complementary pathways leading to apprenticeship outcomes.

The subsidy is available to pre-approved public and private registered training organisations to subsidise tuition fees to reduce the cost of nationally recognised entry level training for apprentices and trainees. The program provides greater flexibility for apprentices, trainees and their employers to select a preferred registered training organisation and to negotiate the type of training to meet their specific needs.

The value of this subsidy for each qualification ranges from \$1,240 to \$50,720, depending on student eligibility and qualification subsidised. The average subsidy value is \$10,209.

### **Vocational Education and Training (VET) – Certificate 3 Guarantee Tuition Fee Subsidy**

The Vocational Education and Training (VET) Certificate 3 Guarantee Tuition Fee Subsidy provides a government subsidy to allow eligible Queenslanders to obtain their first post-school Certificate III qualification to help them gain a job or to improve their employment status, including pathways for disadvantaged learners and Queensland school students (VET in Schools).

The subsidy is available to pre-approved private and public registered training organisations to subsidise tuition fees paid by students undertaking eligible VET qualifications (primarily Certificate III qualifications).

The value of this subsidy for each qualification ranges from \$496 to \$6,990, depending on student eligibility and qualification subsidised. The average subsidy value is \$3,270.

### **VET – Higher Level Skills Tuition Fee Subsidy**

The VET Higher Level Skills Tuition Fee Subsidy provides a government subsidy to eligible students and employers to undertake a priority Certificate IV, diploma or advanced diploma qualification or industry endorsed skill set. This program assists individuals to gain employment in a critical occupation, career advancement in a priority industry or transition to university to continue their studies.

The subsidy is available to pre-approved private and public registered training organisations to subsidise tuition fees paid by students undertaking eligible VET qualifications at Certificate IV or above.

The value of this subsidy for each qualification ranges from \$1,235 to \$12,830, depending on student eligibility and qualification subsidised. The average subsidy value is \$4,846.

### **Travel and Accommodation Subsidy**

The Travel and Accommodation Subsidy provides financial assistance to Queensland apprentices and trainees for travel expenses incurred in attending off-the-job training at a registered training organisation. To be eligible, apprentices must attend the closest registered training organisation that offers the required qualification and travel a minimum of 100km return from their usual place of residence to the registered training organisation. The subsidy provides for:

- return land travel to the registered training organisation of 21 cents per km for distances between 100km - 649km, increasing to 26 cents per km for distances of 650km or more
- a return economy air ticket to the location of the registered training organisation for distances of 1,100km or more if necessary
- cost of ferry travel if necessary
- accommodation assistance of \$40 per day for overnight stay within Queensland and \$76 for interstate travellers, if it is necessary to live away from their usual place of residence to attend training.

**Table A.2.14 Queensland Fire and Emergency Services**

Concession	2022–23	2023–24
	Est. Act. \$ million	Estimate \$ million
Emergency Management Levy Concession	11.2	11.7
<b>Total</b>	<b>11.2</b>	<b>11.7</b>

### Emergency Management Levy Concession

The Emergency Management Levy (EML) is applied to all prescribed Queensland property via council rates to ensure there is a secure funding base for fire and emergency services when Queenslanders are at risk during emergencies such as floods, cyclones, storms as well as fire and accidents. A 20 per cent discount is available on the EML for a property that is the owner's principal place of residence and where the owner holds a Commonwealth Pensioner Concession Card or a Repatriation Health Card (Gold Card). In 2023–24, 282,000 property owners are estimated to receive the concession.

