

Appendix A: Concessions Statement

Queensland Government's commitment to ongoing support for households, families and businesses by reducing costs of goods and services

The Queensland Government provides substantial concessions in the form of rebates, subsidies and discounts to improve access to, and the affordability of, a range of essential goods and services for Queenslanders.

Concessions assist households, businesses and industries across the state, providing support for essential services such as electricity, transport, health, housing, education and training services.

The 2025–26 Budget includes the following measures which will provide ongoing cost-of-living support:

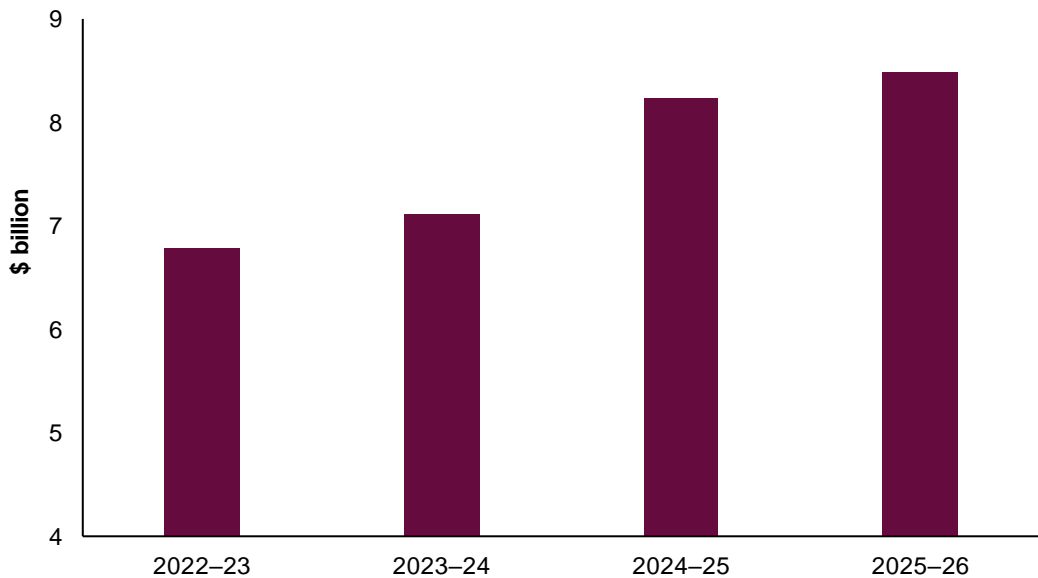
- permanent funding for 50 cent fares for all public transport across the TransLink network in Queensland
- \$100 Back to School Boost for primary school students (Prep to Year 6) across the state to support parents and families with the cost of school essentials
- \$200 Play On! vouchers for children aged between 5 to 17 to reduce the costs of participation in sport
- Electricity Rebate Scheme for vulnerable Queensland households, with the rebate increasing to \$386 in 2025–26
- Supercharged Solar for Renters program to provide rebates to eligible landlords for installing solar systems to help lower living costs for renters.

The total value of all concessions provided by the Queensland Government to Queenslanders is estimated to be \$8.493 billion in 2025–26.

This represents a substantial commitment to improve the accessibility and affordability of a range of goods and services on an ongoing basis by reducing the price paid by consumers.

The total estimated ongoing concessions in 2025–26 is 3.2 per cent higher than the 2024–25 estimated actual amount of \$8.229 billion.

Chart A.1 Total ongoing concessions value by year¹



Note:

1. This chart shows ongoing concessions only, with one-off concessions not included to avoid distortion and to focus on underlying ongoing benefits.

The government provides a variety of targeted concessions based on eligibility criteria relating to factors such as age, income and special needs or disadvantage.

Most Queenslanders benefit from at least one Queensland Government concession, while many Queensland households and families benefit from multiple concessions.

One of the most significant concessions provided by the government is the public transport fare reduction on all TransLink networks across the state.

A flat fare of 50 cents per trip has been locked in permanently to make public transport more affordable, thereby increasing patronage and reducing road congestion.

Households and businesses across the state also benefit from broader transport concessions. Rail Network and Infrastructure Funding ensures the state-supported rail network is safe, reliable and fit for purpose. The funding supports both freight and passenger service users.

Many Queenslanders benefit from the electricity rebate of up to \$386 per annum to assist with the cost of electricity supply to the homes of eligible card holders, including but not limited to seniors, pensioners and Commonwealth Health Care Card holders.

Another key concession that helps to alleviate the financial burden of energy costs for Queenslanders, particularly those in regional and rural areas, is the Uniform Tariff Policy which ensures that all Queensland non-market electricity customers pay a similar price for electricity, regardless of location.

Many card holders may also be eligible for free dental care under the Oral Health Scheme, which includes services such as general care, treatment involving dentures and emergency dental care.

The government provides substantial support for low-income families and individuals through the Public Housing Rental Subsidy.

This concession is designed to make housing more affordable for vulnerable Queenslanders, by bridging the gap between private market rents and the rent charged by government.

The government provides generous concessions for education and parenting. For instance, an allowance is available for parents/caregivers of secondary school-age students attending state and non-government schools, and children registered in home education of equivalent age, to help with the costs of textbooks and learning resources. Additionally, the government will provide schools with annual payments of \$100 for each student attending government and non-government primary schools for 4 school years from 2026 to support parents and families in meeting the cost of school essentials.

The government is continuing to fund 15 hours per week of free kindergarten for all 4-year-old Queensland children. In 2025–26, on average a family attending a sessional kindergarten that charges \$50 per day (15 hours per week) will save \$5,000 a year in fees.

For young Queenslanders, concessions such as the Career Start General Training Subsidy and the Career Start Apprentices and Trainee Training Subsidy, provide opportunities for professional growth by reducing financial barriers to education and training.

Common concessions for older Queenslanders include a 50 per cent concession on the registration fees for a 4-cylinder vehicle, a subsidy of up to \$200 per year for eligible pensioners to help lessen the impact of local government rates and charges, and a rebate of up to \$92 per annum to assist with the cost of reticulated natural gas.

