

# 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 for 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 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 reduce the cost of living or the cost of doing business.

Some of these concessions were time-limited, given the need for targeted and temporary relief to support Queensland businesses and households during the crisis. As a result, the level of some concessions is expected to reduce materially compared with that provided in 2020–21, given the ongoing economic recovery now underway across the state means that ongoing provision of a range of specific COVID-19 related concessions is no longer necessary.

Details of these concessions, including appropriate references to those implemented as temporary measures in the context of COVID-19, are outlined in the Concessions Statement.

Further information on the eligibility requirements and benefits of a range of government concessions can be found by visiting <https://www.qld.gov.au/> and searching for “concessions”.

## Focus

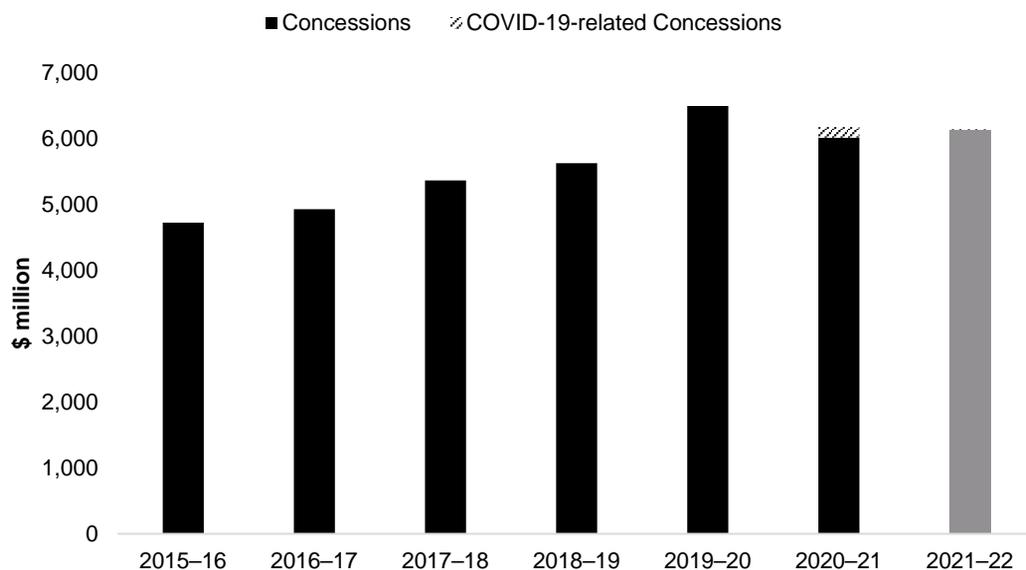
This statement highlights the cost and nature of concessions provided by the Queensland Government. It covers: concessions that are direct budget outlays (e.g. fee subsidy payments); and concessions that are revenue foregone through fees and charges set at a lower rate than applies to the wider community and other businesses 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 agency. Section A.3 sets out the concessions provided by government-owned corporations (GOCs) and is separated into concessions by GOC, concessional leases (industry, commercial and community) by GOC and COVID-19-related measures by GOC. Within each agency or GOC, concessions are listed in descending order of value.

As highlighted in Chart A.1, the total value of all concessions is estimated to be \$6.148 billion in 2021–22. This is a slight decrease from the 2020–21 estimated actual concessions of \$6.181 billion. However, importantly, this 2020–21 figure included approximately \$160 million worth of shorter-term COVID-19 related support measures, many of which are no longer required given Queensland’s economic recovery is now well underway.

Excluding these targeted COVID-19 response measures from the previous financial year, the Queensland Government’s overall concessions provided to Queenslanders have increased by nearly \$120 million between 2020–21 and 2021–22.

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



Note:

1. All years to 2018–19 are estimated actuals, 2019–20 is an actual (due to the timing of the 2020–21 Budget, an actual figure was calculated for that year), 2020–21 is an estimated actual and 2021–22 is the budgeted amount.

## 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 2021–22.

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.

