

## 4 Revenue Measures

### Introduction

The following tables present the relevant portfolio revenue measures relating to decisions taken since the 2017-18 Budget. For further explanation, refer to Explanation of Scope and Terms in Chapter 1.

## Department of Agriculture and Fisheries

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Veterinary Surgeons Regulation 2016	..	201	208	215	223

The Government is increasing fees under the *Veterinary Surgeons Regulation 2016* for specialist veterinarians, retired veterinarians and new graduates to achieve both full cost recovery and better service delivery by the Veterinary Surgeons Board of Queensland.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Queensland Racing Integrity Commission (QRIC) - Reducing Red Tape through a New Licence Model	..	(125)	(125)	(125)	(122)

The Government is moving from an annual to a three year licensing model for trainers across the three codes of racing (greyhounds, thoroughbreds and harness).

The new licensing model will provide greater standardisation, more convenience for participants and allow for improved integrity standards.

## Department of Education

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Implementation of the <i>Labour Hire Licensing Act 2017</i>	3,071	3,071	3,071	3,071	3,071

The Government has introduced a new, tier-dependent fee of \$1,000, \$3,000 or \$5,000 for labour hire providers operating in Queensland when they apply, renew or restore a licence under the Labour Hire Licensing Act. The expense component of this measure can be found in Chapter 2 Expense Measures. The capital component of this measure can be found in Chapter 3 Capital Measures.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Homestay Regional Fees for International Students Program and Study Tours	..	311	328	349	370

The Government is aligning the weekly fee for homestay accommodation provided to international students studying in regional Queensland from \$241 in 2018 to \$302 in 2019 to match the metropolitan homestay fee. Based on forecasted 2019 enrolments for both the International Students Programs and Study tours, it is estimated that the increase in homestay fees will deliver an approximate additional \$311,000 revenue in 2018-19. The increase in the homestay fee will be fully passed on to regional Queensland families.

## Department of Environment and Science

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Waste Disposal Levy	..	100,724	405,657	408,004	407,831

The Government is introducing a Waste Disposal Levy of \$70 per tonne (higher for regulated waste) increasing \$5 per annum, commencing in the first quarter of 2019. Introducing a waste levy was a key recommendation of the recent investigation into the transport of waste into Queensland.

Proceeds from the waste levy will be used for waste programs, environmental priorities and community purposes. In particular, \$100 million will be allocated over three years to support Queensland's resource recovery and recycling industry through the Resource Recovery Industry Development Program. The program will facilitate private sector and local government projects delivering innovative solutions to the problem of waste going to landfill and create jobs in emerging industries.

The Government will provide an annual advance on levy charges to those local governments that dispose of municipal waste in the levy zone. In 2018-19, \$32 million has been provided for this purpose. This will avoid direct costs to households from introduction of the waste levy.

The revenue figures shown above represent gross revenue. The spending associated with the Resource Recovery Industry Development Program and Advance Payments to Councils has not been factored into the figures shown for this measure.

Between 2018-19 and 2021-22 it is expected that over 70% of revenue generated through the waste levy will be allocated to Advance payments to councils, scheme start up and operational costs, industry programs and other environmental priorities. Surplus revenue from the levy will benefit the entire Queensland community by providing funding for schools, hospitals, transport infrastructure and frontline services.

Further details can be found in the Department of Environment and Science, Department of Local Government, Racing and Multicultural Affairs and Department of State Development, Infrastructure and Planning sections of Chapter 2 Expense Measures.

## Department of Natural Resources, Mines and Energy

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Extending existing drought relief arrangements	..	..	..	..	..

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The Government is providing fee and rental relief of up to \$4.2 million in 2018-19 as part of the extension of drought relief arrangements. This includes rebates for land rental and the waiving of water licence fees for drought affected landholders and lessees. The estimate is dependent on drought declarations and the demand for drought assistance.

The Drought Assistance Package is a total of up to \$34.6 million in 2018-19 to support drought affected communities across the State. Funding can be found in the Department of Agriculture and Fisheries, and Department of Natural Resources, Mines and Energy sections of Chapter 2 Expense Measures.

