

4 Revenue Measures

Introduction

The following tables present the relevant portfolio revenue measures relating to decisions taken since the 2022-23 Budget. For further explanation, refer to Explanation of Scope and Terms in Chapter 1.

Department of Agriculture and Fisheries

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Horticulture Food Safety Schemes	..	303	622	1,062	1,089

The government is introducing fees to administer horticulture food safety schemes to facilitate implementation of a national decision that ensures the safe production of high risk horticulture commodities.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Exhibited Animals	..	78	161	165	173

The government is introducing fees to support the licensing, assessment, monitoring and compliance services associated with exhibited animals. The additional cost of these fees will be borne by entities exhibiting and dealing with animals under an exhibited animal authority.

Department of Education

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Homestay Program Fees for International Students	..	101	261	265	272

The government is aligning the fee for airport transfer services for arriving international students enrolled in the Department of Education International (DEi) Homestay Program to include fees incurred for this service.

Department of Justice and Attorney-General

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Civil Partnerships - Revision of Prescribed Fees	..	486	498	512	524

The government is introducing a new civil partnership fee schedule to achieve cost recovery. Implementing the revised fee schedule would enable the civil partnership scheme to sustainably operate at full cost recovery and alleviate the resource burden administering the scheme places on other frontline services. This measure is estimated to generate \$2 million in revenue from 2023-24 to 2026-27.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Justice Services Fees and Charges

The government will provide fee exemptions for persons seeking appointment as a Justice of the Peace or as a Commissioner for Declarations where they are above 18 years of age and can demonstrate financial hardship. The government will also provide fee exemptions for applications to the Queensland Civil and Administrative Tribunal in relation to Voluntary Assisted Dying.

Department of Regional Development, Manufacturing and Water

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Drought Assistance and Reform Package

The government is providing relief of up to \$910,000 in 2023-24 through the waiver of fees associated with an annual water licence invoice and applications for stock or domestic water licences. The waiver is available to primary producers in drought declared areas and for those who have an individually droughted property.

Further details can be found in the Department of Resources section of this chapter and the Department of Energy and Public Works section of Chapter 2 Expense Measures.

Department of Resources

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Drought Assistance and Reform Package

The government is providing relief of up to \$3.2 million in 2023-24 through rent rebates for primary production leases in drought declared areas.

Further details can be found in the Department of Regional Development, Manufacturing and Water section of this chapter and the Department of Energy and Public Works section of Chapter 2 Expense Measures.

Department of Transport and Main Roads

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Secure Taxi Rank Program Review	..	(1,207)	(1,214)	(1,222)	(1,222)

The government is removing the late night surcharge and the Taxi Industry Security Levy at an estimated cost of \$4.9 million over 4 years.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Replacement Smartcard Product Fee Changes	..	(5,292)	(5,604)	(5,915)	(6,240)

The government is reducing the replacement fee for Queensland driver licences, photo identification cards and industry authority cards to \$35 from 1 July 2023 at an estimated cost of \$23.1 million over 4 years and \$6.2 million per annum ongoing.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Reducing Learner Licence Fees	(2,975)	(9,376)	(9,850)	(10,349)	(10,873)

The government is reducing Queensland's learner licence fees from \$186.55 to \$75 at an estimated cost of \$43.4 million over 5 years.

Queensland Fire and Emergency Services

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Reduction in Alarm Monitoring Fees	..	(3,893)	(3,990)	(4,089)	(4,191)

The government is reducing annual fire alarm monitoring charges by up to 15 per cent as a result of modernising fire alarm services provided by Queensland Fire and Emergency Services.

Queensland Treasury

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Queensland Revenue Office Increased Compliance Work	..	18,000	44,100	74,250	88,425

The government is increasing taxation revenue compliance work undertaken by Queensland Revenue Office. The compliance program is expected to generate revenue of \$224.8 million over 4 years. The expenses component of this measure can be found in Chapter 2 Expenses Measures.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Debt Recovery and Compliance Program	128,400	128,400	128,400

The Debt Recovery and Compliance Program is expected to generate revenue of \$385.2 million over 3 years through a package of increased revenue compliance and collection measures. The expenses component of this measure can be found in Chapter 2 Expenses Measures.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Build to Rent Tax concession	..	(1,500)	(3,000)	(5,000)	(6,000)

The government is providing tax concessions for eligible Build to Rent developments that provide at least 10 per cent of dwellings as affordable homes at discounted rents. The initiative is estimated to result in \$15.5 million over 4 years in tax relief, with ongoing costs up to 30 June 2050 in the form of tax concessions to support eligible Build to Rent developments that become operational between 1 July 2023 and 30 June 2030.

The change is subject to the passage of legislative amendments.

Budget Measures 2023–24

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
50 per cent Payroll Tax Rebate for Apprentices and Trainees	..	(48,600)

The government is extending the 50 per cent payroll tax rebate on the exempt wages of apprentices and trainees until 30 June 2024. The extension of the rebate is part of the government's ongoing commitment to support Queensland businesses and build Queensland's skills base, including for Queensland's youth, across all regions of the state.

The change is subject to the passage of legislative amendments.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
General practitioner payroll tax amnesty	(100,000)	(100,000)	(100,000)

An amnesty is being provided to qualifying medical practices, otherwise liable to pay payroll tax on payments made to contracted general practitioners (GPs), up to 30 June 2025 and for the previous 5 years (i.e. 2018-25). The amnesty recognises a potential lack of awareness of the payroll tax treatment of contractors among GPs and the need to support these practices to come into compliance with the least disruption possible. The additional payroll tax revenue which may have been recovered in absence of the amnesty is estimated to be up to \$100 million per annum during the amnesty period.

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Regional Payroll Tax Discount	..	(116,100)	(122,800)	(129,600)	(136,900)

The government is extending the one per cent discount on the payroll tax rate for eligible regional employers until 30 June 2030 to provide ongoing certainty to regional businesses across the state. It is estimated this initiative will result in total tax relief to eligible businesses of \$505.4 million over the 4 years ending 2026-27.

The change is subject to the passage of legislative amendments.