## A.1 Concessions summary

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

Concession by Entity	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
<b>Agency</b>		
Department of Agriculture and Fisheries	57.4	49.5
Department of Communities, Housing and Digital Economy	517.3	519.2
Department of Education	140.2	145.4
Department of Employment, Small Business and Training	521.0	525.5
Department of Energy and Public Works	481.4	537.6
Department of Environment and Science	3.7	2.0
Department of Justice and Attorney–General	130.4	110.6
Department of Regional Development, Manufacturing and Water	22.3	36.6
Department of Resources	46.8	3.2
Department of Seniors, Disability Services, and Aboriginal and Torres Strait Islander Partnerships	449.7	423.1
Department of State Development, Infrastructure, Local Government and Planning	3.7	0.1
Department of Tourism, Innovation and Sport	1.4	0.4
Department of Transport and Main Roads	3,345.9	3,330.5
Queensland Fire and Emergency Services	10.9	11.0
Queensland Health	299.9	311.0
<b>Total Agency</b>	<b>6,032.0</b>	<b>6,005.7</b>
<b>Government-owned corporations</b>		
Energy Queensland	31.0	38.9
Far North Queensland Ports Corporation Limited	8.6	3.7
Gladstone Ports Corporation Limited	42.6	39.6
North Queensland Bulk Ports Corporation Limited	1.7	1.6
Port of Townsville Limited	7.0	6.3
Queensland Rail Limited	8.1	2.1
Seqwater	0.4	..
Sunwater Limited	49.8	50.4
<b>Total Government-owned corporations</b>	<b>149.2</b>	<b>142.6</b>
<b>Total all entities</b>	<b>6,181.2</b>	<b>6,148.3</b>
Note: Numbers may not add due to rounding.		

## A.2 Concessions by agency

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

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Primary Industry Productivity Enhancement Scheme (PIPES)	26.3	26.3
Drought Relief Assistance Scheme <sup>1</sup>	15.8	8.2
Drought Carry-on Finance Loan Scheme	..	3.6
Drought Ready and Recovery Finance Loan Scheme	..	3.6
Drought Preparedness Grant Scheme	..	2.0
Emergency Drought Assistance Loan Scheme	..	1.9
Vessel Tracking Rebate Scheme <sup>2</sup>	0.5	1.7
Farm Management Grants Program	..	1.0
Business Counselling <sup>3</sup>	0.7	0.7
Back to Work in Agriculture Incentive Scheme <sup>4</sup>	0.2	0.5
COVID-19 Jobs Support Loan Scheme <sup>3</sup>	13.2	..
Rent Relief Assistance <sup>3</sup>	0.6	..
Small Business Advisory Service <sup>3</sup>	0.1	..
<b>Total</b>	<b>57.4</b>	<b>49.5</b>
Notes:		
1. The variance is due to improving seasonal conditions compared with the extreme drought of previous years.		
2. The variance is due to the anticipated increase in applications in the final year 2021–22.		
3. This item is part of the Queensland Government response to COVID-19.		
4. The scheme commenced on 2 October 2020 and was extended statewide. The scheme is still open to ensure that an incentive program is available during the peak winter harvest period in Queensland.		

### 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 1.65 per cent. 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.

### **Drought Relief Assistance Scheme**

As part of the Drought Assistance and Reform Package, the Drought Relief Assistance Scheme provides freight subsidies of up to 50 per cent and emergency water infrastructure rebates of up to 50 per cent to eligible applicants, up to a maximum of between \$20,000 and \$50,000 per property, per financial year. These concessions are only available to currently drought declared 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 will provide 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 manage drought conditions.

The concession is calculated on the basis of a commercial reference rate of 4.31 per cent per annum and an average concessional interest rate for new lending of 1.65 per cent per annum. The amount shown in the above table represents the fair value of the interest rate concessions pertaining to loans in the financial year shown. This concession is new in 2021–22.

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

As part of the Drought Assistance and Reform Package, the Drought Ready and Recovery Finance Loan Scheme will provide 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 producers' property. The concession is calculated on the basis of a commercial reference rate of 4.31 per cent per annum and an average concessional interest rate for new lending of 1.65 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. This concession is new in 2021–22.

### **Drought Preparedness Grant Scheme**

As part of the Drought Assistance and Reform Package, the Drought Preparedness Grants Scheme will provide 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 producers' property. This concession is new in 2021–22.

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

As part of the Drought Assistance and Reform Package, the Emergency Drought Assistance Loan Scheme will provide 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 4.31 per cent per annum on the basis 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. This concession is new in 2021–22.

### **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.

### **Farm Management Grants Program**

As part of the Drought Assistance and Reform Package, the Farm Management Grants Program will provide 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. The Queensland Government has allocated \$1 million, which is anticipated to be matched by the Australian Government. This concession is new in 2021–22.