## Department of Transport and Main Roads

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Hazard Perception Test Fee	..	..	1,330	1,369	1,408

The Government will introduce a one off charge of \$37.05 for entry into the hazard perception test (HPT) environment until the customer has successfully completed the test. This represents an increase for the motor vehicle HPT and a new charge for the introduction of HPT for motorcycles. A person will not be able to obtain a P1 licence and drive unsupervised until they have passed the HPT. This should improve road safety outcomes and the delivery of a nationally uniform test may have road safety benefits for a group of licensed riders that are over represented in the road toll.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Learner Licence Discount for Photo Identification Card (PIC) Holders	..	(26)	(66)	(141)	(149)

The Government is introducing a \$40 discount off the learner licence fee for any person who applies for a Queensland learner licence and already holds a Photo Identification Card (PIC). This means a person with a PIC would only be required to pay \$126.10 instead of \$166.10 for a three year learner licence.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Reduced Registration for Historic Motorcycles	..	(100)	(100)	(100)	(100)

The Government is reducing registration fees for vintage motorcycle owners by approximately 70%. The reduced registration fees are to be implemented for eligible motorcycles from 1 July 2018.

## Budget Measures 2018-19

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	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Heavy Vehicle Plate Fee	..	(147)	(152)	(157)	(162)

The Government is introducing a national heavy vehicle number plate that will enable the efficient movement of heavy vehicles across Australia and will require a consistent fee. It has been determined that from 1 July 2018, the national heavy vehicle plate fee will be \$25. Given the current plate fee in Queensland is \$29.20, the expected negative revenue impact of introducing a \$25 fee for the national heavy vehicle plate would be approximately \$618,000 over four years.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Transport Concessions for Veterans	(228)	(488)	(527)	(567)	(608)

Delivering on our election commitments, the Government has provided half-price public transport for veterans by expanding the current transport discount to the 19,000 Department of Veterans' Affairs (DVA) white card holders under 64 - those who have war or service related injuries or disease.

## Queensland Treasury

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Point of Consumption Betting Tax	..	70,950	96,323	98,501	101,184
Less: Non-discretionary allocation of proceeds <sup>1</sup>	..	..	..	..	..
Until allocation of proceeds	..	70,950	96,323	98,501	101,184

1. Some allocations are subject to commercial-in-confidence discussions/negotiation, including the quantum of the commitments to compensation payments to Racing Queensland for impacts from the implementation of the point of consumption betting tax.

The Government is introducing a point of consumption betting tax from 1 October 2018 (betting tax).

While this 2017-18 Mid-Year Fiscal and Economic Review (MYFER) measure applied to online wagering only, the betting tax will now apply to all betting operators licensed in Australia and will be imposed at a rate of 15% of net wagering revenue earned from bets placed by customers in Queensland. This primarily accounts for the changed forecast since the 2017-18 MYFER.

Smaller betting operators may not incur a betting tax liability as the rate of 15% applies to taxable wagering revenue exceeding an annual tax-free threshold amount of \$300,000. No tax will be paid on a betting operator's revenue up to and including \$300,000 in a financial year. Reconciliation against the threshold in the annual return, and refund provisions for any overpayment, will ensure this.

Government is consulting with the racing industry and other stakeholders in the lead up to the 1 October implementation regarding appropriate measures to be funded from the point of consumption betting tax revenues including support for the industry, delivery of initiatives to enhance responsible gambling and community programs.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Payroll Tax Apprentice and Trainee Rebate	..	(26,000)	..	..	..

The Government is extending until 30 June 2019 the 50% payroll tax rebate on the exempt wages of apprentices and trainees. This is part of Government commitments to address youth unemployment and building Queensland's skills base, particularly in regional Queensland.



## Budget Measures 2018-19

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	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Land Tax increase to rate on holdings above \$10 million by 0.5 percentage points	..	71,000	76,000	80,000	84,400

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The Government is increasing the rate of land tax by 0.5 percentage points for owners of land who have aggregated landholdings with a taxable value above \$10 million. From the 2018-19 financial year onwards, an increased rate of 2.25% for resident individuals and 2.5% for companies, trustees and absentees will apply to the portion of an owner's taxable landholdings that exceeds \$10 million.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Additional Foreign Acquirer Duty increase to 7%	..	33,000	33,000	33,000	33,000

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The Government is increasing the rate of Additional Foreign Acquirer Duty (AFAD) from 3% to 7%. AFAD is an additional amount of duty payable on relevant transactions that are liable for transfer duty, landholder duty or corporate trustee duty which involve a foreign person directly or indirectly acquiring certain Queensland residential land. The increased rate will apply to liabilities arising on or after 1 July 2018.

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Premium Motor Vehicle Duty	..	24,020	25,250	26,490	27,870

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The Government is increasing the amount of vehicle registration duty payable on vehicles valued above \$100,000 by \$2 per \$100 of dutiable value (excludes heavy vehicles). The premium motor vehicle duty will apply from 1 July 2018.