

Appendix A: Concessions Statement

Context

The Queensland Government provides a wide range of concessions across a variety of services and products. Concessions include targeted discounts, rebates and subsidies for Queenslanders and Queensland businesses based on eligibility criteria (e.g. factors such as age, income, special needs, location, or business characteristics), as well as broader concession arrangements to reduce prices paid by consumers of transport, electricity and water services.

The majority of Queenslanders benefit from at least one Queensland Government concession and, in many cases, may benefit from multiple concessions each year. For example, aged pensioners are eligible for a number of Queensland Government concessions, such as discounts on their council rates, water, gas and electricity bills, and vehicle registration fees, as well as subsidised optometry and dental services.

In the context of the coronavirus (COVID-19) crisis and the resulting impacts on economic activity, businesses and households across the state, the Queensland Government introduced a wide variety of concessions providing support for individuals, households and businesses which aim to reduce the cost of living or the cost of doing business. Some of these are time-limited given the need for targeted, but temporary relief. These are also outlined in the Concessions Statement.

Further information on the eligibility requirements and benefits of a range of government concessions can be found at the links below:

<http://www.qld.gov.au/community/cost-of-living-support/concessions/>

<https://www.business.qld.gov.au/running-business/covid-19-recovery>

Focus

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

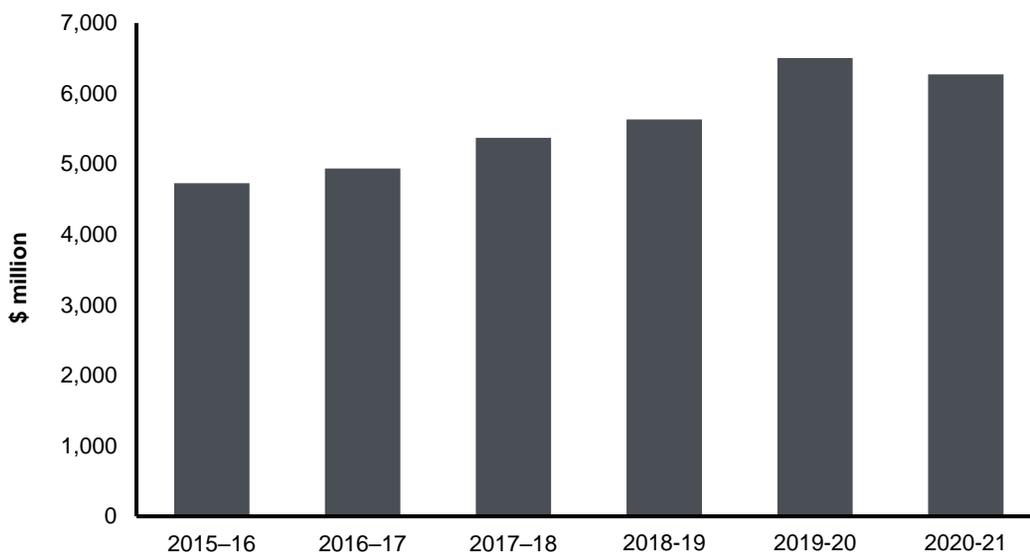
Section A.2 sets out the specific concessions provided by the Queensland Government by key areas of service delivery.¹⁰ Section A.3 sets out the concessions provided by government-owned corporations (GOCs) and is separated into concessions by GOC, concessional leases (industry,

¹⁰ Section A.2 of the Concessions Statement for 2020-21 is organised according to key areas of service delivery, which closely align with the structure of Queensland Government departments prior to the machinery-of-government (MOG) changes following the 2020 Queensland election. The Concessions Statement for 2021-22 will revert back to reporting by government department.

commercial and community) by GOC and COVID-19-related measures by GOC. Within each area of service delivery or GOC, concessions are listed in descending order of value.

The total value of all concessions is estimated to be \$6.271 billion in 2020–21. While this Concessions Statement reports a decrease in the estimated value of concessions from 2019-20 to 2020-21—due to the significant support provided in 2019-20 in response to the COVID-19 pandemic and the nature of Queensland’s recovery (see Box A.1)—the estimated value of concessions for 2020-21 is still \$640 million higher than the concessions reported for 2018-19 in the 2019-20 Concessions Statement (see Chart A.1).

Chart A.1 Total concessions value by year¹



Note:

1. 2015-16 to 2018-19 is estimated actual; 2019-20 is actual; and 2020-21 is estimated.

This represents a significant commitment to support Queenslanders and Queensland businesses, by improving the accessibility and affordability of a diverse range of services, thereby helping ease cost of living pressures and reduce business expenses. Concessions will continue to provide critical support for households and businesses across the state as the community and economy continue to recover from COVID-19.

Box A.1 Concessions supporting households and business through COVID-19

The COVID-19 pandemic has ravaged economies and communities globally and Queensland is not immune from its effects. It has created global and local economic challenges and diminished community wellbeing. The Queensland Government made a swift and sustained response to the crisis—in terms of both health responses and providing substantial support to Queensland households and businesses.

The Queensland Government's *Unite and Recover: Queensland's Economic Recovery Plan*, highlighted initiatives totalling more than \$7 billion to support jobs and the economic capacity of Queensland. Building on this support, the government has committed to a significant package of election commitments totalling \$4.3 billion over four years. These measures provide essential support for service delivery as well as continued resources for COVID-19 support and recovery.

As part of this response, the government introduced a range of waivers, discounts, subsidies, and other relief measures in relation to electricity costs, rent, concessional loans, licensing fees, advisory services, and a range of other household and business costs to support those impacted by COVID-19.

The 2020-21 Concessions Statement includes reporting on these COVID-19-related concessions, which amount to more than \$900 million in support for individuals, households and businesses across 2019-20 and 2020-21.

This includes over \$500 million in utility rebates for households and small-to-medium enterprises, providing vital cost-of-living and cashflow support across the state.

Another key measure was the COVID-19 Jobs Support Loan Scheme, which provided \$1 billion in concessional loans to support businesses and non-profits impacted by COVID-19 to retain employees and maintain operations. The concessional value of these loans, reflecting the reduced interest payable relative to market rates, is estimated at \$188.9 million.

Rent relief is another key COVID-19-related concession provided by the government, with nearly \$50 million in land rent waivers alone provided to Land Act lessees, licensees, and permit-to-occupy holders. Rent relief for businesses who hold a lease on government premises was also provided to support a broad range of tenants across many sectors of the economy.

Over \$60 million was also provided to support transport services, including aviation providers, ferry service operators and regional bus operators, as well as assistance with licence renewal fees and vehicle inspections and registrations.