### **Business Counselling**

Free and confidential small and rural business financial counselling is provided to assist business owners who are experiencing or at risk of financial hardship due to the impacts of COVID-19 on their business. The support assists clients to better understand their financial position, access financial assistance, identify long-term recovery options, implement plans and access broader professional advice and support. The service is run through the Rural Financial Counselling Services in Queensland. On average, a benefit of approximately \$950 is received in financial counselling services per client. This service is available until 30 June 2021 and the program will be finalised in 2021–22.

### **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 shortage demands 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. Phase one focused on the Wide Bay and Darling Downs and it was extended statewide in December 2020.

### **COVID-19 Jobs Support Loan Scheme**

COVID-19 Jobs Support Loans were administered by QRIDA and provided 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 per cent of an eligible entity's annual wage expense, to a maximum of \$250,000. A fixed interest rate of 2.5 per cent per annum applies to loans except for the first year when the loan is repayment free and no interest is charged. The next 2 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 of the financial years. The value of the concession is the difference between the fair value at the market rate and the nominal value at the concessional rate. This measure ceased in 2020–21.

**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. This measure ceased in 2020–21.

**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 were subject to closure or highly impacted by the COVID-19 pandemic shutdown restrictions, to adapt and sustain their operations and build resilience. The average value of the concession was \$1,350. This measure ceased in 2020–21.

**Table A.2.2 Department of Communities, Housing and Digital Economy**

Concession	2020–21	2021–22
	Est. Act. \$ million	Estimate \$ million
Government managed housing rental rebate	460.0	461.9
National Rental Affordability Scheme	28.3	26.6
Home Assist Secure	22.5	22.9
Queensland Performing Arts Trust - Arts Concessional Entry Fees <sup>1</sup>	1.5	3.0
Queensland Museum - Arts Concessional Entry Fee <sup>2</sup>	1.4	1.7
Arts Queensland - Discount on Property Lease Rentals <sup>3</sup>	0.8	0.9
Rental Bond Loans	0.6	0.7
Queensland Art Gallery - Arts Concessional Entry Fees <sup>4</sup>	0.4	0.5
Queensland Performing Arts Trust - Venue Hire Rebates <sup>1</sup>	0.3	0.4
Arts Queensland - Venue Hire Rebates	0.3	0.3
State Library of Queensland - Venue Hire Rebates	0.3	0.3
COVID-19 Relief - Arts Queensland - Property Lease Rental Relief <sup>5</sup>	0.4	..
COVID-19 Relief - Queensland Museum - Additional Concessions <sup>5</sup>	0.3	..
COVID-19 Relief - Queensland Performing Arts Trust - Additional Concessions <sup>5</sup>	0.2	..
Non-Government Managed Housing <sup>6</sup>	..	..
<b>Total</b>	<b>517.3</b>	<b>519.2</b>

Notes:

1. Variance between 2020–21 Estimated Actual and 2021–22 Estimate is primarily due to reopening of venues and increased patronage.
2. Variance between 2020–21 Estimated Actual and 2021–22 Estimate is due to higher visitation being expected due to reopening of venues and increased patronage.
3. Variance between 2020–21 Estimated Actual and 2021–22 Estimate is primarily due to reopening of venues and increased leasing space following revitalisation works.
4. Variance between 2020–21 Estimated Actual and 2021–22 Estimate is due to Concessional entry fees which varies depending on the number and nature of ticketed exhibitions in the year.
5. This item is part of the government response to COVID-19.
6. 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 54,300 households. The estimated average yearly subsidy per household for 2021–22 is \$8,504.

### **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 quantified. In 2021–22, the government has allocated \$26.6 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 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 receive 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 2021–22, it is estimated that over 40,000 households will be assisted.

### **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.

### **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 in Toowoomba, Workshops Rail Museum in Ipswich and the Museum of Tropical Queensland in 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.

### **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 provided as negotiated at the time of entering the lease and dependent on the individual arts or cultural organisation and its funding.

### **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:

1. Bond Loans: equivalent to a maximum amount of 4 weeks rent
2. 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, 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 2021–22, \$27 million in bond loans and bond loan plus may be advanced to an estimated 25,000 clients.

### **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.

### **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.

### **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 (formerly the Judith Wright Centre of Contemporary Arts) and Bulmba-ja arts centre (formerly the Cairns Centre of Contemporary Arts).

### **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 – Arts Queensland – Property Lease Rental Relief**

Property lease rental relief is provided to arts and cultural organisations in response to impacts of COVID-19. This concession has now ceased for 2021–22.

### **COVID-19 Relief – Queensland Museum – Additional Concessions**

Due to COVID-19 and in accordance with Queensland Government policy, rental relief was provided to arts tenants. This concession has now ceased for 2021–22.