**Table A.2.15 Queensland Health**

Concession	2022–23	2023–24
	Est. Act. \$ million	Estimate \$ million
Oral Health Scheme <sup>1</sup>	173.5	185.9
Patient Travel Subsidy Scheme <sup>2</sup>	89.6	113.8
Medical Aids Subsidy Scheme <sup>3</sup>	28.7	31.8
Spectacle Supply Scheme <sup>4</sup>	9.0	10.1
Hospital Car Parking Concession Scheme <sup>5</sup>	1.8	1.8
<b>Total</b>	<b>302.6</b>	<b>343.4</b>

Notes:

1. The increase is primarily due to an escalation in state funding for the Oral Health Scheme. Australian Government funding available under the Federation Funding Agreement on Public Dental Services for Adults was extended in the 2023–24 Federal Budget and will be the same as recent years.
2. The increase in Patient Travel Subsidy Scheme (PTSS) expenditure is due to increased PTSS claims, driven by increased demand projections and increased concession rate subsidies.
3. The 2022–23 estimated actual of \$28.7 million is lower than the 2022–23 estimate by \$0.8 million due to continued, although reduced, impacts of COVID-19. 2023–24 estimate represents a return to normal operations utilising the full year MASS budget.
4. 2023–24 estimate represents a return to normal operations utilising the full year Spectacle Supply Scheme budget.
5. Actual expenditure varies slightly from year to year in response to demand by eligible patients, the value of parking tickets, and the level of subsidy provided, at each site.

### Oral Health Scheme

The Oral Health Scheme provides free<sup>5</sup> dental care to eligible clients and their dependants who possess a current Health Care Card, Pensioner Concession Card, Queensland Seniors Card or Commonwealth Seniors Card.

The average value of a course of treatment for eligible clients is approximately \$830 for general care, \$2,200 for treatment involving dentures, and \$290 for emergency dental care.

In rural and remote areas where no private dental practitioner exists, access to dental care for the general public is provided at a concessional rate, generally 15 per cent to 20 per cent less than average private dental fees.

### **Patient Travel Subsidy Scheme**

The Patient Travel Subsidy Scheme (PTSS) provides financial assistance to patients travelling for specialist medical services that are not available locally. The PTSS provides a financial subsidy toward the cost of travel and accommodation for patients and, in some cases, an approved escort when patients are required to travel more than 50 kilometres from their nearest public hospital or public health facility to access specialist medical services.

Patients receive fully subsidised commercial transport for the most clinically appropriate cost-effective mode or will be subsidised at the economy/government discount rate (less GST). Commencing from 2023–24, the mileage subsidy will be increased from 30 cents to 34 cents per kilometre where patients travel by private car. Accommodation subsidies will also be increased in 2023–24 from \$60 per person, per night, to \$70 per person, per night, for the patient and approved escort if they stay in commercial accommodation. Should the patient or escort stay with family or friends, a subsidy of \$10 per person per night remains.

In 2023–24, the government has also provided funding in relation to repatriation costs for deceased patients under the PTSS scheme to their place of residence.

### **Medical Aids Subsidy Scheme**

The Medical Aids Subsidy Scheme provides access to subsidy funding assistance for the provision of a range of aids and equipment to eligible Queensland residents with permanent and established conditions or disabilities. Aids and equipment are provided primarily to assist people to live at home, therefore avoiding premature or inappropriate residential care or hospitalisation.

Subsidies vary based on service category and clinical criteria and are provided to assist with the costs of communication aids, continence aids, daily living aids, medical grade footwear, mobility aids, orthoses and oxygen. Actual expenditure for 2022–23 reflects the continued and changing impacts of COVID-19 and implementation of the National Disability Insurance Scheme since 2020–21.

Based on demand in 2022–23, and current applications, the scheme is estimated to provide 57,000 occasions of service to approximately 48,400 clients in 2022–23. The scheme is estimated to provide approximately 60,000 occasions of service to approximately 45,000 clients in 2023–24.

### **Spectacle Supply Scheme**

The Spectacle Supply Scheme (SSS) provides eligible Queensland residents with free access to a comprehensive range of basic spectacles every two years including bifocals and trifocals. Applicants must be holders of eligible concession cards and be deemed by a prescriber to have a clinical need for spectacles.

The SSS provides around 90,000 items each year to approximately 70,000 clients (some clients require more than one pair of spectacles due to clinical need). With eligibility on a 2-year basis, demand can fluctuate across financial years. During 2022–23, it is estimated that SSS will provide approximately 76,000 items to 57,600 clients. The average cost of services provided to applicants during 2022–23, is approximately \$118 per item, including the costs of administering the scheme through the Medical Aids Subsidy Scheme.