Focus of Concessions Statement

The Concessions Statement highlights the cost and nature of concessions provided by the Queensland Government. It outlines the concessions that are direct budget outlays (e.g. fee subsidies) and concessions that result in foregone revenue through fees and charges being set at a lower rate than applies to the wider community and other businesses.

In the case of broader concessions, it also includes concessions related to the delivery of services to consumers at less than the full cost of service provision.

Section A.1 summarises the estimated total value of concessions provided by the Queensland Government, detailed by each agency and government-owned corporation (GOC).

Section A.2 outlines the previously announced temporary cost-of-living support measures.

Section A.3 sets out the specific concessions provided by the Queensland Government, detailed by agency. Section A.4 sets out the concessions provided by GOCs and is separated into concessions by GOC and concessional leases (industry, commercial and community) by GOC. Within each agency or GOC, concessions are listed in descending order of value.

Explanation of scope

For the purposes of this document, concessions include:

- discounts, rebates and subsidies provided by the government that improve access to, and affordability of, a range of goods or services for certain individuals, families or businesses based on eligibility criteria (e.g. relating to factors such as age, income, special needs, location or business characteristics)

- concessions where all consumers, including businesses, of a particular good or service pay a price that is below the full cost of service provision — that is, no eligibility criteria is applied.

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

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

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

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

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

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

A.1 Concessions summary

Table A.1.1 Concession by entity^{1,2}

Concession by entity	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Agency		
Department of Education	409.3	469.7
Department of Families, Seniors, Disability Services and Child Safety	348.3	363.4
Department of Housing and Public Works	938.2	886.5
Department of Justice	140.3	149.0
Department of Local Government, Water and Volunteers	29.2	33.3
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	31.9	42.0
Department of Primary Industries	6.8	4.7
Department of Sport, Racing and Olympic and Paralympic Games	3.6	66.2
Department of State Development, Infrastructure and Planning	0.8	1.5
Department of the Environment, Tourism, Science and Innovation	1.6	1.7
Department of Trade, Employment and Training	708.6	710.0
Department of Transport and Main Roads	4,469.5	4,638.6
Queensland Fire Department	11.7	12.3
Queensland Health	359.6	371.1
Queensland Treasury	656.0	618.1
Total Agency	8,115.4	8,368.1
Government-owned corporations		
Energy Queensland Limited	19.2	28.0
Far North Queensland Ports Corporation Limited	2.0	2.0
Gladstone Ports Corporation Limited	43.4	45.0
North Queensland Bulk Ports Corporation Limited	1.6	1.6
Port of Townsville Limited	6.8	6.9
Queensland Rail	2.7	2.8
Sunwater Limited	37.7	38.7
Total government-owned corporations	113.4	125.0
Total all entities	8,228.8	8,493.1
Notes:		
1. Numbers may not add due to rounding.		
2. For previously announced temporary cost-of-living support measures see Table A.2.1.		

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A.2 Previously announced temporary cost-of-living concessions

The 2024–25 Budget included measures which provided temporary elevated levels of assistance that were not ongoing.

Table A.2.1 Previously announced temporary cost-of-living concessions¹

Concession by name	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Name		
Cost of Living Electricity Rebate and National Energy Bill Relief ^{2,3}	963.7	353.0
Temporary Additional Vehicle Registration Concessions	399.0	36.0
Fairplay	42.0	..
Total	1,404.7	389.0
Notes:		
1. The table provides a summary of temporary cost-of-living support measures which did not have ongoing funding allocated.		
2. This includes funding for the 2023–24 and the 2024–25 Cost of Living Electricity Rebates, as well as funding from the Australian Government under the National Energy Bill Relief plan. Funding for the 2024–25 Cost of Living Electricity Rebate was applied to household bills in 2024–25 but appropriated in 2023–24, resulting in appropriation payments of \$2.003 billion in 2023–24.		
3. The table above represents funding in line with appropriation payments, consistent with the presentation of other concessions throughout this document.		

Cost of Living Rebate and National Energy Bill Relief

The 2024–25 Budget delivered temporary electricity bill support to households and small businesses.

As stated in the 2024–25 Budget, temporary assistance was not intended to be ongoing.

The Commonwealth is providing an Electricity Rebate to eligible account holders in 2025–26. Eligible Australian households and small businesses will receive up to \$150 in energy bill rebates.

Temporary Additional Vehicle Registration Concessions

In addition to the general vehicle and boat registration concessions, the Queensland Government temporarily reduced all light vehicle registration fees and some heavy vehicle registration fees by 20 per cent for a period of 12 months, starting from 16 September 2024.

This assistance was not ongoing, with the 2024–25 Queensland Budget assuming registration costs would return to normal levels plus indexation in 2025–26.

A.3 Concessions by agency

Table A.3.1 Department of Education¹

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Queensland Kindergarten Funding ²	215.1	223.6
Textbook and Resource Allowance ³	89.2	92.5
School Transport Assistance for Students with Disability	63.2	63.2
Back to School Boost ⁴	..	47.1
Living Away from Home Allowance Scheme ⁵	11.8	12.2
Tuition Fee Exemption/Waivers – Dependents of International Students ⁵	10.6	10.9
Non-State Schools Transport Assistance Scheme ⁶	9.0	9.5
Queensland Museum – Arts Concessional Entry Fees ⁷	2.6	2.9
Queensland Performing Arts Trust – Arts Concessional Entry Fees	2.4	2.5
Distance Education – Information and Communication Technology Subsidy Scheme	2.1	2.1
Distance Education – Non-Government Student Fee Subsidy	0.8	0.8
Queensland Performing Arts Trust – Venue Hire Rebates	0.6	0.6
Arts Queensland – Discount on Property Lease Rentals ⁸	0.7	0.5
Queensland Art Gallery – Arts Concessional Entry Fees	0.4	0.5
Arts Queensland – Venue Hire Rebates	0.4	0.4
State Library of Queensland – Venue Hire Rebates	0.4	0.4
Total	409.3	469.7
Notes:		
1. Across July to December 2024, a cumulative total of \$3.6 million in concessions were related to Dalby State High School, Spinifex State College and Western Cape College to operate residential facilities in Dalby, Mount Isa and Weipa respectively. However, following a change in approach in January 2025, funding under this program is now paid as appropriations to schools based on the number of enrolments, rather than as concessions. As such, no funding as concessions has been included above in 2024–25 to ensure consistency in reporting across years.		
2. Increase is due to indexation that will be applied to all kindergarten funding from 1 July 2025.		
3. Increase is due to enrolment growth and consumer price index (CPI) indexation.		
4. This is a new program starting in 2025–26.		
5. Increase is due to CPI indexation.		
6. Increase is due to CPI indexation and increased demand for assistance under the scheme.		
7. Increase is due to anticipated growth in ticketing revenue in relation to a longer run-time for ticketed commercial exhibitions at Queensland Museum Kurilpa, South Bank. Concessions are funded from State Government Grant Funding, i.e. at Toowoomba and Ipswich, or non-government self-funded revenue, i.e. Brisbane and Townsville.		
8. Reduced rent foregone is due to new lease offers to the tenant of the Judith Wright Centre following the Judith Wright Arts Centre Modernisation Project.		