### **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 varied depending on the number and size of events. This concession has now ceased for 2021–22.

### **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, 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 per cent and 30 per cent 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 in the cost of their accommodation.

**Table A.2.3 Department of Education**

<b>Concession</b>	<b>2020–21 Est. Act. \$ million</b>	<b>2021–22 Estimate \$ million</b>
Textbook and Resource Allowance <sup>1</sup>	67.7	71.0
School Transport Assistance for Students with Disability <sup>2</sup>	43.9	45.7
Living Away from Home Allowance Scheme	8.1	8.1
Tuition Fee Exemptions/Waivers - Dependants of International Students <sup>3</sup>	7.3	7.4
Non-State Schools Transport Assistance Scheme <sup>4</sup>	6.2	6.3
Dalby State High School - Bunya Campus Residential Facility	2.6	2.6
Western Cape Student Residential College, Weipa	1.3	1.3
Spinifex State College - Mount Isa Student Residential Facility	1.2	1.2
Distance Education - Information and Communication Technology Subsidy Scheme	1.1	1.1
Distance Education - Non-Government Student Fee Subsidy	0.7	0.7
Plant Registration - Amusement Devices <sup>5</sup>	0.1	..
<b>Total</b>	<b>140.2</b>	<b>145.4</b>
Notes:		
1. The increase between 2020–21 Estimated Actual and 2021–22 Estimate is due to enrolment growth and CPI indexation.		
2. The increase between 2020–21 Estimated Actual and 2021–22 Estimate is due to anticipated increases in the number of students assisted.		
3. The increase between 2020–21 Estimated Actual and 2021–22 Estimate is due to CPI indexation.		
4. The increase between 2020–21 Estimated Actual and 2021–22 Estimate is due to CPI indexation.		
5. This item is part of the Queensland Government 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 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 2021, 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').

### **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 2021 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 the 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.

### **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 \$8,315 for the 2021–22 financial year.

### **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 the annual Queensland Catholic Education Commission set weekly threshold amount. In 2021, the weekly threshold is \$40 per family, or \$30 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 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.

### **Western Cape Student Residential College, Weipa**

The Western Cape College - 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.

### **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**

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 \$1,560 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 and 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 was available to owners of amusement devices who paid registration fees for the 2020 year. The refund was 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 was dependent on the class of amusement device, however fees range from \$185.30 to \$396.50. This concession ceased during 2020–21.

**Table A.2.4 Department of Employment, Small Business and Training**

<b>Concession</b>	<b>2020–21 Est. Act. \$ million</b>	<b>2021–22 Estimate \$ million</b>
Vocational Education and Training (VET) - Certificate 3 Guarantee Tuition Fee Subsidy <sup>1</sup>	241.7	240.5
User Choice - Apprentice and Trainee Training Subsidy <sup>1</sup>	202.0	207.0
VET - Higher Level Skills Tuition Fee Subsidy	75.0	75.0
Travel and Accommodation Subsidy	2.3	3.0
<b>Total</b>	<b>521.0</b>	<b>525.5</b>
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
- a return economy air ticket to the location of the registered training organisation if necessary
- cost of ferry travel 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 Department of Energy and Public Works**

<b>Concession</b>	<b>2020–21 Est. Act. \$ million</b>	<b>2021–22 Estimate \$ million</b>
Energy Queensland - Uniform Tariff Policy (Excluding Isolated Systems) <sup>1</sup>	388.0	452.0
Energy Queensland - Uniform Tariff Policy for Isolated Systems <sup>2</sup>	66.0	50.5
Extending Existing Drought Relief Arrangements - Electricity Charge Scheme <sup>3</sup>	15.0	15.0
Electricity Tariff Adjustment Scheme <sup>4</sup>	..	9.1
Non-residential Buildings - Subsidised Rents <sup>5</sup>	5.7	6.1
Origin Energy - Uniform Tariff Policy	3.0	3.0
Affordable Energy Plan - Energy Savers Program <sup>6</sup>	2.6	1.9
Commercial Rent Relief <sup>7</sup>	0.9	..
Daintree Area Scheme <sup>8</sup>	0.2	..
<b>Total</b>	<b>481.4</b>	<b>537.6</b>

Notes:

1. The non-isolated CSO will increase as a result of decisions made by the Australian Energy Regulator on Energy Queensland Limited's regulated revenue allowance for Ergon Energy relative to Energex, and the Queensland Competition Authority's determination to lower retail electricity tariffs in regional Queensland for 2021–22.
2. The reduction is due to a reduction in the cost to serve isolated communities and is forecast to reduce in 2021–22. This may be offset by a reduction in retail revenue following the determination made by the Queensland Competition Authority to lower retail electricity tariffs in regional Queensland for 2021–22.
3. Expenditure is dependent on the extent of drought conditions, the number of registered eligible parties in drought declared areas and customers seeking a rebate for fixed charges of their electricity accounts.
4. This is a new initiative for 2021–22 targeted to regional businesses to provide eligible customers with individually tailored transitional rebates to help offset the phase-out of obsolete electricity tariffs.
5. The value of this concession excludes the amount provided under the COVID-19 Commercial Rent Relief concession.
6. Estimates based on participant implementation rates reported by Queensland Rural and Industry Development Authority for month ending 30 April 2021 as program moves toward closure in 2021–22.
7. This item is part of the Queensland Government response to COVID-19.
8. This concession is not planned to continue in the 2021–22 financial year.

**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.

### **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.

### **Electricity Tariff Adjustment Scheme**

The Electricity Tariff Adjustment Scheme targets support to regional business electricity connections due to 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.

### **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.

### **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 a 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 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 New South Wales retail electricity tariffs for non-market customers.

### 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 an 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 for the audit. The free energy audits have identified up to \$3 million in annual energy saving opportunities for a range of farming businesses.

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

### Commercial Rent Relief

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

### Daintree Area Scheme

In response to the pandemic, the COVID-19 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 this scheme include \$200 for households and \$500 for small businesses and non-profit organisations.

**Table A.2.6 Department of Environment and Science**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Queensland Parks and Wildlife Service - Tour Fee and Access Permits	1.6	2.0
COVID-19 Relief - Queensland Parks and Wildlife Service - National Park and State Forest Rent Relief <sup>1</sup>	0.6	..
COVID-19 Relief - Queensland Parks and Wildlife Service - Fee Relief to Commercial Tour Operators <sup>1</sup>	1.4	..
COVID-19 Relief - Queensland Parks and Wildlife Service - Waiver of Commercial Whale Watching Operator Fees <sup>1</sup>	0.1	..
<b>Total</b>	<b>3.7</b>	<b>2.0</b>
Notes:		
1. This item is part of the Queensland Government response to COVID-19.		

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

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 state forest camping areas for educational purposes and children under 5 years of age.

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

The Queensland Government supported Queensland's economic recovery from COVID-19 by providing rent relief to commercial tenant holding leases in national parks and state forests to December 2020.

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

The Queensland Government assisted Queensland tourism through waiving of daily activity and passenger fees for commercial tour operators operating in protected areas and state forests to March 2021.

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

The Queensland Government supported tourism operators impacted by COVID-19 through waiving of annual Commercial Whale Watching Fees for the 2020 season.

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

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Public Trustee of Queensland - Concessions	39.5	41.7
Court Services - Civil Court <sup>1</sup>	34.3	29.8
Queensland Civil and Administrative Tribunal	22.7	26.6
Blue Card - Volunteer Applicants	9.1	9.4
Body Corporate and Community Management - Dispute Resolution	2.6	2.6
Liquor Gaming and Fair Trading - Rural Hotel Concessions	0.4	0.4
Registry of Births, Deaths and Marriages - Fee Waivers	0.1	0.1
Liquor Gaming and Fair Trading - License Fees <sup>2</sup>	21.3	..
Liquor Gaming and Fair Trading - Rent Relief Scheme <sup>2</sup>	0.3	..
Court Services - Rent Relief Scheme <sup>2</sup>	0.1	..
<b>Total</b>	<b>130.4</b>	<b>110.6</b>
Notes:		
1. The ongoing impacts of COVID-19 have resulted in increased expenses coupled with a decline in court fee revenue which is impacting the Estimated Actual for 2020–21. It is anticipated that this revenue will normalise in 2021–22, thereby reducing the overall estimated concession for 2021–22.		
2. This item is part of the Queensland Government 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.

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.

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.

### 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 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.

The ongoing impacts of COVID-19 have resulted in increased expenses coupled with a decline in court fee revenue which is impacting the Estimated Actual for 2020–21. It is anticipated that this revenue will normalise in 2021–22, reducing the overall estimated concession for 2021–22.

### **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 relation to 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 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. Since the inception of the blue card system in 2001, the 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.

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

### **Liquor Gaming and Fair Trading – 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 and ceases thereafter.

### **Liquor Gaming and Fair Trading – Rent Relief Scheme**

Rental relief was provided and represents revenue foregone. The rent relief measure ceased on 30 September 2020.