Other COVID-19-related concessions includes a range of assistance measures across many sectors of the economy in regions across the state; such as business counselling and financial advisory services; subsidies for accommodation and travel; various registration and licencing fee waivers; reduced or waived annual fees; and other sector-specific assistance measures.

Explanation of scope

For the purposes of this document, concessions include:

- discounts, rebates and subsidies to improve access to, and the affordability of, a range of services for individuals, families or businesses based on eligibility criteria (e.g. relating to factors such as age, income, special needs, location, or business characteristics)
- concessional prices for government services, where the price charged to all consumers, including businesses, is less than the full cost of service provision.

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 2020-21.¹¹

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 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 – Tax Expenditure Statement.

¹¹ Note, as an exception to this rule, where COVID-19-related concessions meet the threshold in 2019-20 but not 2020-21, they have been included in the 2020-21 Concessions Statement, since these concessions did not exist at the time of preparation of the 2019-20 Concessions Statement.

A.1 Concessions summary

Table A.1.1 Concession by key area of service delivery and GOC¹

Concession by key area of service delivery and GOC	2019-20 Actual \$ million	2020-21 Estimate \$ million
Key area of service delivery		
Agriculture and fisheries	244.9	64.9
Communities, disability services and seniors	768.8	449.7
Education	135.4	142.8
Employment, small business and training	511.5	532.9
Environment and science	9.6	8.6
Housing and public works	486.0	509.0
State development, innovation and tourism	2.9	4.5
Justice	107.7	129.7
Natural resources, mines and energy	785.4	551.4
Transport and main roads	3,016.4	3,400.4
Fire and emergency services	10.4	10.9
Health	291.1	311.2
Total key area of service delivery	6,370.1	6,116.0
Government-owned corporations		
Energy Queensland	18.8	40.0
Far North Queensland Ports Corporation Limited	4.4	6.0
Gladstone Ports Corporation Limited	45.8	42.6
North Queensland Bulk Ports Corporation Limited	1.8	1.7
Port of Townsville Limited	6.4	6.8
Powerlink	0.1	..
Queensland Rail Limited	4.4	8.1
Queensland Bulk Water Supply Authority (Seqwater)	0.2	0.2
Sunwater Limited	50.2	49.8
Total government-owned corporations	132.1	155.2
Total all entities	6,502.2	6,271.2
Note:		
1. Numbers may not add due to rounding.		

A.2 Concessions by key area of service delivery

Table A.2.1 Agriculture and fisheries

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Drought Relief Assistance Scheme ¹	34.4	28.1
Primary Industry Productivity Enhancement Scheme (PIPES) ²	33.7	20.3
COVID-19 Jobs Support Loan Scheme ^{3,4}	175.4	13.5
Vessel Tracking Rebate Scheme ⁵	0.3	0.9
Back to Work in Agriculture Incentive Scheme ^{6,4}	..	0.7
Business Counselling ⁴	0.6	0.7
Rent Relief Assistance ^{7,4}	0.2	0.6
Small Business Advisory Service ^{8,4}	0.3	0.1
Total	244.9	64.9

Notes:

1. In 2020-21, the government is providing funding of up to \$30 million, held centrally, for the Drought Relief Assistance Scheme (\$28.1 million relates to subsidies and rebates). The variance is due to improving seasonal conditions compared with the extreme drought in 2019-20.
2. The variance between 2019-20 and 2020-21 is due to an anticipated decrease in PIPES lending from \$115 million in 2019-20 to \$100 million in 2020-21 and decreasing interest rates. The PIPES net lending cap during 2019-20 was increased from \$100 million to \$130 million, however only \$115 million was utilised.
3. The scheme has been delivered with a majority of loans advanced in 2019-20. The value of the concession represents the total over the full term of the loans and is shown against the year that the loan was drawn down by the applicant.
4. This item is part of the Queensland Government's response to COVID-19.
5. The variance is due to the anticipated increase in applications. The final year of the scheme is 2021-22.
6. The scheme commenced on 2 October 2020 and is scheduled to close on 29 January 2021, or earlier, if all funding has been allocated.
7. The rent waiver commenced on 1 April 2020 and closes on 31 December 2020.
8. The advisory service commenced in May 2020 and closed in July 2020.

Drought Relief Assistance Scheme

The Drought Relief Assistance Scheme provides freight subsidies and emergency water infrastructure rebates to support producers and communities that have been affected by drought conditions across the state. Freight subsidies of up to 50% and emergency water infrastructure rebates of up to 50% are available to eligible applicants, up to a maximum of between \$20,000 and \$50,000 per property, per financial year. Fees associated with beekeeper permits have been waived. Free financial counselling is being provided via the Rural Financial Counselling Service for producers and small businesses. This is funded through the Drought Assistance Package.

Primary Industry Productivity Enhancement Scheme (PIPES)

PIPES is administered by the Queensland Rural and Industry Development Authority (QRIDA) 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 2.1%. The amounts shown 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.

COVID-19 Jobs Support Loan Scheme

COVID-19 Jobs Support Loans are administered by the QRIDA and provide concessional loans to assist Queensland businesses and non-profit organisations financially impacted by COVID-19 to retain employees and maintain their operations.

Concessional loans were provided of up to 50% of an eligible entity's annual wage expense, to a maximum of \$250,000. A fixed interest rate of 2.5% per annum applies to loans, except for the first year when the loan is repayment free and no interest is charged. The next two years are interest only, followed by principal and interest repayments over the remaining term of the loan. The amounts shown in the above table represent the fair values of the interest rate concessions pertaining to loans issued in each financial year. The value of the concession is the difference between the fair value at the market rate and the nominal value at the concessional rate.

Vessel Tracking Rebate Scheme

This initiative is designed to assist commercial fishers by providing rebates up to \$970 per eligible vessel before 30 June 2022, to offset the cost of purchasing and installing approved vessel tracking units.

Back to Work in Agriculture Incentive Scheme

The Back to Work in Agriculture Incentive Scheme is a pilot scheme to encourage eligible Queenslanders to meet short-term labour shortages in agriculture, which includes payments of up to \$1,500 to assist with accommodation and transport costs associated with travelling and staying in remote locations. This pilot scheme focuses on Wide Bay and Darling Downs.

Business Counselling

As part of the COVID-19 Immediate Industry Recovery Package, free financial counselling is being provided to producers and small businesses who are suffering financial hardship.

Rent Relief Assistance

The waiving of rent has been provided to businesses who hold a lease on government premises and have been impacted by the COVID-19 pandemic.