Back to School Boost

The Back to School Boost concession provides annual payments of \$100 for each student attending government and non-government primary schools to support parents and families with the cost of school essentials.

Queensland Kindergarten Funding

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

From 1 January 2024, the Queensland Government has provided an affordability subsidy of 15 hours per week to make kindergarten free for all 4-year-olds for up to 40 weeks or 600 hours per year. In 2025–26, on average a family attending a sessional kindergarten that charges \$50 per day (15 hours per week) will save \$5,000 a year in fees.

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

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 2025, the rates per annum are \$160 for students in Years 7 to 10 and \$348 for students in Years 11 and 12.

School Transport Assistance for Students with Disability

The School Transport Assistance Program for Students with Disability assists eligible state school students whose disability impacts on their parents' or carers' ability to arrange their safe travel to and from school. This assistance includes coordinated service delivery in specially contracted taxis or minibuses, payment of fares on bus, ferry, tram and train, or an allowance for parents who make private travel arrangements for their children to school or a transport meeting point.

The benefit is generally a maximum of \$400 per week, per student, however in exceptional circumstances higher amounts may be approved. A separate scheme is in place for students with disability attending non-state schools (refer 'Non-State Schools Transport Assistance Scheme').

Living Away from Home Allowance Scheme

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

The benefits available for eligible students in 2025 are:

- Remote Area Tuition Allowance – assistance is available for primary students of up to \$8,644 per annum and secondary students of up to \$10,625 per annum for students who board at approved non-state schools

- Remote Area Travel Allowance – available where the distance from the family home to the boarding location is at least 50 kilometres (km). Benefit levels depend on the distance travelled and range from \$180 per annum to a maximum of \$2,211 per annum
- Remote Area Allowance – assistance of \$3,012 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 \$9,800 per student per annum.

Tuition Fee Exemptions/Waivers – Dependants of International Students

Adult 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 tuition fees for their dependent children. 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 \$13,491 in 2025–26.

Non-State Schools Transport Assistance Scheme

The Non-State Schools Transport Assistance Scheme directly assists families through the provision of funding towards the transport costs incurred for eligible students enrolled in non-state schools.

Under the Scheme, payments are made twice a year to the families of students enrolled in non-state schools located beyond the Brisbane City Council area where bus and ferry fare expenses are above the annual Queensland Catholic Education Commission set weekly threshold amount.

In Semester 1, 2025, the weekly threshold is \$35 per family, or \$25 for families with a current Health Care Card, Pensioner Concession Card or Veterans' Affairs Pensioner Concession Card. From Semester 2, 2025, the weekly threshold rates will be increased to \$40 per family, or \$30 for families with a current Health Care Card, Pensioner Concession Card or Veterans' Affairs Pensioner Concession 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.

Queensland Museum – Arts Concessional Entry Fees

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

Queensland Performing Arts Trust – Arts Concessional Entry Fees

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

Distance Education – Information and Communication Technology Subsidy Scheme

The Distance Education Information and Communication Technology Subsidy provides assistance to Queensland state school students enrolled in a School of Distance Education and who are geographically isolated or in eligible categories.

The scheme has 2 components:

- **Computer Hardware Subsidy:** An annual payment of \$472 to eligible students to assist with purchasing, replacing or upgrading computer hardware. Hardware subsidies are available to support students who are identified as belonging to geographically isolated or medical categories
- **Broadband Internet Subsidy:** An annual payment of \$517 to eligible students to assist with provision of broadband internet access. Internet subsidies are available to support students who are identified as belonging to the geographically isolated category.

Distance Education – Non-Government Student Fee Subsidy

The Distance Education Non-Government Student Fee Subsidy is available to students who are enrolled in non-government schools and 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 ensuring the widest possible subject choice for students, while recovering a proportion of the teaching and overhead costs.

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 – Discount on Property Lease Rentals

A discount on property lease rentals is provided to arts and cultural organisations compared with market rental rates at the Judith Wright Arts Centre, Festival House and Bulmba-ja Arts Centre.

Queensland Art Gallery – Arts Concessional Entry Fees

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

Arts Queensland – Venue Hire Rebates

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

State Library of Queensland – Venue Hire Rebates

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

Table A.3.2 Department of Families, Seniors, Disability Services and Child Safety

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Electricity Rebate Scheme ¹	248.5	261.9
Pensioner Rate Subsidy Scheme	59.7	62.7
South East Queensland Pensioner Water Subsidy Scheme	20.5	19.3
Home Energy Emergency Assistance Scheme	10.0	10.0
Medical Cooling and Heating Electricity Concession Scheme ¹	3.4	3.4
Reticulated Natural Gas Rebate Scheme	3.1	3.3
Electricity Life Support Concession Scheme ¹	3.1	2.8
Total	348.3	363.4
Notes:		
1. Adjusted annually according to the Queensland Competition Authority (QCA) price determination for Tariff 11. For 2025–26, the QCA determined Tariff 11 will increase by 3.8 per cent.		

Electricity Rebate Scheme

The Electricity Rebate Scheme provides a rebate of up to approximately \$386 per annum to assist with the cost of electricity supply to the homes of eligible holders of a Pensioner Concession Card, Queensland Seniors Card, Commonwealth Health Care Card, Department of Veterans' Affairs Gold Card (who receive a War Widow/er Pension or special rate Totally or Permanently Incapacitated Pension) and asylum seekers.