**Court Services – Rent Relief Scheme**

Rent relief was provided and represents revenue foregone. The rent relief measure ceased on 31 December 2020.

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

<b>Concession</b>	<b>2020–21 Est. Act. \$ million</b>	<b>2021–22 Estimate \$ million</b>
Sunwater Rural Irrigation Water Price Subsidy	12.5	26.0
Cloncurry Pipeline Water Supply Subsidy	6.2	6.3
Seqwater Bulk Water Rural Irrigation Water Price Subsidy	2.2	2.8
Extending Existing Drought Relief Arrangements - Water Licence Fee Waiver	1.4	1.5
<b>Total</b>	<b>22.3</b>	<b>36.6</b>

**Sunwater Rural Irrigation Water Price Subsidy**

As the owner of 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 and to ensure that increases in water prices paid by rural irrigation customers to recover costs are gradual.

For 3 years from 2021–22 Sunwater will also receive additional funding to implement a 15 per cent discount on Sunwater irrigation prices. This discount will increase to 50 per cent for horticulture irrigation, with the balance of the discount to be delivered through a 35 per cent rebate administered by Queensland Rural and Industry Development Authority (QRIDA).

**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 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.

**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 and to ensure that increases in water prices paid by rural irrigation customers to recover costs are gradual.

For 3 years from 2021–22 Seqwater will receive additional funding to implement a 15 per cent discount on Seqwater irrigation prices. This discount will increase to 50 per cent for horticulture irrigation, with the balance of the discount to be delivered through a 35 per cent rebate administered by QRIDA.

### Extending Existing Drought Relief Arrangements – Water Licence Fee Waiver

As part of the government's drought assistance package, fees associated with an annual water licence invoice and applications for stock or domestic water licences will be waived for 2021–22.

The waiver is available to producers who hold leases in drought-declared areas and to those who have an individually droughted property.

**Table A.2.9 Department of Resources**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Extending Existing Drought Relief Arrangements - Land Rental Rebates	2.1	3.2
Rent Relief Scheme - Land Rent Waivers <sup>1</sup>	32.2	..
Backing Explorers (Resources Sector) Waiver <sup>1</sup>	9.8	..
Tourism Leases, Licences and Permits <sup>1</sup>	2.7	..
<b>Total</b>	<b>46.8</b>	<b>3.2</b>
Notes:		
1. This item is part of the Queensland Government response to COVID-19.		

### Extending Existing Drought Relief Arrangements – Land Rental Rebates

As part of the government's drought assistance package, Category 11 Grazing and Primary Production landholders under the *Land Act 1994* are eligible for a rent 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.

#### 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 was applied to *Land Act 1994* lessees, licensees or permit to occupy holders who conducted 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.

#### 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 6-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 6-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, were waived during the period 1 April 2020 to 31 March 2021.

### Tourism Leases, Licences and Permits

Certain *Land Act 1994* 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 until 21 March 2021. This will result in further foregone revenue of \$2.7 million, which will arise from the further rent waiver until 31 March 2021 for operating tourism leases, licences and permits in rental category 13.1.

**Table A.2.10 Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Electricity Rebate Scheme <sup>1</sup>	210.2	228.5
Electricity Asset Ownership Dividend	106.9	100.0
Pensioner Rate Subsidy Scheme	56.3	57.4
South East Queensland Pensioner Water Subsidy Scheme	19.3	19.7
Home Energy Emergency Assistance Scheme	10.0	10.0
Reticulated Natural Gas Rebate Scheme	2.6	2.6
Electricity Life Support Concession Scheme <sup>1</sup>	2.3	2.5
Medical Cooling and Heating Electricity Concession Scheme <sup>1</sup>	2.1	2.4
Electricity Rebate - COVID-19 - Residential Household Utility Assistance Package & Small / Medium business Power Bill Relief Package <sup>2</sup>	40.0	..
<b>Total</b>	<b>449.7</b>	<b>423.1</b>
Notes:		
1. Electricity price rebates are adjusted annually according to the Queensland Competition Authority's (QCA) price determination for general household electricity tariff (Tariff 11). For 2021–22, the QCA determined Tariff 11 will decrease by 7.3 per cent. However, the Queensland Government has determined existing rebate values will not be decreased and will continue to apply in 2021–22.		
2. This item is part of the Queensland Government 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, Commonwealth Health Care Card and asylum seekers or a Department of Veterans' Affairs Gold Card (who receive a War Widow/er Pension or special rate Totally or Permanently Incapacitated Pension).