Small Business Advisory Service

The Small Business Advisory Service provided free advice to small businesses who were not successful in obtaining a loan under the COVID-19 Jobs Support Loan Scheme and are subject to closure, or highly impacted by the COVID-19 pandemic restrictions, to adapt and sustain their operations and build resilience. The average value of the concession was \$1,350.

Table A.2.2 Communities, disability services and seniors

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Electricity Rebate Scheme ^{1,2}	189.9	210.2
Electricity Asset Ownership Dividend ³	2.9	106.9
Pensioner Rate Subsidy Scheme	53.3	56.3
Utility Rebate - COVID-19 - Residential Household Utility Assistance Package and Small/Medium Business Power Bill Relief Package ^{4,5}	490.2	40.0
South East Queensland Pensioner Water Subsidy Scheme	17.7	19.3
Home Energy Emergency Assistance Scheme	8.7	10.0
Reticulated Natural Gas Rebate Scheme	2.4	2.6
Electricity Life Support Concession Scheme ²	2.1	2.3
Medical Cooling and Heating Electricity Concession Scheme ²	1.6	2.1
Total	768.8	449.7
Notes:		
1. The variance is due to the estimated growth in recipients, particularly Health Care Card holders.		
2. Electricity price rebates are adjusted annually according to the Queensland Competition Authority's (QCA) price determination for general household electricity tariff (Tariff 11). For 2020-21, the QCA determined Tariff 11 will decrease by 5.9%. However, the government has determined that existing rebate values will not be decreased and will continue to apply in 2020-21.		
3. The \$2.9 million reported in 2019-20 relates to the 2018-19 allocation. The 2019-20 Electricity Asset Ownership Dividend allocation was incorporated into the 2019-20 COVID-19 Electricity Rebate.		
4. 2019-20 Actual consists of \$404.2 million under the Residential Household Relief Package and \$85.9 million under the Small/Medium Business Rebate Package.		
5. This item is part of the Queensland Government's response to COVID-19.		

Electricity Rebate Scheme

The Electricity Rebate Scheme provides a rebate of up to approximately \$341 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, or a Department of Veterans' Affairs Gold Card (who receive a War Widow/er Pension or Special Rate Totally or Permanently Incapacitated Pension), as well as eligible Commonwealth Health Care Card holders and asylum seekers.

Electricity Asset Ownership Dividend

The Electricity Asset Ownership Dividend is providing Queensland households with a \$50 electricity rebate in 2020-21. This will be the fourth dividend since 2017-18 and will be credited on residential customers' bills between September and November. The 2019-20 Asset Ownership Dividend allocation was incorporated into the 2019-20 COVID-19 Electricity Rebate with \$2.9 million reported in 2019-20 relating to the 2018-19 allocation.

Pensioner Rate Subsidy Scheme

The Pensioner Rate Subsidy Scheme offers a 20% 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.

Utility Rebate - COVID-19 - Residential Household Utility Assistance Package and Small/Medium Business Power Bill Relief Package

Utility Rebates provided as a COVID-19 response initiative during the pandemic have included a \$200 rebate for residential electricity and water household relief and a \$500 electricity rebate for small to medium enterprises. The household utility rebate was provided directly off electricity bills to offset household electricity and water costs. Funding in 2020-21 of \$40 million has been provided to continue payments for late applicants to the scheme.

This significant measure provided support to Queensland households and small businesses in 2019-20 during the period when COVID-19 was most impacting the economy.

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 two-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.

Reticulated Natural Gas Rebate Scheme

The Reticulated Natural Gas Rebate Scheme provides a rebate of up to approximately \$75 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).

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 \$694 per annum for users of oxygen concentrators and a rebate of up to approximately \$465 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.

Medical Cooling and Heating Electricity Concession Scheme

The Medical Cooling and Heating Electricity Concession Scheme provides a rebate of up to approximately \$341 per annum for eligible concession card holders with a medical condition who depend on air conditioning to regulate body temperature.

Table A.2.3 Education

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Textbook and Resource Allowance ¹	66.2	67.7
School Transport Assistance for Students with Disability ²	41.3	46.9
Tuition Fee Exemptions/Waivers - Dependants of International Students ³	8.4	8.6
Living Away from Home Allowance Scheme	7.8	7.8
Non-State Schools Transport Assistance Scheme ⁴	6.2	6.2
Dalby State High School - Bunya Campus Residential Facility	2.6	2.6
Spinifex State College - Mount Isa Student Residential Facility	1.2	1.2
Distance Education - Information and Communication Technology Subsidy Scheme	1.0	1.0
Distance Education - Non-Government Student Fee Subsidy	0.7	0.7
Plant Registration - Amusement Devices ⁵	..	0.1
Total	135.4	142.8
Notes:		
1. The increase between 2019-20 Actual and 2020-21 Estimate is due to enrolment growth.		
2. The increase between 2019-20 Actual and 2020-21 Estimate is due to lower than anticipated take-up of taxi travel during Semester 1, 2019.		
3. The increase between 2019-20 Actual and 2020-21 Estimate is due to CPI indexation.		
4. The increase between 2019-20 Actual and 2020-21 Estimate is due to CPI indexation. The title of the concession has been updated to reflect the program name.		
5. This item is part of the Queensland Government's response to COVID-19.		

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 sign over 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 2020, the rates per annum are \$130 for students in Years 7 to 10 and \$281 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 co-ordinated 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 to the 'Non-State Schools Transport Assistance Scheme').

The Council of Australian Governments, Disability Reform Council has agreed that states and territories will continue to deliver these services for National Disability Insurance Scheme (NDIS) participants on an 'in kind' basis until the end of the 2023 school year. The Department of Education is working with the Department of Transport and Main Roads, the Australian Government, the National Disability Insurance Agency and other jurisdictions to develop a viable national model for the delivery of school transport for students with disability under the NDIS.

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 \$8,255 for the 2020-21 financial year.

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 2020 are:

- Remote Area Tuition Allowance - assistance is available for primary students of up to \$3,873 per annum and for secondary students of up to \$5,576 per annum.
- 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 \$146 to a maximum of \$1,786 per annum.
- Remote Area Allowance - assistance of \$2,435 per annum is available to students attending a campus of a Queensland state high school and undertaking an approved agriculture course in lieu of Years 11 and 12.
- 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 \$7,921 per student, per annum.

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 fare expenses are above a set weekly threshold amount. In 2020, the weekly threshold is \$25 per family, or \$20 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.