It is estimated that over 600,000 Queensland households will receive an electricity rebate in 2025–26.

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 Pensioner Water Subsidy Scheme provides a subsidy of up to \$120 per annum to eligible pensioner property owners in the South East Queensland Water Grid to lessen the impact of water prices.

This subsidy is in addition to the Pensioner Rate Subsidy Scheme.

Home Energy Emergency Assistance Scheme

The Home Energy Emergency Assistance Scheme provides emergency assistance of up to \$720 once in a 2-year period to assist low income households experiencing a short-term financial crisis and who are unable to pay their current electricity and/or reticulated natural gas account.

It is not a requirement for the claimant to hold a concession card.

Medical Cooling and Heating Electricity Concession Scheme

The Medical Cooling and Heating Electricity Concession Scheme provides a rebate of up to approximately \$522 per annum for eligible concession card holders with a medical condition who have dependence on air conditioning to regulate body temperature.

Reticulated Natural Gas Rebate Scheme

The Reticulated Natural Gas Rebate Scheme provides a rebate of up to approximately \$92 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 \$1,063 per annum for users of oxygen concentrators and a rebate of up to approximately \$712 per annum for users of kidney dialysis machines to meet their electricity costs.

The concession is subject to the patient being medically assessed in accordance with Queensland Health eligibility criteria.

Table A.3.3 Department of Housing and Public Works

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Public Housing Rental Subsidy ¹	849.1	844.9
Home Assist Secure ²	27.8	26.8
Non-residential Buildings – Subsidised Rents	8.7	9.0
Rental Bond Loans ²	2.6	3.0
Youth Subsidy – Community Housing ²	1.5	2.8
Helping Seniors Secure Their Homes ³	42.3	..
National Rental Affordability Scheme ⁴	6.2	..
Community Housing ⁵
Total	938.2	886.5
Notes:		
1. This program was previously known as the Government Managed Housing Rental Rebate.		
2. The variance is based on the anticipated year on year demand for services provided under this scheme.		
3. The variance is due to the end of the time-limited program in December 2024.		
4. The variance is primarily due to cessation of the scheme, being a decision of a former Australian Government.		
5. The value of this concession arrangement cannot be easily quantified.		

Public Housing Rental Subsidy

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

Assistance is provided to approximately 56,200 households. The estimated average yearly subsidy per household for 2025–26 is \$15,000.

Home Assist Secure

Home Assist Secure provides free safety-related information, referral and subsidised assistance for eligible clients unable to undertake or pay for critical maintenance services without assistance.

To be considered for subsidised assistance, people with disability or 60 years or over must hold a Pensioner Concession Card and be unable to complete the work themselves. In addition, they must be unable to access assistance from other services.

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

Home Assist Secure targets homeowners and those in rental housing who are 60 years of age or older or have disability, and who require assistance to remain living in their home. In 2025–26, it is estimated that up to 33,000 households will be assisted.

Non-residential Buildings – Subsidised Rents

Accommodation is provided to 34 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 24 properties comprising a total floor area of approximately 41,300 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 space.

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 3 products:

- Bond Loans: equivalent to a maximum amount of 4 weeks rent
- Bond Loan Plus: equivalent to a maximum amount of 6 weeks rent
- Bridging Bond Loans: equivalent to a maximum amount of 4 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 2025–26, approximately \$35.8 million in bond loans, bond loan plus and bridging bond loans may be advanced to an estimated 15,700 clients, averaging approximately \$2,300 support per client.

Youth Subsidy – Community Housing

Funding has been provided for Registered Community Housing Providers (RCHPs) to help house more young people through a Youth Subsidy. Young people can face additional barriers when it comes to finding safe and affordable housing, including lower incomes, often while balancing study and work commitments, completing training and establishing their careers.

The subsidy will assist young people to access community housing by making it financially possible for RCHPs to house more young people. The department will provide RCHPs with a weekly subsidy for each eligible household where a young person is the primary tenant. In 2025–26, the government has allocated \$2.8 million for purposes of housing an estimated 1,000 young people under this program, based on anticipated demand for services provided under the scheme.

Community Housing

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

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

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

in the cost of their accommodation. Assistance is expected to be provided to approximately 16,500 households to access community housing in 2025–26.

Table A.3.4 Department of Justice

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Public Trustee of Queensland – Concessions	43.4	44.9
Queensland Civil and Administrative Tribunal ¹	39.7	44.4
Court Services – Civil Court	39.2	40.4
Blue Card – Volunteer Applicants ²	10.8	12.1
Body Corporate and Community Management – Dispute Resolution	4.6	4.6
Disability Worker Screening – Volunteer Applicants	2.0	2.0
Liquor Gaming and Fair Trading – Rural Hotel Concessions	0.4	0.4
Registry of Births, Deaths and Marriages – Fee Waivers	0.2	0.2
Total	140.3	149.0
Notes:		
1. The variance reflects the anticipated increase in service demand in 2025–26		
2. The variance is due to indexation and an increase in forecast volume.		

Public Trustee of Queensland – Concessions

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

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

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 related to guardianship and administration of adults, children and young people and anti-discrimination.

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 2019* for proceedings commenced in civil matters and are set below full cost recovery to ensure that civil remedies are accessible to all Queenslanders.

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.

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

Body Corporate and Community Management – Dispute Resolution

The Office of the Commissioner for Body Corporate and Community Management provides a dispute resolution service to parties unable to resolve disputes themselves. The service consists of conciliation, with the aim of achieving a voluntary agreement, and adjudication, which results in a formal order.

The service is delivered below full cost recovery so as not to restrict access to justice due to affordability reasons. The commissioner has the discretion to waive application fees on the grounds of financial hardship.

Disability Worker Screening – Volunteer Applicants

Individuals providing disability support activities in regulated service environments are required to undergo a suitability assessment to work with people with a disability; and if approved, are issued with a National Disability Insurance Scheme (NDIS) Disability Worker Screening Clearance. A NDIS Worker Screening Clearance is valid for 5 years unless cancelled or suspended earlier.

The Queensland Government meets the cost of Disability Worker Screening assessment of volunteer applicants undertaken by the department.