### Electricity Asset Ownership Dividend

The Electricity Asset Ownership Dividend is providing Queensland households with a \$50 electricity rebate in 2021–22. This will be the fifth dividend since 2017–18 and will be credited on residential customers' bills.

### **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.

### **Reticulated Natural Gas Rebate Scheme**

The Reticulated Natural Gas Rebate Scheme provides a rebate of up to approximately \$76 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 have dependence on air conditioning to regulate body temperature.

### **Electricity Rebate – COVID-19 - Residential Household Utility Assistance Package & Small / Medium Business Power Bill Relief Package**

Electricity rebates provided as a COVID-19 response initiative during the pandemic have included a \$200 rebate for Residential Household Relief and a \$500 rebate for small to medium enterprises. Funding in 2020–21 of \$40M has been provided to continue payments for late applicants to the scheme.

**Table A.2.11 Department of State Development, Infrastructure, Local Government and Planning**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
COVID-19 Rent Relief (Economic Development Queensland) <sup>1</sup>	3.7	0.1
<b>Total</b>	<b>3.7</b>	<b>0.1</b>
Notes:		
1. This item is part of the Queensland Government response to COVID-19.		

**COVID-19 Rent Relief (Economic Development Queensland)**

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

**Table A.2.12 Department of Tourism, Innovation and Sport**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Queensland Recreation Centres - Concessional Usage Rates	0.3	0.4
COVID-19 Advance Queensland Valley Precinct Rent Relief <sup>1</sup>	1.1	..
<b>Total</b>	<b>1.4</b>	<b>0.4</b>
Notes:		
1. This item is part of the Queensland Government response to COVID-19.		

**Queensland Recreation Centres – Concessional Usage Rates**

Concessional usage rates are offered to clients who meet the strategic objectives of Activate! Queensland, 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 6.2 per cent to 18.1 per cent of the full charge to approximately 40,000 recipients.

**COVID-19 Advance Queensland Valley Precinct Rent Relief**

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

**Table A.2.13 Department of Transport and Main Roads**

<b>Concession</b>	<b>2020–21 Est. Act. \$ million</b>	<b>2021–22 Estimate \$ million</b>
General Public Transport Concessions (South East Queensland) <sup>1</sup>	1,739.2	1,701.7
Rail Network and Infrastructure Funding <sup>2</sup>	728.4	807.0
General Public Transport Concessions (Regional Queensland) <sup>3</sup>	306.0	264.6
Vehicle and Boat Registration Concessions	188.0	194.3
School Transport Assistance Scheme <sup>4</sup>	151.0	147.0
TransLink Transport Concessions (South East Queensland) <sup>5</sup>	49.5	69.3
Rail Concession Scheme	39.4	40.4
Livestock and Regional Freight Contracts	40.3	38.0
Other Transport Concessions (Regional Queensland) and Taxi Subsidies	24.7	27.1
Mount Isa Line Incentive Scheme	20.0	20.0
COVID-19 Relief Measures - Transport Services <sup>6</sup>	42.9	12.9
Practical Driving Test	4.0	4.1
Designated Public Transport Concessions for Seniors Card Holders	4.0	4.1
COVID-19 Relief Measures - Rent Relief <sup>6</sup>	8.5	..
<b>Total</b>	<b>3,345.9</b>	<b>3,330.5</b>
Notes:		
1. The decrease is due to an increase in fare revenue from patronage increases expected as part of recovery from COVID-19 in 2021–22 offset by increased rail costs for driver training and Cross River Rail readiness.		
2. The increase is due to additional costs for delivery and operational readiness for Cross River Rail.		
3. The decrease is due to an expected increase in fare revenue from increased patronage on TravelTrain, heritage rail services and Kuranda Scenic Railway.		
4. The decrease is due to an expected reduction in cleaning costs in 2021–22 associated with COVID-19.		
5. The increase is reflective of an expected increase in patronage for concession eligible passengers as part of recovery from COVID-19.		
6. This item is part of the Queensland 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 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 the 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**

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 fee for a 6-cylinder SIV concession reduces from \$538.65 to \$95.85. 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 per cent. For example, a primary producer's 12-month registration fee for a two-axle truck with a Gross Vehicle Mass over 12 tonne reduces from \$993.00 to \$496.50. 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.

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.

These concessions are 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 4-cylinder vehicle would reduce the 12-month registration fee from \$340.20 to \$170.10. For a recreational boat up to and including 4.5 metres in length, the concession reduces the registration charge from \$91.85 to \$45.90.