The Council of Australian Governments, Disability Reform Council has agreed that states and territories will continue to deliver these services for National Disability Insurance Scheme (NDIS) participants on an 'in kind' basis until the end of the 2023 school year. The Department of Education is working with the DTMR, the Australian Government, the National Disability Insurance Agency and other jurisdictions to develop a viable national model for the delivery of school transport for students with disability under the NDIS.

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 particularly 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.

Distance Education - Information and Communication Technology Subsidy Scheme

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

The scheme provides \$250 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 \$1,390 per distance education subject enrolment.

This subsidises approximately 50% 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.

Plant Registration - Amusement Devices

The refund of plant item registration fees for amusement devices is available to owners of amusement devices who paid registration fees for the 2020 year. The refund is provided to support businesses with amusement devices who were impacted by the COVID-19 pandemic and were unable to operate their devices at the shows and fairs that are the main source of income for the mobile amusement device industry throughout this year.

The registration fee is dependent on the class of amusement device, however fees range from \$185.30 to \$396.50. This concession is new in 2020-21.

Table A.2.4 Employment, small business and training

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Vocational Education and Training (VET) - Certificate 3 Guarantee Tuition Fee Subsidy ¹	231.2	241.7
User Choice - Apprentice and Trainee Training Subsidy ¹	202.2	213.9
VET - Higher Level Skills Tuition Fee Subsidy	75.8	75.0
Travel and Accommodation Subsidy	2.3	2.3
Total	511.5	532.9
Notes:		
1. The variance is due to the demand driven nature of the programs.		

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 vocational education and training qualifications (primarily Certificate III qualifications).

The value of this subsidy for each qualification ranges from \$472 to \$6,650, depending on student eligibility and qualification subsidised. The average subsidy value is \$3,060.

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 \$1,180 to \$50,720, depending on student eligibility and qualification subsidised. The average subsidy value is \$9,845.

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 vocational education and training qualifications at Certificate IV or above.

The value of this subsidy for each qualification ranges from \$1,175 to \$10,370, depending on student eligibility and qualification subsidised. The average subsidy value is \$4,384.

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
- cost of ferry travel if necessary
- a return economy air ticket to the location of the registered training organisation if necessary
- accommodation assistance of \$30 per day for overnight stay within Queensland and \$72 for interstate travellers, if it is necessary to live away from their usual place of residence to attend training.

Table A.2.5 Environment and science

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Queensland Parks and Wildlife Service - Tour Fee and Access Permit Concessions	1.6	1.6
Queensland Museum - Arts Concessional Entry Fees ¹	2.4	1.4
COVID-19 Relief - Queensland Parks and Wildlife Service - Fee Relief to Commercial Tour Operators ²	0.4	1.4
Arts Queensland - Discount on Property Lease Rentals ³	0.7	0.9
Queensland Art Gallery - Arts Concessional Entry Fees ⁴	0.4	0.7
COVID-19 Relief - Queensland Parks and Wildlife Service - National Park and State Forest Rent Relief ²	0.2	0.6
Queensland Performing Arts Trust - Arts Concessional Entry Fees ⁵	2.4	0.5
COVID-19 Relief - Arts Queensland - Property Lease Rental Relief ²	0.2	0.4
Arts Queensland - Venue Hire Rebates ⁶	0.2	0.3
Queensland Performing Arts Trust - Venue Hire Rebates	0.3	0.3
State Library of Queensland - Venue Hire Rebates ⁷	0.5	0.3
COVID-19 Relief - Queensland Museum - Additional Concessions ²	0.1	0.1
COVID-19 Relief - Queensland Parks and Wildlife Service - Waiver of Commercial Whale Watching Operator Fees ²	..	0.1
COVID-19 Relief - Queensland Performing Arts Trust - Additional Concessions ²	0.2	..
Total	9.6	8.6
Notes:		
<ol style="list-style-type: none"> 1. Variance between 2019-20 Actual and 2020-21 Estimate is mainly due to expected changes in visitation numbers in 2020-21 due to venue maintenance and impacts of COVID-19. 2. This item is part of the Queensland Government's response to COVID-19. 3. Variance between 2019-20 Actual and 2020-21 Estimate is due to an increase in net lettable space in 2020-21, which will be available to support the arts sector recovery, including subsidised office and car park bays at the Judith Wright Arts Centre and Bulmba-ja Arts Centre, following completion of refurbishment works. 4. Variance between 2019-20 Actual and 2020-21 Estimate is due to early closure or cancellation of exhibitions in 2019-20 as a result of COVID-19. 5. Variance between 2019-20 Actual and 2020-21 Estimate is primarily due to closure of venues and reduced patronage as a result of COVID-19. 6. Variance between 2019-20 Actual and 2020-21 Estimate is due to an anticipated uplift in activities at the Judith Wright Arts Centre and Bulmba-ja Arts Centre, following the completion of refurbishment in 2019-20. 7. Variance between 2019-20 Actual and 2020-21 Estimate is due to an expected decrease in usage of venue hire spaces in 2020-21. 		

Queensland Parks and Wildlife Service - Tour fee and Access Permit Concessions

Admission and ranger guided tour fee concessions are available at several attractions for children, pensioners and educational purposes. Vehicle access permit concessions are available in the Cooloola Recreation Area, Bribie, Moreton (Mulgumpin) and Fraser (K'gari) Islands. Camping concessions are available in all national park and forest camping areas for educational purposes and children under five years of age.

Queensland Museum - Arts Concessional Entry Fees

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 and 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.

COVID-19 Relief - Queensland Parks and Wildlife Service - Fee Relief to Commercial Tour Operators

The Queensland Government is assisting Queensland tourism through waiving of daily activity and passenger fees for commercial tour operators using protected areas, recreational areas and state forests to March 2021.

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 (formerly the Judith Wright Centre of Contemporary Arts), Festival House and Bulmba-ja Arts Centre (formerly the Cairns Centre of Contemporary Arts). Discounts range from 20% to 100% of the market rate (dependent on location) of the commercial office space. 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 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 concessional entry fees concession is to contribute to the cultural, social and intellectual development of Queenslanders, and encourage diverse audiences.

COVID-19 Relief - Queensland Parks and Wildlife Service - National Park and State Forest Rent Relief

The Queensland Government is supporting Queensland's economic recovery by providing rent relief to commercial tenants holding leases in national parks and state forests to December 2020.

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.

COVID-19 Relief - Arts Queensland - Property Lease Rental Relief

Property lease rental relief is provided to arts and cultural organisations in response to the impacts of COVID-19.

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 the Bulmba-ja Arts Centre.

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.

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.

COVID-19 Relief - Queensland Museum - Additional Concessions

The Queensland Government is supporting the arts sector through rental relief provided to arts tenants in 2019-20 and 2020-21.