The Queensland Government has committed to increasing volunteers within the disability sector to ensure that people with a disability can continue to receive services and participate in activities which are essential for their support and wellbeing.

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.

Registry of Births, Deaths and Marriages – Fee Waivers

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

The majority of concession waivers relate to the provision of birth certificates (\$54.40 per certificate in 2024–25), with approximately 3,000 individuals per annum receiving a benefit.

Table A.3.5 Department of Local Government, Water and Volunteers

Concession	2024–25	2025–26
	Est. Act. \$ million	Estimate \$ million
Rural Irrigation Water Price Discount	..	12.3
Sunwater Rural Irrigation Water Price Subsidy	18.9	10.7
Cloncurry Pipeline Water Supply Subsidy	7.0	7.2
Seqwater Rural Irrigation Water Price Subsidy	2.3	2.1
Disaster Relief Arrangements – Annual Water Licence Fee Waiver	1.0	1.0
Total	29.2	33.3

Rural Irrigation Water Price Discount

An additional 15 per cent discount provided as a rebate on irrigation water prices for eligible Sunwater and Seqwater customers, available to approved applicants for a 2-year period ending 2026–27.

Sunwater Rural Irrigation Water Price Subsidy

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

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

Cloncurry Pipeline Water Supply Subsidy

North West Queensland Water Pipeline Limited (NWQWP), a Sunwater Limited (Sunwater) subsidiary, owns and operates the Cloncurry Pipeline between the Ernest Henry Mine and Cloncurry. The pipeline guarantees Cloncurry Shire Council's water supply and supports industrial development in the region.

The government provides funding to NWQWP to ensure the pipeline remains commercially viable to operate while providing an affordable and safe water supply to Cloncurry.

Seqwater Rural Irrigation Water Price Subsidy

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

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

Disaster Relief Arrangements – Annual Water Licence Fee Waiver

Fees associated with annual water licences (\$95.13) will be waived for 2025–26 for disaster declared areas.

The waiver is available to landholders in Local Government Areas where Category B of the Disaster Recovery Funding Arrangements for Disaster Assistance (Primary Producer) Loans or Disaster Assistance (Essential Working Capital) Loans Scheme for Small Business is activated.

In 2025–26, it is estimated 10,000 waivers will be issued to landholders.

Table A.3.6 Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Primary Industry Productivity Enhancement Scheme (PIPES) ¹	21.7	30.7
Zero Rent for Exploration Permits for Minerals	10.2	11.3
Total	31.9	42.0
Notes:		
1. The increase is mainly due to the anticipated increase in loan advances.		

Primary Industry Productivity Enhancement Scheme

Primary Industry Productivity Enhancement Scheme (PIPES) is administered by the Queensland Rural and Industry Development Authority and provides concessional rates of interest on loans to eligible primary producers in need of financial assistance.

First Start Loans and Sustainability Loans of up to \$2 million and \$1.3 million, respectively, support applicants to enter primary production and to improve productivity and sustainability. The 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 years shown.

Zero Rent for Exploration Permits for Minerals

The *Queensland Critical Minerals Strategy* reduced rent to \$0 for 5 years from 1 September 2023 for new and existing exploration permits for minerals other than coal.

Table A.3.7 Department of Primary Industries

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Drought Preparedness Grant Scheme ¹	6.2	4.6
Stocked Impoundment Permit	0.1	0.1
Drought Ready and Recovery Finance Loan Scheme ²	0.2	..
Sheep and Goat Electronic Identification (eID) Rebate Scheme ³	0.3	..
Total	6.8	4.7
Notes:		
1. The reduction is mainly due to the anticipated reduced demand for this scheme.		
2. No funding for this scheme has been allocated for 2025–26 given Queensland is not currently drought-declared.		
3. The scheme ceases on 30 June 2025.		

Drought Preparedness Grant Scheme

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

Stocked Impoundment Permit Scheme

The Stocked Impoundment Permit Scheme provides world class, sustainable fishing options in freshwater environments. It helps manage pressure on wild fish stocks through a requirement to hold a permit to fish in one of the state's 63 impoundments.

The scheme provides concessions if you have a Queensland Seniors Card, Pensioner Concession Card, Health Care Card or a Repatriation Health Card (Gold Card) and aims to facilitate participation in recreational fishing for seniors and concession card holders. The concession provides a discount of \$16.96 on the cost of an annual permit.

Table A.3.8 Department of Sport, Racing and Olympic and Paralympic Games

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Play On! voucher program	..	62.5
Sport and Recreation venues – Concessional Usage Rates & Gym Fees	2.8	2.9
SwimStart	0.8	0.8
Total	3.6	66.2

Play On! Voucher Program

The government has established a new sport voucher program. The Play On! vouchers are valued up to \$200 each, with every Queensland child aged between 5 and 17 eligible to apply for one each year, with 2 rounds annually to line up with winter and summer sports sign-on seasons. Play On! is particularly targeting kids in regional and remote communities across the state. The program is set to open on 4 August 2025.

Sport and Recreation venues – Concessional Usage Rates & Gym Fees

Concessional usage rates are offered to clients who meet the strategic objectives of the Department, including gym members eligible for concessional rates, not-for-profit sport and recreation organisations, Queensland schools and Queensland state sporting organisations, for the use of Sport and Recreation owned and operated venues, including Queensland Recreation Precincts at Currumbundi and Tallebudgera and the Gold Coast Performance Centre at Runaway Bay.

Table A.3.9 Department of State Development, Infrastructure and Planning

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
South Bank Corporation – Concessional event hire	0.8	0.8
Growth Acceleration Fund – Concessional Loan Scheme	..	0.7
Total	0.8	1.5

South Bank Corporation – Concessional event hire

Concessional event hire is offered for special events held in the Parklands by not-for-profit entities. The level of concession varies depending on the number and size of events being held each year.

Growth Acceleration Fund – Concessional Loan Scheme

The Growth Acceleration Fund is a \$35 million fund offering low-interest loans to accelerate the delivery of essential infrastructure such as roads, water supply, wastewater and stormwater, required to unlock land for housing in South East Queensland high-growth areas.

The concession represents the interest savings for the client on the low-interest loan. In 2025–26, approximately \$23.3 million in low-interest loans will be provided to unlock essential infrastructure, providing over \$670,000 in estimated interest savings to recipients.

