

Appendix A: Concessions statement

Substantial rebates, subsidies and discounts to address cost-of-living pressures for all Queenslanders and support small businesses

In the 2024–25 Queensland Budget, the government has committed to provide substantial support for Queenslanders in the context of the national cost-of-living challenge.

Building on the extensive program of existing concessions and subsidies, this year's Budget delivers a record level of targeted and timely relief for households and small businesses.

Inflationary pressures have been a significant challenge across the national and global economies in recent years, and Queensland has not been immune to these impacts. The rate of increase in prices has started to moderate but this follows 2 years of elevated price rises that are still impacting households through ongoing cost-of-living pressures. Queensland households, businesses and industry continue to face challenges including elevated interest rates, electricity costs and higher costs of goods and services.

While income support is the responsibility of the Australian Government, the Queensland Government provides a wide range of generous concessions, including subsidies, rebates and discounts across a variety of services and products, to assist households and small businesses across the state.

These concessions provide Queenslanders with cost-of-living support for essentials like electricity, transport, health, housing, education and training services.

The total value of all concessions provided to Queenslanders is estimated to be a record \$11.218 billion in 2024–25, as highlighted in Chart A.1. This represents an increase of 31.1 per cent compared with estimated actual concessions of \$8.555 billion in 2023–24, the largest increase in concessions spending on record.

The government is providing \$3.739 billion¹ in new and expanded measures in 2024–25 to support Queenslanders in tackling cost-of-living challenges.

This comprises electricity bill rebates, lower public transport fares and motor vehicle registration costs, additional support for first home buyers, an increase in value and access to FairPlay vouchers, school and community food relief program; and food, emergency, and financial relief measures for vulnerable cohorts.

The 2024–25 Budget delivers \$2.965 billion for additional electricity bill support to households and small businesses, which is the most significant electricity bill support package announced by any state or territory.

As part of this package, all Queensland households will automatically receive \$1,300 off their electricity bills in 2024–25. This consists of an upfront \$1,000 Cost of Living Rebate from the Queensland Government and a \$300 rebate paid in quarterly instalments from the Australian Government.

¹Some elements of the cost-of-living measures included in this figure are grants and support measures not defined as concessions for the purposes of this chapter.

Vulnerable households will continue to receive the \$372 Queensland Electricity Rebate for a total of \$1,672 support in 2024–25.

The government’s substantial cost-of-living relief measures will more than offset typical household electricity bill increases in 2024–25. In some cases, households will have zero bills or be in credit in 2024–25.

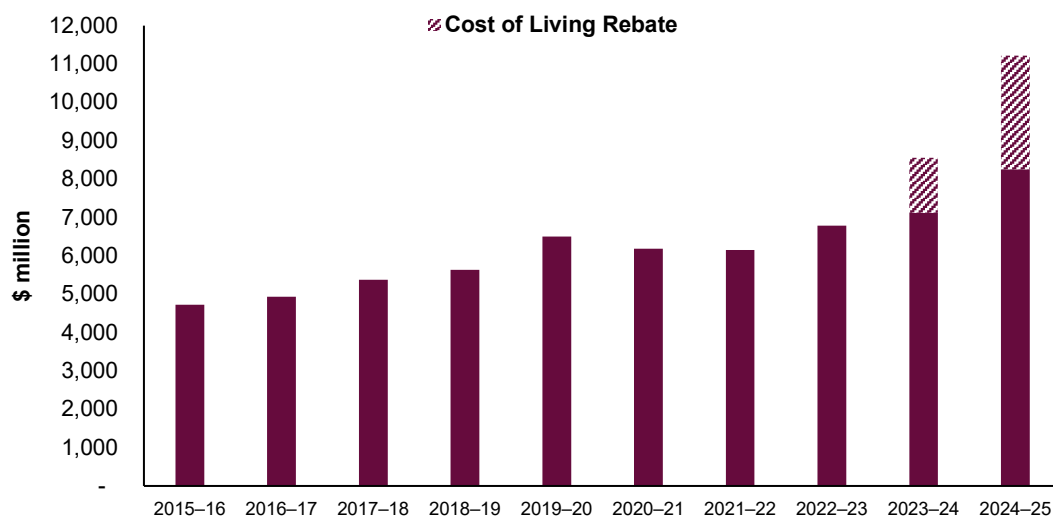
Including the \$1,300 Cost of Living Rebate in 2024–25, the government will have provided all Queensland households with a total of \$2,425 in electricity rebates since 2018.