COVID-19 Relief - Queensland Parks and Wildlife Service - Waiver of Commercial Whale Watching Operator Fees

The Queensland Government is supporting tourism operators impacted by COVID-19 through waiving of annual commercial whale watching fees for the 2020 season.

COVID-19 Relief - Queensland Performing Arts Trust - Additional Concessions

Additional concession charges were waived to provide support for other not-for-profit theatre companies due to the COVID-19 shutdown measures. The level of assistance provided varies depending on the number and size of events.

Table A.2.6 Housing and public works

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Government Managed Housing Rental Rebate	429.6	450.8
National Rental Affordability Scheme	27.8	28.3
Home Assist Secure	21.3	22.5
Non-residential Buildings - Subsidised Rents	6.3	6.1
Commercial Rent Relief ¹	0.3	0.6
Rental Bond Loans	0.4	0.4
Queensland Recreation Centres - Concessional Usage Rates	0.3	0.3
Non-government Managed Housing ²
Total	486.0	509.0
Notes:		
1. This item is part of the Queensland Government's response to COVID-19.		
2. 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 government based on household income.

Assistance is provided to approximately 54,100 households and the estimated average yearly subsidy per household for 2020-21 is \$8,339.

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% 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 quantified. In 2020-21, the government has allocated \$28.3 million for the payment of financial incentives to NRAS investors who are then required to discount rents to tenants.

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, home owners 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.

Home Assist Secure targets home owners and those in rental housing who are over 60 years of age, or have a disability, and who require assistance to remain living in their home. In 2020-21, it is estimated that over 40,000 households will be assisted.

Non-residential Buildings - Subsidised Rents

Accommodation is provided to 40 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 30,632 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.

Commercial Rent Relief

As part of the government response to COVID-19, rent relief has been provided for private commercial tenants of government buildings.

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 two products:

- Bond Loans: equivalent to a maximum amount of four weeks rent, or
- Bond Loan Plus: equivalent to a maximum amount of six weeks rent.

The interest free bond loan targets low-income households and can stabilise tenancies, prevent 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 2020-21, \$29.2 million in bond loans and bond loan plus may be advanced to an estimated 22,000 clients.

Queensland Recreation Centres - Concessional Usage Rates

Concessional usage rates 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 Queensland recreation centres, at Currimundi and Tallebudgera. These concessional rates provide a discount between 6.3% to 18.2% of the full charge to approximately 27,500 recipients.

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 improving housing affordability and access to social housing. Due to the nature of the arrangement, 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% of a household's assessable 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 with the cost of their accommodation.

Table A.2.7 State development, innovation and tourism

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
COVID-19 Rent Relief – Economic Development Queensland (EDQ) ¹	2.5	3.3
COVID-19 Advance Queensland Valley Precinct Rent Relief ¹	0.4	1.2
Total	2.9	4.5
Notes:		
1. This item is part of the Queensland Government's response to COVID-19.		

COVID-19 Rent Relief – Economic Development Queensland (EDQ)

As part of the Queensland Government's COVID-19 support, rent relief is being provided for businesses with leases with Economic Development Queensland to 31 December 2020.

COVID-19 Advance Queensland Valley Precinct Rent Relief

As part of the Queensland Government's COVID-19 support, rent relief is being provided for businesses which rent space at the Advance Queensland Valley Precinct to 31 December 2020.

Table A.2.8 Justice

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Public Trustee of Queensland - Concessions	38.4	40.3
Court Services - Civil Court	30.9	30.8
Queensland Civil and Administrative Tribunal	23.2	22.0
Office of Liquor and Gaming Regulation - License Fees ¹	..	21.7
Blue Card - Volunteer Applicants	11.4	11.6
Body Corporate and Community Management - Dispute Resolution	2.7	2.6
Office of Liquor and Gaming Regulation - Rent Relief Scheme ¹	0.3	0.3
Registry of Births, Deaths and Marriages - Fee Waivers ¹	0.1	0.1
Court Services - Rent Relief Scheme ¹	..	0.1
Public Trustee of Queensland - Rent Relief Scheme ¹	..	0.1
Prostitution Licencing Authority - Fee Waivers ¹	0.3	0.1
Office of Liquor and Gaming Regulation - Rural Hotel Concessions	0.4	..
Total	107.7	129.7
Notes:		
1. This item is part of the Queensland Government's response to COVID-19.		

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 clients which provides for a rebate of fees for some clients with limited assets. The rebate is applied to clients such as financial administration clients with impaired capacity, or estate administration clients 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 two or more parties (people or organisations) where one party sues the other, usually to obtain compensation, or seek 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.

Office of Liquor and Gaming Regulation - License Fees

The *Liquor Regulation 2002* and the *Wine Regulation 2009* were amended to waive liquor and wine licence fees for the 2020-21 licence period. The licence fee waiver supports existing operators who had to close their doors due to the public health restrictions in place during the 2019-20 licence period. Licensees who held their licence immediately before 1 July 2020 received the fee waiver. This estimate includes the portion that relates to the Rural Hotel Concessions.

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 and relevant disciplinary information, and if approved, are issued with a blue card. A blue card is valid for three years unless cancelled or suspended earlier. Since the inception of the blue card system in 2001, government has met the cost of blue card assessment for volunteer applicants.

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.

Office of Liquor and Gaming Regulation - Rent Relief Scheme

Rental relief provided due to COVID-19 represents revenue foregone. The rent relief measure has been extended to 31 December 2020 for businesses renting State Government premises and incurring a demonstrable COVID-19 impact.

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. Indigenous, homeless, domestic and family violence victims, etc) and those impacted by major emergencies (e.g. natural disasters such as cyclones and bushfires).

Court Services - Rent Relief Scheme

Rental relief provided due to COVID-19 represents revenue foregone. The rent relief measure has been extended to 31 December 2020 for businesses renting State Government premises and incurring a demonstrable COVID-19 impact.

Public Trustee of Queensland - Rent Relief Scheme

Rent relief provided due to COVID-19 represents revenue foregone. The rent relief measure has been extended to 31 December 2020 for businesses renting State Government premises and incurring demonstrable COVID-19 impact.

Prostitution Licencing Authority - Fee Waivers

On 23 March 2020, the Prostitution Licencing Authority agreed to waive brothel licence fees and approved managers' certificate fees up to 22 September 2020 to provide support to the licenced sector.

Office of Liquor and Gaming Regulation - 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.

The concession for 2020-21 has been included in the Office of Liquor and Gaming Regulation - Liquor License Annual Fee Waiver concession as part of the overall licensing fee waiver in response to COVID-19.