Table A.3.10 Department of the Environment, Tourism, Science and Innovation

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Queensland Parks and Wildlife Service – Tour fee and Access Permits	1.6	1.7
Total	1.6	1.7

Queensland Parks and Wildlife Service – Tour Fee and Access Permits

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

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

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

Table A.3.11 Department of Trade, Employment and Training

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Career Start – General Training Subsidy ^{1,2}	269.2	304.8
Career Start – Apprentices and Trainees Training Subsidy ^{1,3}	264.1	286.0
Career Boost – General Training Subsidy ^{1,4}	165.1	111.7
Travel and Accommodation Subsidy	7.0	7.0
Free Tools for First Years Program ⁵	3.2	0.5
Total	708.6	710.0
Notes:		
1. The variance is due to the demand-driven nature of the programs.		
2. This name applies from 1 July 2025. This program was previously known as Certificate III Guarantee.		
3. This name applies from 1 July 2025. The program was previously known as the User Choice Program.		
4. This name applies from 1 July 2025. This program was previously known as Higher Level Skills.		
5. The variance is due to the expected cessation of the program, with claims open until 30 June 2025 or until funds are exhausted.		

Career Start – General Training Subsidy

The Career Start General Training Subsidy supports Queenslanders to undertake entry level vocational qualifications outside of apprenticeships and traineeships.

This program is targeted at jobseekers and individuals seeking their first post-school qualification, helping them gain job-ready skills or employment. It also includes training for eligible school students undertaking Certificate I or II qualifications that provide pathways to post-school employment or further vocational study.

Government subsidies are available to pre-approved registered training organisations (Skills Assure Suppliers) for a range of Certificate III-level qualifications aligned to industry need and workforce participation goals. The value of this subsidy for each qualification ranges from \$512 to \$7,310, depending on student eligibility and qualification subsidised. The average subsidy value is \$3,483.

Career Start – Apprentices and Trainees Training Subsidy

The Career Start Apprentices and Trainees Training Subsidy provides government funding towards the cost of training and assessment for eligible Queensland apprentices and trainees or complementary pathways leading to apprenticeship outcomes.

Subsidies are available to pre-approved public and private registered training organisations to support tuition fees to reduce the cost of nationally recognised entry level training for apprentices and trainees. The Free Apprenticeships for under 25s component provides fully subsidised training for more than 130 priority apprenticeship and traineeship qualifications.

Apprentices and trainees and their employers have the flexibility to choose a training provider that suits their specific needs, supporting industry-aligned learning pathways. The value of this subsidy for each qualification ranges from \$1,300 to \$50,720, depending on student eligibility and qualification subsidised. The average subsidy value is \$10,609.

Career Boost – General Training Subsidy

The Career Boost General Training Subsidy helps Queenslanders progress into higher level vocational training that supports job advancement, specialisation, or transition into further education. It funds training in priority and emerging industries such as health, energy, and advanced manufacturing.

The program provides subsidies for eligible students undertaking Certificate IV, diploma, and advanced diploma qualifications, as well as selected skill sets that respond to critical workforce needs. Subsidies are available to pre-approved public and private registered training organisations (Skills Assure Suppliers).

In 2025–26 this program also includes targeted initiatives such as Free Nursing, which will reduce cost barriers for learners entering essential health and care occupations. The value of this subsidy for each qualification ranges from \$696 to \$11,390, depending on student eligibility and qualification subsidised. The average subsidy value is \$4,116.

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 27 cents per km for distances between 100km and 649km, increasing to 33 cents per km for distances of 650km or more

- return economy air ticket to the location of the registered training organisation for distances of 1,100km or more if necessary
- cost of ferry travel if necessary
- accommodation assistance of \$57 per day for overnight stay within Queensland and \$109 for interstate travellers, if it is necessary to live away from their usual place of residence to attend training.

Free Tools for First Years Program

The Free Tools for First Years Program provides a rebate to eligible first-year apprentices to help offset the cost of essential tools required to commence work in their trade. The program supports apprentice participation and retention by reducing upfront costs. It complements the department's broader investment in vocational education and training pathways.

Table A.3.12 Department of Transport and Main Roads

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
General Public Transport Concessions (South East Queensland) ¹	2,566.3	2,657.5
Rail Network and Infrastructure Funding ²	1,016.2	1,082.3
General Public Transport Concessions (Regional Queensland)	380.0	393.0
Vehicle and Boat Registration Concessions	200.2	203.5
School Transport Assistance Scheme	168.4	171.4
Livestock and Regional Freight Contracts ³	47.4	42.0
Remote Communities Freight Assistance Scheme ⁴	21.3	29.3
Rail Concession Scheme	27.8	27.8
Other Transport Concessions (Regional Queensland) and Taxi Subsidies ⁵	23.2	19.5
Practical Driving Test	7.6	7.7
Designated Public Transport Concessions for Interstate Seniors Card Holders	4.5	4.6
E-Mobility Rebate Scheme ⁶	1.9	..
TransLink Transport Concessions (South East Queensland) ⁷	4.7	..
Total	4,469.5	4,638.6
Notes:		
1. The increase reflects the full year impact of 50 cent fares whilst operating costs have increased, increasing the value of travel subsidised by the government. There is also significant investment in the South East Queensland rail network to improve service availability whilst maintaining affordability for all modes.		
2. The increase is due to operating costs associated with investment in rail infrastructure and other general costs.		
3. Variance is due to one off implementation of Remote Community Freight Contract in 2024–25. No reduction in funding of critical services.		
4. The increase reflects subsidy for stores subscribing to the freight reduction model. All stores subscribed to the scheme will receive a 20 per cent discount for 2025–26.		
5. The decrease is due to a timing difference in the receipt of Australian Government National Disability Insurance Scheme (NDIS) reimbursement.		
6. This program ceased on 25 October 2024.		
7. The 50 per cent discount concessions were replaced with the 50 cent fares.		

General Public Transport Concessions (South East Queensland)

The General Public Transport Concessions (South East Queensland) represents the direct funding contribution the government makes towards the cost of operating public transport services within South East Queensland.