Around 205,000 eligible Queensland small businesses will also receive \$650 off electricity bills in 2024–25, co-funded by the Queensland and Australian Governments.

In addition to this, the government is providing substantial relief through significant cost-of-living measures that reduce transport costs:

- \$150 million in 2024–25 from lowering public transport fares to a flat fare of 50 cents per trip across the state from 5 August 2024 for 6 months. In addition to this initiative, the government is also providing half-price tickets on Airtrain services
- \$435 million from a 20 per cent reduction in vehicle registration costs for all light vehicles for a 12-month period, which is scheduled to start appearing on renewal notices sent to customers from 5 August 2024. It is estimated that \$399 million of benefit from this measure will be realised in 2024–25 financial year, and the remaining \$36 million in 2025–26.

Chart A.1 Total concessions value by year ^{1,2,3}



Note:

1. Due to the timing of the 2020–21 Budget, an actual figure was calculated for the total concessions value in 2019–20. Values for all other years are estimated actuals aside from 2024–25, which is the budgeted amount.
2. The decrease from 2019–20 to 2020–21 reflects the gradual reduction of COVID-19 support measures, which ceased in 2023–24.
3. Funding for the Queensland electricity rebates has been provided to retailers in 2023–24 so that rebates can be applied to household bills in 2024–25.

As highlighted above in Chart A.1, total government spending on concessions is expected to more than double between 2015–16 and 2024–25.

This represents an increase, on average, that exceeds inflation by 6.9 per cent per annum over that period, ensuring that the real value of concessions available to Queenslanders has grown materially over time.

Further detail regarding the Queensland Government's cost-of-living measures that form part of this Budget can be found in Chapter 1.

Box A.1 Case studies – cost-of-living relief for all Queensland households

The majority of Queenslanders benefit from at least one Queensland Government concession and, in many cases, may benefit from multiple concessions each year.

The following examples highlight the broad range of support potentially available to various types of Queensland households and businesses.

Retired couple

A retired couple in their seventies, living in Palmview on the Sunshine Coast with no dependents, both with a Queensland Seniors Card and on the pension, could be eligible for a broad range of concessions in 2024–25 providing a total benefit of more than \$4,100 including:

- \$1,300 Cost of Living Rebate on their electricity bill plus the existing \$372 Queensland Electricity Rebate, bringing total support to \$1,672
- \$120 South East Queensland water subsidy
- \$200 for council rates
- \$89 for reticulated natural gas
- an average benefit of \$830 each for general dental care under the Oral Health Scheme
- \$49 registration fee concession for their 4-cylinder vehicle registered on a pensioner concession, bringing registration fees down to \$195 (including traffic improvement fee (TIF) but excluding compulsory third party (CTP) insurance). This reduction is in addition to the existing 50 per cent concession that pensioners receive on the registration fee component of their fees
- when catching the bus to explore their community – shopping in Maroochydore, swimming at Mooloolaba and visiting the hospital – on average 3 times a week at a usual cost of \$1.74 per trip, they will now save a combined \$357 over 6 months due to the 50 cent flat fare on Translink public transport services across the state for 6 months.

Low-income family

A low-income family living in Robina on the Gold Coast with a Health Care Card and 3 children (aged 4, 13 and 16), could be eligible for a broad range of concessions in 2024–25 providing a total benefit of more than \$9,150*, including:

- \$1,300 Cost of Living Rebate on their electricity bill plus the existing \$372 Queensland Electricity Rebate, bringing total support to \$1,672
- \$492 through the Textbook and Resource Allowance paid to the children's school

- 15 hours of free kindergarten per week. On average, a family attending a sessional kindergarten for 15 hours per week that charges \$48 per day will save \$4,800 a year in fees
- \$85 registration fee concession for their private use 4-cylinder vehicle, bringing registration fees down to \$339 (including TIF but excluding CTP)
- if one parent commutes by train from Robina 4 days per week to a work in Bowen Hills at a usual cost of \$11,46 per trip, the family could save \$2,104 over 6 months due to the 50 cent flat fare on Translink public transport services across the state for 6 months.

* not all of the new and expanded cost-of-living measures included in the 2024–25 Budget are classified as concessions for the purpose of this Appendix A.