Table A.2.9 Natural resources, mines and energy

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Energy Queensland - Uniform Tariff Policy (excluding Isolated Systems) ¹	436.3	388.0
Energy Queensland - Uniform Tariff Policy for Isolated Systems ²	51.9	66.0
Rent Relief Scheme - Land Rent Waivers ³	15.8	31.2
Extending Existing Drought Relief Arrangements - Electricity Charge Scheme ⁴	9.9	15.0
Sunwater Rural Irrigation Water Price Subsidy ⁵	1.7	12.5
Affordable Energy Plan - Energy Savers Program ⁶	0.2	10.5
Backing Explorers (Resources Sector) Waiver ³	3.2	9.8
Cloncurry Pipeline Water Supply Subsidy	6.0	6.2
Extending Existing Drought Relief Arrangements - Water Licence Fee Waiver and Land Rental Rebates	2.3	4.2
Origin Energy - Uniform Tariff Policy	2.8	2.9
Tourism Leases, Licences and Permits ³	..	2.7
Seqwater Bulk Water Rural Irrigation Water Price Subsidy	2.0	2.2
Daintree Area Scheme ³	..	0.2
Powering Queensland Plan - Electricity Affordability Package ⁷	239.0	..
Affordable Energy Plan - Solar and Storage Interest Free Loans Scheme ⁷	11.0	..
Solar for Rental Property Rebate ⁷	2.1	..
Affordable Energy Plan - Energy Savvy Families	1.2	..
Total	785.4	551.4
Notes:		
<ol style="list-style-type: none"> 1. Energy Queensland Limited (EQL) is forecasting a decrease in the community service obligation (CSO) for 2020-21 compared to 2019-20 predominately due to a reduction in regulated network and retail tariffs compared to 2019-20. 2. EQL is forecasting an increase in the CSO for isolated systems due to increased costs in operating and maintaining isolated electricity systems. 3. This item is part of the Queensland Government's response to COVID-19. 4. Expenditure is dependent on the number of registered eligible parties in drought declared areas seeking a rebate for fixed charges of their electricity accounts. This includes fixed charges under Tariff 66, services fees and minimum payments. 5. Variance is largely due to Sunwater's irrigation costs allowed by the Queensland Competition Authority (QCA) for 2020-21 having increased since the last QCA review completed in 2012. Also, it is slightly higher due to some pricing concessions for COVID-19. 6. These programs were extended by 12 months to 30 June 2021 to align with the Ministerial announcement of deferring the phase out date for obsolete tariffs. As a result, a small number of grants were paid in 2019-20 as audits and implementation were still underway. Accordingly, the expenditure in 2020-21 has been estimated to be larger than 2019-20 as participants have committed to implementation, increasing the number of grants estimated to be paid. 7. Scheme ended on 30 June 2020. Accordingly, there is no estimated expenditure in 2020-21. 		

Energy Queensland - Uniform Tariff Policy (excluding Isolated Systems)

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

Energy Queensland - Uniform Tariff Policy for Isolated Systems

The Energy Queensland - Uniform Tariff Policy for Isolated Systems ensures that where possible, all Queensland non-market electricity customers of a similar type pay a similar price for electricity regardless of where they live. Energy Queensland owns and operates 33 isolated power stations which supply electricity to remote and isolated Queensland communities. Energy Queensland retails electricity to these customers at the notified prices and the government provides funding to the retailer to cover the difference between the revenue earned and the cost of supplying electricity to these customers.

Rent Relief Scheme - Land Rent Waivers

As part of the Queensland Government's commitment to support small business during the COVID-19 pandemic, \$33.9 million for land rent relief would be applied to *Land Act 1994* lessees, licensees or permit to occupy holders, who conduct a business on state land, for the period 1 April to 30 September 2020.

A further rent waiver of \$14.1 million for Land Act tenure holders adversely affected by the economic conditions caused by COVID-19 was approved for the period 1 October to 31 December 2020.

Extending Existing Drought Relief Arrangements - Electricity Charge Scheme

Drought relief arrangements provide relief to farming customers 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.

Sunwater Rural Irrigation Water Price Subsidy

As the owner of Sunwater Limited (Sunwater), the government decides how much of Sunwater's costs are to be recovered through irrigation prices. Currently, 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.

Affordable Energy Plan - Energy Savers Program

The Business Energy Savers Program, an initiative under the Affordable Energy Plan, provides free energy audits for agricultural customers and large business customers, and co-contributions to fund energy efficiency upgrades. It includes a three-year extension of the existing Energy Savers Plus Program (for agricultural businesses) and the Large Customer Adjustment Program (for large electricity users).

Under the expanded Energy Savers Plus Program, 180 audits for agricultural customers have been completed. In addition to this, co-contribution grants of up to \$20,000 have been made available to assist businesses in implementing the recommendations from the audit. The free energy audits have identified \$3 million in annual energy saving opportunities for a range of farming businesses.

Under the expanded Large Customer Adjustment Program (and the preceding trial), 21 audits of large customers have been completed and co-contributions of up to 50% of implementation costs, capped at \$250,000, are being made available to eligible customers to help encourage them to implement the audit recommendations. The free energy audits have identified over \$1.3 million in annual energy saving opportunities for a range of farming businesses.

Backing Explorers (Resources Sector) Waiver

As part of the Queensland Government's commitment to maintaining a strong resources sector during the COVID-19 pandemic, a six-month rent waiver of \$6.3 million for exploration permits and authority to prospect (petroleum and gas) was approved for holders whose rent was due within the period of 1 April to 30 September 2020. A further six-month waiver of \$6.6 million was approved for the period 1 October 2020 to 31 March 2021.

Under this arrangement the payment of annual rent and mining and petroleum exploration tenures as well as the payment of the fee that is charged to holders of an authority to prospect that apply for a special amendment to their work program will be waived during the period 1 April 2020 to 31 March 2021.

Cloncurry Pipeline Water Supply Subsidy

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

Extending Existing Drought Relief Arrangements - Water Licence Fee Waiver and Land Rental Rebates

As part of the government's drought assistance package, the annual water licence fee of \$83.85 will be waived for 2019-20 for landholders in Local Government Areas (LGA) that are drought declared and other properties that are individually drought declared. The estimate is dependent on drought declarations and the demand for drought assistance.

Category 11 grazing and primary production landholders under the *Land Act 1994* will also be eligible to a rent rebate in 2019-20. The rebate is available to lessees, other than those on minimum rent that are in a drought declared LGA and to individually drought declared properties. In addition to this rebate, drought declared landholders will be granted a hardship deferral for required rent payments.