This contribution reduces the ticket price paid by all public transport users on bus, rail and ferry services, increasing the affordability of these services.

The Queensland Government made 50 cent fares permanent in February 2025.

Free travel will continue to be provided to holders of a Companion Card, Vision Impairment Travel Pass (VITP), TransLink Access Pass (TAP) and a Total Permanent Incapacitated/Extreme Disablement Adjustment (TPI/EDA) Veteran Travel Card. Free travel is not measured for VITP, TPI/EDA and TAP eligible passengers as they are not required to tap on and off.

Rail Network and Infrastructure Funding

The Rail Transport Service Contract (Rail TSC) provides funding to Queensland Rail to support major capital projects and related asset strategies. Rail network and infrastructure funding ensures that the state-supported rail network is safe, reliable and fit for purpose.

The funding provided via the Rail TSC directly benefits customers of the state-supported rail network, including both freight and passenger service users. Without this funding, rail access charges (including public transport fares) would be significantly higher for all users of the rail network.

General Public Transport Concessions (Regional Queensland)

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

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

To provide assistance with cost-of-living pressures, the Queensland Government has provided fare reductions across the regional public transport network, with a flat fare of 50 cents per trip made available on a permanent basis in February 2025.

Vehicle and Boat Registration Concessions

Vehicle registration concessions for light and heavy motor vehicles are provided to a variety of individuals and organisations. For simplicity, this can be broken into 2 categories: person-based concessions and vehicle-based concessions.

Person-based concessions include concessions to 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. For most eligible card holders, a concession for a 4-cylinder vehicle would reduce the 12-month registration fee, excluding the Traffic Improvement Fee, by 50 per cent from \$288.45 to \$144.25 (until 15 September 2025) and from \$372.85 to \$186.45 (post 15 September 2025). As at 31 March 2025, this concessional group applied to approximately 597,488 vehicles.

Vehicle-based concessions are offered to Charitable and Community Service Organisations, Primary Producers, Special Interest Vehicles, people living in remote areas, Consular and Local Governments. As at 31 March 2025, this concessional group applied to approximately 121,935 vehicles.

For a recreational boat up to and including 4.5 metres in length, the concession reduces the registration fee by 50 per cent from \$97.35 to \$48.70. As at 31 March 2025, these concessions applied to approximately 35,555 vessels.

School Transport Assistance Scheme

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

Livestock and Regional Freight Contracts

The Livestock and Regional Freight Contracts provide funding to support the movement of both cattle and freight via rail to and from regional areas of Queensland. The funding reduces the cost of rail freight services, directly benefiting the cattle industry and those communities who are reliant on rail freight services and enabling regional Queensland communities to maintain employment.

Remote Communities Freight Assistance Scheme

The Remote Communities Freight Assistance Scheme is easing freight-related cost pressures across various remote and regional Queensland communities.

Communities in the Northern Peninsula, Torres Strait and Gulf region are benefiting from a retail subsidy of 20 per cent (which increased from 5.2 per cent on 9 September 2024) off essential goods at participating retailers.

The Scheme discount is being applied by 40 retailers across 14 of the 17 nominated Local Government Areas in the Northern Peninsula, Torres Strait and Gulf Regions.

Communities in the South-West region are benefiting from subsidised road freight services which reduce the cost of moving freight along the Balonne and Warrego highway supply chains.

The amounts shown are for the peninsular and South-West components of the Scheme only.

Communities in the Central West region are benefiting from subsidised rail freight services along the central west rail line from Rockhampton to Longreach. Funding for rail freight services in Central West is identified under Livestock and Regional Freight Contracts.

Rail Concession Scheme

The Queensland Rail Concession Scheme improves the affordability of long distance rail services for eligible pensioners, veterans, seniors and current/past rail employees with 25 years of service. Assistance for long-distance rail services is provided through discounted fares and free travel vouchers.

For TravelTrain (long-distance rail) services, depending on the service, the concession may be for free travel for up to 4 trips per year for Queensland pensioners (subject to availability of seats and payment of an administration fee)

Other Transport Concessions (Regional Queensland) and Taxi Subsidies

Other transport concessions (regional Queensland) and taxi subsidies are provided 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 or White Card, Seniors Card, Companion Card, Vision Impairment Travel Pass, Total Permanent Incapacitated/Extreme Disablement Adjustment Veteran Travel Card, children, secondary and tertiary students, JobSeeker and Youth Allowance recipients and asylum seekers.

The Queensland Government made 50 cent fares permanent in February 2025, replacing concessions on these services for cardholders not eligible for free travel.

The Taxi Subsidy Scheme (TSS) aims to improve the mobility of persons with severe disabilities by providing a 50 per cent concession fare up to a maximum subsidy of \$30 per trip. As at April 2025 there were 48,000 TSS members.

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 (\$67.15 (including GST) current at 1 July 2025).

The objective of this concession is to assist predominantly young drivers and/or their parents with cost-of-living pressures.

It is estimated that in 2025–26, 198,000 applicants will each receive a direct concession of \$39.

Designated Public Transport Concessions for Interstate Seniors Card Holders

Designated Public Transport Concessions for Interstate 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.

The Queensland Government made 50 cent fares permanent in February 2025, replacing this concession for SEQ services.

Concessions are still available for Queensland Rail Travel long-distance services; with a discount of 25 per cent off the full adult rail fare.

Table A.3.13 Queensland Fire Department

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Emergency Management Levy Concession	11.7	12.3
Total	11.7	12.3

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 for Queenslanders at risk during emergencies such as fire and accidents, floods, cyclones and storms.

A 20 per cent discount is available on the EML for a property that is the owner's principal place of residence and where the owner holds a Commonwealth Pensioner Concession Card or a Repatriation Health Card (Gold Card). In 2025–26, 348,000 property owners are estimated to receive the concession.

Table A.3.14 Queensland Health

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Oral Health Scheme ¹	194.5	197.1
Patient Travel Subsidy Scheme ²	116.8	123.4
Medical Aids Subsidy Scheme ³	37.7	38.9
Spectacle Supply Scheme ⁴	8.8	9.9
Hospital Car Parking Concession Scheme ⁵	1.8	1.8
Total	359.6	371.1
Notes:		
1. In 2025–26, Commonwealth funding available under the Federation Funding Agreement on Public Dental Services for Adults will remain the same as previous years (no indexation provided).		
2. Reflects increased demand projections and increased concession rate subsidies.		
3. The increase is due to expected cost escalations and service growth.		
4. Increase in 2025–26 reflects improved awareness of the new procurement arrangements that increase patient access to spectacles.		
5. The concession scheme funding allocation reached full expenditure in 2024–25.		