School-leaver

A low-income casual worker, living in Cairns who has just graduated from high school and has a Health Care Card could be eligible for a substantial range of concessions in 2024–25, providing a total benefit of more than \$6,200 plus a loan of \$1,600, comprising:

- \$1,300 Cost of Living Rebate on their electricity bill plus the existing \$372 Queensland Electricity Rebate, bringing total support to \$1,672
- an interest-free and fee-free rental bond loan providing average support of \$1,600
- an average subsidy of \$3,483 to undertake their first post-school Certificate III qualification
- an average benefit of \$830 for general dental care under the Oral Health Scheme
- \$85 registration fee concessions for a private use 4-cylinder vehicle, bringing registration fees down to \$339 (including TIF but excluding CTP)
- if studying at the local TAFE and catching the bus to campus 4 days a week, at a usual cost of \$1.20 each way, they could save \$134 over 6 months due to the 50 cent flat fare on Translink public transport across the state for 6 months.

Examples of other key concessions that individuals could be eligible for in 2024–25 include:

- an average subsidy of \$10,609 to pre-approved public and private registered training organisations to subsidise the cost of training and assessment for eligible Queensland apprentices and trainees, or complementary pathways through the User Choice program
- an average subsidy of \$4,116 to undertake a priority Certificate IV, diploma or advanced diploma qualification or industry endorsed skillset through the VET – Higher Level Skills Tuition Fee Subsidy
- financial assistance for apprentices and trainees to cover the cost of travel incurred in attending off-the-job training at a registered training organisation through the Travel and Accommodation Subsidy
- an average rental rebate of around \$14,486 per annum for people living in social housing through the Government Managed Housing Rental Rebate.

Further information on the eligibility requirements and benefits of a range of government concessions can be found by visiting www.QueenslandSavers.qld.gov.au.

Focus

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

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.2 sets out the specific concessions provided by the Queensland Government, detailed by agency. Section A.3 sets out the concessions provided by government-owned corporations (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 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 characteristic)
- 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 the year prior.

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

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

A.1 Concessions summary

Table A.1.1 Concession by entity¹

Concession by entity	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Agency		
Department of Agriculture and Fisheries	27.0	32.2
Department of Child Safety, Seniors and Disability Services ²	1,780.5	3,313.4
Department of Education	301.8	377.9
Department of Employment, Small Business and Training	575.2	613.0
Department of Energy and Climate	669.2	623.5
Department of Environment, Science and Innovation	2.1	2.1
Department of Housing, Local Government, Planning and Public Works	877.7	879.0
Department of Justice and Attorney-General	124.5	138.9
Department of Regional Development, Manufacturing and Water	33.3	28.9
Department of Resources	10.5	11.0
Department of State Development and Infrastructure	0.7	0.5
Department of Tourism and Sport	2.4	2.7
Department of Transport and Main Roads	3,679.6	4,693.4
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts ³	7.7	6.3
Queensland Fire Department	11.5	11.7
Queensland Health	325.5	350.3
Total Agency	8,429.2	11,084.8
Government-owned corporations		
Energy Queensland Limited	21.7	23.4
Far North Queensland Ports Corporation Limited	2.0	2.0
Gladstone Ports Corporation Limited	39.3	43.4
North Queensland Bulk Ports Corporation Limited	1.5	1.5
Port of Townsville Limited	6.6	6.8
Queensland Rail	2.6	2.7
Sunwater Limited	51.6	53.8
Total government-owned corporations	125.3	133.6
Total all entities	8,554.5	11,218.4
Notes:		
1. Numbers may not add due to rounding.		
2. The table reflects the period in which Queenslanders will benefit from the concessions.		
3. For comparability purposes, all electricity rebates have been included under Department of Child Safety, Seniors and Disability Services		

A.2 Concessions by agency

Table A.2.1 Department of Agriculture and Fisheries

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Primary Industry Productivity Enhancement Scheme (PIPES) ¹	13.0	19.2
Sheep and Goat Electronic Identification (eID) Rebate Scheme ²	..	5.4
Emergency Drought Assistance Loan Scheme ¹	0.1	2.8
Drought Carry-on Finance Loan Scheme ¹	..	2.2
Drought Ready and Recovery Finance Loan Scheme ¹	0.5	2.0
Drought Relief Assistance Scheme ³	0.6	0.5
Stocked Impoundment Permit Scheme	0.1	0.1
Drought Preparedness Grant Scheme ⁴	12.6	..
Spanish Mackerel Commercial Fishing Fee Waiver ⁵	0.1	..
Total	27.0	32.2

Notes:

1. The increase is mainly due to the anticipated increase in loan advances and higher interest rates.
2. This is a new scheme in 2024–25. The 2024–25 Estimate includes Queensland Government funding only. The Australian Government also contributes towards the funding for this program.
3. The reduction is mainly due to the anticipated reduced demand for this scheme.
4. Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government's *Future Drought Fund Investment Strategy (2024 to 2028)* expected to be released in mid-2024.
5. This concession will not be extended into the 2024–25 financial year.