Origin Energy - Uniform Tariff Policy

The Origin Energy - Uniform Tariff Policy ensures that, where possible, all Queensland non-market electricity customers of a similar type pay the similar price for electricity regardless of where they live. 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 (NSW) Essential Energy distribution network.

The government provides a rebate to these customers, via a CSO payment to Origin Energy, to ensure they pay a similar price for electricity in Queensland. Therefore, the CSO amount depends on the relative difference between Queensland and NSW retail electricity tariffs for non-market customers.

Tourism Leases, Licences and Permits

Certain Land Act leases, licences and permits for tourism purposes had their rent waived for the period 1 April 2020 to 30 September 2020 in response to the impact of COVID-19 on the tourism industry.

In August 2020, the government approved an extension to the waiver to 21 March 2021. This will result in further forgone revenue of \$2.7 million, which will arise from the extended rent waiver until 31 March 2021 for operating tourism leases, licences and permits in rental category 13.1.

Seqwater Bulk Water Rural Irrigation Water Price Subsidy

As the owner of Seqwater, the government decides how much of Seqwater's costs are to be recovered through irrigation prices. Currently, 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.

Daintree Area Scheme

In response to the COVID-19 pandemic, the Daintree Area Scheme aims to support the Daintree community by providing financial assistance to households, small businesses and non-profit organisations operating from off-grid premises in the area. Payments available under the scheme include \$200 for households and \$500 for small businesses and non-profit organisations.

Powering Queensland Plan - Electricity Affordability Package

The Powering Queensland Plan provided one-off funding over three years starting in 2016-17 and totalling \$771 million to support the stabilisation of electricity prices for Queensland consumers. It achieved this by funding the removal of costs of the Solar Bonus Scheme from electricity prices for three years from 1 July 2017 to 30 June 2020, and directing Energy Queensland to remove costs from network charges. The benefit to Queenslanders in 2019-20 due to this measure was \$239 million.

Affordable Energy Plan – Solar and Storage Interest Free Loans Scheme

The Solar and Storage Interest Free Loans Scheme, which closed on 30 June 2020, was designed to assist households and small businesses address electricity affordability by providing upfront capital to those who otherwise would not have access to funds to invest in rooftop solar and battery energy storage technology. The scheme started in 2018-19 and closed in 2019-20. More than 15MW of new solar generation and 24MWh of battery storage has been installed by customers of the scheme.

Solar for Rental Property Rebate

The Solar for Rental Property Rebate Scheme, which closed on 30 June 2020, aimed to help landlords and tenants share the value of installing solar systems. Rebates of up to \$3,500 were available for eligible landlords to install solar and monitoring at their rental properties in the Bundaberg, Gladstone and Townsville LGAs. A total of 670 systems were installed under the program.

Affordable Energy Plan - Energy Savvy Families

The Affordable Energy Plan included a \$4 million expansion of the Energy Savvy Families program over multiple years from 2016-17. The program provided digital electricity meters as well as educational material and information to 4,000 low income families in regional Queensland to help them better understand and manage their energy use.

Table A.2.10 Transport and main roads

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
General Public Transport Concessions (South East Queensland) ¹	1,553.4	1,745.0
Rail Network and Infrastructure Funding ²	651.9	728.4
General Public Transport Concessions (Regional Queensland)	271.6	309.6
Vehicle and Boat Registration Concessions	184.5	192.0
School Transport Assistance Scheme ³	136.7	155.8
TransLink Transport Concessions (South East Queensland)	82.8	82.3
COVID-19 Relief Measures - Transport Services ^{4,5}	14.9	47.0
Livestock and Regional Freight Contracts	35.1	40.3
Rail Concession Scheme ⁶	29.8	39.4
Other Transport Concessions (Regional Queensland) and Taxi Subsidies	23.3	24.7
Mount Isa Line Below Rail Subsidy	20.0	20.0
COVID-19 Relief Measures - Rent Relief ⁴	4.7	7.8
Practical Driving Test ⁷	4.5	4.1
Designated Public Transport Concessions for Seniors Card Holders	3.2	4.0
Total	3,016.4	3,400.4
Notes:		
1. The increase is due to the estimated full year reduction in fare revenue due to COVID-19 and increased rail costs for additional train crew and services.		
2. The increase is primarily due to increased costs for Cross River Rail operational readiness.		
3. The increase is due to indexation of payments, growth in the number of students and additional cleaning costs due to COVID-19.		
4. This item is part of the Queensland Government's response to COVID-19.		
5. The increase is due to continued assistance in 2020-21 and additional government assistance provided for the taxi and limousine industry.		
6. The increase is reflective of the lower demand in 2019-20 due to COVID-19.		
7. The reduction in 2020-21 is due to additional revenue from tests that were deferred in April, May and June due to COVID-19.		

General Public Transport Concessions (South East Queensland)

The General Public Transport Concessions (South East Queensland) represents the direct funding contribution that 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, improving 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:

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

Vehicle and Boat Registration Concessions

Registration concessions for light and heavy motor vehicles and recreational boats are provided to a range of groups 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. The concession is aimed at improving access to travel for pensioners, seniors and persons with a disability by providing a reduced rate of registration fees. For most eligible card holders, a concession for a family four-cylinder vehicle would reduce the 12-month registration charge from \$334.50 to \$167.25. For a recreational boat, up to and including 4.5 metres in length, the concession reduces the registration charge from \$90.30 to \$45.15 (based on registration charges at 1 July 2020).

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 12-month registration for a six-cylinder SIV concession reduces registration from \$529.65 to \$94.25. A concession is also available for specific purposes such as water, mineral or oil exploration and bee keeping. Eligible primary producers also receive registration concessions for their heavy vehicles, reducing their registration fees by 50% to 75%. For example, a primary producer's 12-month registration fee for a two-axle short combination prime mover reduces from \$1,124 to \$562. Other motor vehicle registration concessions are also provided to local governments, charitable and community service organisations, and people living in remote areas without access to the wider road network. Vessel registration concessions may be provided to accredited surf lifesaving clubs and schools.

School Transport Assistance Scheme

The School Transport Assistance Scheme 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 (for example, from Bargara to Bundaberg High School).

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, Newstart and Youth Allowance (Job Seeker) recipients, asylum seekers and White Card Holders. Under the new 2020 fares, for a peak one-zone journey using a *go* card, the concession will reduce an adult fare from \$3.37 to \$1.69.