**Hospital Car Parking Concession Scheme**

The Hospital Car Parking Concession Scheme supports Hospital and Health Services to provide affordable car parking for eligible patients and their carers at 15 Queensland public hospitals with paid parking. Car parking concessions are available to eligible patients and their carers who attend hospital frequently, or for an extended period of time; patients and their carers with special needs who require assistance; and patients and carers experiencing financial hardship. The scheme provides access to discounted parking with an average discount of approximately 50 to 60 per cent of the commercial cost of parking, with 60 per cent average discount realised across all sites in 2022–23.

**A.3 Concessions by Government-owned corporation**

**Table A.3.1 Energy Queensland Limited**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Regulated Service Charges – Ergon Energy	11.4	12.2
Regulated Service Charges – Energex	10.8	11.6
<b>Total</b>	<b>22.2</b>	<b>23.8</b>

**Regulated Service Charges – Ergon Energy**

Under Schedule 8 of the *Electricity Regulation 2006*, service charges for a range of services provided by Ergon Energy Corporation Limited (Ergon Energy) to energy retailers, for example disconnection and reconnection of supply, are capped. The maximum amount Ergon Energy is able to charge for these services is, on average, less than the value which the Australian Energy Regulator ascribes to the provision of these services by Ergon Energy, resulting in a concession provided to energy retailers and in turn, to households.

**Regulated Service Charges – Energex**

Under Schedule 8 of the *Electricity Regulation 2006*, charges for a range of services provided by Energex Limited (Energex) to energy retailers, for example disconnection and reconnection of supply, are capped. The maximum amount Energex is able to charge for these services is, on average, less than the value which the Australian Energy Regulator ascribes to the provision of these services by Energex, resulting in a concession provided to energy retailers and in turn, to households.

**Table A.3.2 Far North Queensland Ports Corporation Limited**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Covid-19 Relief	0.1	..
<b>Total</b>	<b>0.1</b>	<b>..</b>

### **COVID-19 Relief**

In response to COVID-19, Far North Queensland Ports Corporation Ltd provided relief measures including temporary reductions to commercial leases and other measures. The scheme ended in 2022–23.

**Table A.3.3 Gladstone Ports Corporation Limited**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Concessional Port Charges	40.5	36.0
<b>Total</b>	<b>40.5</b>	<b>36.0</b>

### **Concessional Port Charges**

The Gladstone Ports Corporation Limited (GPC) is subject to a number of long-term major industry contracts where port charges are significantly lower than market rates. These historical contracts were entered into to support various industries and government initiatives from time to time. The amounts shown are estimates of the revenue foregone by GPC as a result of being unable to charge commercial rates.

**Table A.3.4 Sunwater Limited**

<b>Concession</b>	<b>2022–23 Est. Act. \$ million</b>	<b>2023–24 Estimate \$ million</b>
Water Supply Contracts	52.5	56.6
<b>Total</b>	<b>52.5</b>	<b>56.6</b>

### **Water Supply Contracts**

Sunwater has a number of historic non-commercial water supply contracts that benefit specific entities (including local governments). The amount shown represents the difference between the estimated revenue under these contracts and that which could be recovered under a full cost allocation model.

**Table A.3.5 Concessional Leases by Entity (Industry, Commercial and Community)**

Concession	2022–23 Est. Act. \$ million	2023–24 Estimate \$ million
Port of Townsville Limited	6.5	6.6
Gladstone Ports Corporation Limited	3.0	3.3
Queensland Rail Limited	2.2	2.6
Far North Queensland Ports Corporation Limited	2.0	2.0
North Queensland Bulk Ports Corporation Limited	1.4	1.4
<b>Total</b>	<b>15.1</b>	<b>15.9</b>

**Concessional Leases (Industry, Commercial and Community)**

The above government-owned corporation entities provide leases to various community organisations, local councils, government departments and industry participants at below commercial rates. The amounts shown are estimates of the revenue foregone by not charging commercial rates.