### **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 current fare arrangements, approved concession groups receive at least a 50 per cent discount when compared to the same applicable adult fare.

### **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).

### **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.

### **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 per cent 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 4-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 – Transport Services**

Transport services COVID-19 relief measures 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 vehicle registration cancellation fees, number plate fees and, in most cases, the costs associated with vehicle inspections on re-registration.

### **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 (\$61.45 (inc. GST) as at 1 July 2021), 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.

### **COVID-19 Relief Measures – Rent Relief**

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

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

<b>Concession</b>	<b>2020–21 Est. Act. \$ million</b>	<b>2021–22 Estimate \$ million</b>
Emergency Management Levy Concession	10.5	11.0
COVID-19 Advertising Rental Abatement <sup>1</sup>	0.4	..
<b>Total</b>	<b>10.9</b>	<b>11.0</b>
Notes:		
1. This item is part of the Queensland Government response to COVID-19.		

### 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).

### 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.2.15 Queensland Health**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Oral Health Scheme	175.7	175.7
Patient Travel Subsidy Scheme <sup>1</sup>	84.0	94.8
Medical Aids Subsidy Scheme <sup>2</sup>	28.7	28.7
Spectacle Supply Scheme	9.9	10.0
Hospital Car Parking Concession Scheme <sup>3</sup>	1.6	1.8
<b>Total</b>	<b>299.9</b>	<b>311.0</b>
Notes:		
<ol style="list-style-type: none"> <li>1. The Queensland Government allocated \$94.8 million to support Queenslanders to travel to their appointments in 2020–21. Due to the increased utilisation of telehealth options, there has been no increase in the budget in 2021–22. The impacts of COVID-19 on the health service, together with travel restrictions and an increase in telehealth services, have reduced the need for patients to travel for appointments.</li> <li>2. 2021–22 should see a return to normal operation and statistics reflective of the true demand that exists for MASS services pending the COVID-19 vaccine rollout.</li> <li>3. 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.</li> </ol>		

### 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 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). A mileage 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 36,000 clients during 2019–20.

COVID-19 continues to affect 2020–21 however, as the year progresses, there is a gradual return to normal operations. Client numbers are expected to increase to 38,000 with approximately 57,000 occasions of service.

### **Spectacle Supply Scheme**

The Spectacle Supply Scheme (SSS) provides eligible Queensland residents with free access to a comprehensive range of basic spectacles every 2 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 \$122 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 (HHSs) to provide affordable car parking for eligible patients and their carers at 14 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 per cent of the commercial cost of parking. In 2020–21, approximately 335,000 patients and carers will benefit from the scheme receiving access to 482,000 concessions.

## A.3 Concessions by Government-owned corporation

Table A.3.1 Energy Queensland

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Regulated Service Charges - Ergon Energy	16.8	22.5
Regulated Service Charges - Energex	14.1	16.4
<b>Total</b>	<b>30.9</b>	<b>38.9</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 Gladstone Ports Corporation Limited

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Concessional Port Charges	39.3	36.6
<b>Total</b>	<b>39.3</b>	<b>36.6</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.3.3 Sunwater Limited**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Water Supply Contracts	49.8	50.4
<b>Total</b>	<b>49.8</b>	<b>50.4</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.3.4 Concessional Leases (Industry, Commercial and Community) By Entity**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Port of Townsville Limited	6.1	6.3
Gladstone Ports Corporation Limited	2.9	3.0
Queensland Rail Limited	2.1	2.1
Far North Queensland Ports Corporation Limited	1.6	1.6
North Queensland Bulk Ports Corporation Limited	1.6	1.6
<b>Total</b>	<b>14.3</b>	<b>14.6</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.

**Table A.3.5 COVID-19-Related Measures by Entity**

Concession	2020–21 Est. Act. \$ million	2021–22 Estimate \$ million
Far North Queensland Ports Corporation Limited	7.0	2.1
Queensland Rail Limited	6.0	..
Port of Townsville Limited	0.9	..
Gladstone Ports Corporation Limited	0.4	..
Seqwater	0.4	..
North Queensland Bulk Ports Corporation Limited	0.1	..
Energy Queensland	0.1	..
<b>Total</b>	<b>14.9</b>	<b>2.1</b>

**COVID-19-Related Measures (Industry, Commercial and Community)**

As part of the Queensland Government’s COVID-19 response, the above government-owned businesses provided 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 provided COVID-19 relief measures below this threshold including Sunwater, CS Energy, Stanwell and CleanCo.