COVID-19 Relief Measures - Transport Services

COVID-19 relief measures for transport services provided by the government include:

- funding assistance to support passenger transport aviation providers, ferry service operators and regional bus operators in Queensland
- financial assistance for the personalised transport industry
- waiving of learner licence renewal fees due to the cancellation of practical driving tests
- waiving cancellation fees, number plate fees and, in most cases, the costs associated with vehicle inspections on re-registration.

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 four 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, Newstart and Youth Allowance (Job Seeker) 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% concession fare up to a maximum subsidy of \$25 per trip.

Mount Isa Line Incentive Scheme

In recognition of the importance the Mount Isa Line plays in facilitating the transportation of freight from pit to port, from 2019-20, the Queensland Government is paying \$20 million per annum to eligible freight users under the four-year \$80 million Mount Isa Line Incentive Scheme. This payment reduces below rail access costs to further promote rail for freight, as well as supporting continued development of the North West Minerals Province.

COVID-19 Relief Measures - Rent Relief

As part of the government's response to COVID-19, rent relief is being provided for tenants who rent space at Department of Transport and Main Roads-owned properties to 31 December 2020.

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 (\$54.91 (excluding GST) as at 1 July 2020), 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.

Table A.2.11 Fire and emergency services

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Emergency Management Levy Concessions	10.2	10.5
COVID-19 Advertising Rental Abatement ¹	0.2	0.4
Total	10.4	10.9
Notes:		
1. This item is part of the Queensland Government's response to COVID-19.		

Emergency Management Levy Concessions

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, fires and accidents. A 20% 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).

COVID-19 Advertising Rental Abatement

To support Queensland's economic recovery from the impacts of COVID-19, the Queensland Fire and Emergency Services (QFES) provided rental abatement of up to 120 days on rental rates for billboard advertising located on QFES buildings.

Table A.2.12 Health

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Oral Health Scheme ¹	175.7	175.7
Patient Travel Subsidy Scheme	82.4	94.8
Medical Aids Subsidy Scheme	22.6	29.0
Spectacle Supply Scheme	8.5	9.9
Hospital Car Parking Concession Scheme	1.8	1.8
Community Aids Equipment, Assistive Technologies Initiative and Vehicle Options Subsidy Scheme ²	0.1	..
Total	291.1	311.2
Notes:		
1. The 2020-21 estimate is based on the 2019-20 actual.		
2. Lead times for selected assistive technology rolled over into the 2019-20 period, with payment for these items subsequently made and captured in the budget for that year.		

Oral Health Scheme

The Oral Health Scheme provides free 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 \$600 for general care, \$1,600 for treatment involving dentures, and \$250 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% to 20% 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 (excluding GST). A subsidy of 30 cents per kilometre is paid where patients travel by private car. Accommodation subsidies are \$60 per person, per night, for the patient and approved escort if they stay in commercial accommodation, or a subsidy of \$10 per person, per night, if staying with family or friends.

Medical Aids Subsidy Scheme

The Medical Aids Subsidy Scheme (MASS) 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. The scheme provided approximately 55,000 occasions of service to approximately 38,000 clients during 2019-20.

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). The average cost of services provided to applicants is approximately \$108 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 13 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 54% of the commercial cost of parking. It is estimated that for 2020-21, approximately 323,000 patients and carers will benefit from the scheme, receiving access to 470,000 concessions.

Community Aids Equipment and Assistive Technologies Initiative and Vehicle Options Subsidy Scheme

The Community Aids Equipment and Assistive Technologies Initiative (CAEATI) and Vehicle Options Subsidy Scheme (VOSS) provide financial assistance to eligible Queensland residents to support them to be more independent, participate further in social and economic opportunities in the community and contribute to a better quality of life.

CAEATI funding is capped at \$10,000 per client over a three-year period. CAEATI includes aids, equipment and assistive technologies for postural support, communication support, community mobility and active participation.

VOSS funding is capped at \$10,000 per client over a five-year period. VOSS provides subsidies for a range of vehicle access options, including subsidised driving lessons on a suitably modified vehicle, modifications to a vehicle, purchase of a suitably modified vehicle or a vehicle suitable for modification.

To receive funding through either of these schemes, an individual must be assessed as eligible for specialist disability support under the *Disability Support Act 2006*. Queensland resident eligibility is determined during the intake process and confirmed as part of the assessment process.

Funding was transferred to the National Disability Insurance Scheme (NDIS) on 1 July 2019 and CAEATI and VOSS ceased receiving applications on 1 October 2018. The NDIS was fully rolled out in Queensland on 30 June 2019.

A.3 Concessions by Government-owned corporation

Table A.3.1 Energy Queensland

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Regulated Service Charges – Energex	12.7	28.4
Regulated Service Charges – Ergon Energy	6.0	11.5
Total	18.7	39.9

Regulated Service Charges – Energex

Under Schedule 8 of the *Electricity Regulation 2006*, service 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.

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 such as 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.

Table A.3.2 Gladstone Ports Corporation Limited

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Concessional Port Charges	42.9	39.3
Total	42.9	39.3

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.3.3 Sunwater Limited

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Water Supply Contracts	50.2	49.8
Total	50.2	49.8

Water Supply Contracts

Sunwater Limited 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.3.4 Concessional Leases (Industry, Commercial and Community) by entity

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Port of Townsville Limited	6	6.1
Gladstone Ports Corporation Limited	2.9	2.9
Queensland Rail Limited	2	2.1
Far North Queensland Ports Corporation Limited	1.8	1.8
North Queensland Bulk Ports Corporation Limited	1.7	1.7
Total	14.4	14.6

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.

Table A.3.5 COVID-19-related measures by entity

Concession	2019-20 Actual \$ million	2020-21 Estimate \$ million
Queensland Rail Limited	2.4	6.0
Far North Queensland Ports Corporation Limited	2.6	4.2
Port of Townsville Limited	0.4	0.7
Gladstone Ports Corporation Limited	..	0.4
Queensland Bulk Water Supply Authority (Seqwater)	0.2	0.2
Energy Queensland	0.1	0.1
North Queensland Bulk Ports Corporation Limited	0.1	..
Powerlink	0.1	..
Total	5.9	11.6

COVID-19-related measures (Industry, Commercial and Community)

As part of the Queensland Government's COVID-19 response, the above government owned businesses provide relief measures to support community organisations and businesses adversely affected by COVID-19. Relief measures include temporary reductions to commercial leases, fees and other charges. The amounts shown are estimates of the revenue foregone by not charging commercial rates. To be included in the above table, concessions must meet the minimum materiality threshold of estimated revenue foregone of \$50,000. Some government owned businesses provide COVID-19 relief measures below this threshold including Sunwater, CS Energy, Stanwell and CleanCo.