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 \$830 for general care; \$2,200 for treatment involving dentures; and \$290 for emergency dental care. In rural and remote areas where no private dental practitioner exists, access to dental care for the general public is provided at a concessional rate, generally 15 per cent to 20 per cent less than average private dental fees.

Patient Travel Subsidy Scheme

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

Patients receive fully subsidised commercial transport for the most clinically appropriate cost-effective mode or will be subsidised at the appropriate discount rate (less GST and fees). The mileage subsidy is 34 cents per kilometre where patients travel by private car.

Accommodation subsidies are \$70 per person, per night, for the patient and approved escort if they stay in commercial accommodation. Should the patient or escort stay with family or friends, a subsidy of \$10 per person per night is available.

Repatriation costs are also provided for deceased patients under the PTSS to their Queensland place of residence or their Queensland Traditional Homelands, or their Queensland First Nations Country.

Medical Aids Subsidy Scheme

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

Subsidies vary based on service category and clinical criteria and are provided to assist with the costs of communication aids, continence aids, daily living aids, medical grade footwear, mobility aids, orthoses and oxygen.

Based on demand and current applications as at end of March 2025, the scheme has provided year-to-date 52,913 occasions of service to 42,546 clients to the end of March 2025. The scheme is estimated to provide approximately 66,892 occasions of service to approximately 53,074 clients in the 2024–25 financial year.

If growth continues at the same rate as forecast in 2024–25, the scheme is estimated to provide approximately 73,581 occasions of service to approximately 63,688 clients in 2025–26.

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 an eligible concession card and be deemed by a prescriber to have a clinical need for spectacles.

The SSS provides around 90,000 items each year to approximately 70,000 clients (some clients require more than one pair of spectacles due to clinical need), with eligibility on a 2-year basis. Demand can fluctuate across financial years.

During 2025–26, it is estimated that SSS will provide approximately 97,000 items to 58,580 clients.

Hospital Car Parking Concession Scheme

The Hospital Car Parking Concession Scheme supports Hospital and Health Services to provide affordable car parking for eligible patients and their carers at 17 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 a year-to-date average parking discount of approximately 55 per cent when compared to commercial rates.

Table A.3.15 Queensland Treasury

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Uniform Tariff Policy – Energy Queensland (Excluding Isolated Systems) ¹	534.4	473.9
Uniform Tariff Policy – Energy Queensland (Isolated Systems) ²	109.6	126.3
Supercharged Solar for Renters ³	..	8.8
Electricity Tariff Adjustment Scheme ⁴	5.5	5.0
Uniform Tariff Policy – Origin Energy	4.0	4.1
Queensland Business Energy Saving and Transformation Rebates Program ⁵	2.5	..
Total	656.0	618.1
Notes:		
1. Higher payments in 2024–25 reflect methodology differences between the Queensland Competition Authority's calculation for retail electricity prices and the Australian Energy Regulator's for the Default Market Offer. Differences are substantially smaller in 2025–26, reducing the estimated cost.		
2. Increases are due to rising operating costs, including higher fuel expenses.		
3. This is a new program starting in 2025–26.		
4. Reductions are in line with program expectations, as participants move out of the scheme over time.		
5. This program closed on 19 September 2024.		

Uniform Tariff Policy – Energy Queensland (Excluding Isolated Systems)

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

Uniform Tariff Policy – Energy Queensland (Isolated Systems)

Energy Queensland, through the regional retailer Ergon Energy, owns and operates 33 isolated power systems which supply electricity in remote and isolated communities, and provides retail electricity services to customers in those communities at notified electricity prices.

This customer service obligation payment is provided to Ergon Energy, through Energy Queensland, and covers the difference between the revenue earned by charging customers notified prices and the actual cost of operating the isolated power systems.

Supercharged Solar for Renters

The Supercharged Solar for Renters Program will provide cost-of-living support through reducing energy bills for Queensland renters.

The program will provide rebates of up to \$3,500 to eligible landlords for installing solar panels on rental properties.

Electricity Tariff Adjustment Scheme

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

Uniform Tariff Policy – Origin Energy

Origin Energy retails electricity to approximately 4,700 Queensland non-market customers in the Goondiwindi, Texas and Inglewood areas who are supplied electricity through the New South Wales Essential Energy distribution network.

The government provides a subsidy to these customers, via rebate payments to Origin Energy, to ensure they pay a similar price for electricity as other Queenslanders. Therefore, the rebate amount depends on the relative difference between Queensland and New South Wales retail electricity tariffs for non-market customers.

A.4 Concessions by government-owned corporations

Table A.4.1 Energy Queensland Limited

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Regulated Service Charges – Energex	12.5	18.0
Regulated Service Charges – Ergon Energy	6.7	10.0
Total	19.2	28.0

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 Queensland households.

Regulated Service Charges – Ergon Energy

Under Schedule 8 of the *Electricity Regulation 2006*, service charges for a range of services provided by Ergon Energy Corporation Limited (Ergon Energy) to energy retailers, 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 Queensland households.

Table A.4.2 Gladstone Ports Corporation Limited

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Concessional Port Charges	38.0	39.0
Total	38.0	39.0

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.4.3 Sunwater Limited

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Water Supply Contracts	37.7	38.7
Total	37.7	38.7

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 what could potentially be recovered under a commercial cost allocation pricing model.

Table A.4.4 Concessional Leases by Entity (Industry, Commercial and Community)

Concession	2024–25 Est. Act. \$ million	2025–26 Estimate \$ million
Port of Townsville Limited	6.8	6.9
Gladstone Ports Corporation Limited	5.4	6.0
Queensland Rail Limited	2.7	2.8
Far North Queensland Ports Corporation Limited	2.0	2.0
North Queensland Bulk Ports Corporation Limited	1.6	1.6
Total	18.5	19.3

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.