Primary Industry Productivity Enhancement Scheme (PIPES)

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 average concessional interest rate for new lending is 5.6 per cent. The amounts in the above table represent the fair values of the interest rate concessions pertaining to loans issued in the PIPES portfolio in each of the financial years shown.

Sheep and Goat Electronic Identification (eID) Rebate Scheme

The Queensland Sheep and Goat eID Rebate Scheme supports the mandatory implementation of sheep and goat individual eID to enhance national biosecurity traceability in the event of an emergency animal disease outbreak. The scheme provides rebates to eligible sheep and goat producers and businesses to support the purchase of eligible items, including eID readers and devices:

- 50 per cent rebate up to \$1,600 per property to sheep and managed goat producers, livestock agents and show societies
- 50 per cent rebate ranging from \$2,500 to \$65,000 for saleyards
- 50 per cent rebate ranging from \$2,500 to \$85,000 for processors.

These rebates are funded by both the Queensland and Australian Governments.

Emergency Drought Assistance Loan Scheme

The Emergency Drought Assistance Loan Scheme provides an interest free concessional loan to eligible primary producers of up to \$50,000 as emergency finance for carry-on activities like paying wages or creditors during drought.

The concession is calculated at a rate of 7.49 per cent per annum on the basis of a commercial reference rate of this amount and no interest being charged on the loan. The amount shown in the above table represents the fair values of the interest rate concessions pertaining to loans in the financial year shown.

Drought Carry-on Finance Loan Scheme

The Drought Carry-on Finance Loan Scheme provides a concessional loan to eligible primary producers of up to \$250,000 for carry-on finance during drought. These loans would be available where the \$50,000 available from the Emergency Drought Assistance Loan Scheme is insufficient to assist the producer to manage drought conditions.

The concession is calculated on the basis of a commercial reference rate of 7.79 per cent per annum and an average concessional interest rate for new lending of 5.37 per cent per annum. The amount shown in the above table represents the fair values of the interest rate concessions pertaining to loans in the financial year shown.

Drought Ready and Recovery Finance Loan Scheme

The Drought Ready and Recovery Finance Loan Scheme provides a concessional loan of up to \$250,000 for eligible primary producers to undertake measures identified in their Farm Business Resilience Plan that will improve the drought preparedness of the producer's property.

The concession is calculated on the basis of a commercial reference rate of 7.68 per cent per annum and an average concessional interest rate for new lending of 5.37 per cent per annum. The amount shown in the above table represents the fair values of the interest rate concessions pertaining to loans in the financial year shown.

Drought Relief Assistance Scheme

The Drought Relief Assistance Scheme provides freight subsidies and emergency water infrastructure rebates during drought declarations of up to 50 per cent to eligible applicants, between \$20,000 and \$50,000 per property, per financial year. Freight subsidies are available for 2 years after drought revocation for the movement of livestock. These concessions are only available to producers that do not access the new drought preparedness measures.

Stocked Impoundment Permit Scheme

The Stocked Impoundment Permit Scheme provides world class, sustainable fishing options in freshwater environments. It helps reduce fishing 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 encourage 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.

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.

Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government's *Future Drought Fund Investment Strategy (2024 to 2028)* expected to be released in mid-2024.

Spanish Mackerel Commercial Fishing Fee Waiver

As part of the *East coast Spanish mackerel harvest strategy*, the east coast Spanish mackerel total allowable commercial catch was reduced from 578 tonnes to 165 tonnes from 1 July 2023. To support impacted businesses along the east coast, a range of commercial fishing fees were waived for a 12-month period from 1 July 2023. These commercial fishing fees included quota fees and business adjustment fees (temporary or permanent transfers of symbols, licences, quota or tenders). The average value of the fee waiver provided to eligible businesses was \$521.

Table A.2.2 Department of Child Safety, Seniors and Disability Services

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Cost of Living Rebate and National Energy Bill Relief ^{1,2}	1,435.0	2,965.1
Electricity Rebate Scheme	245.9	248.5
Pensioner Rate Subsidy Scheme	59.7	59.7
South East Queensland Pensioner Water Subsidy Scheme	20.5	20.5
Home Energy Emergency Assistance Scheme	10.0	10.0
Medical Cooling and Heating Electricity Concession Scheme ³	3.4	3.4
Electricity Life Support Concession Scheme ³	3.1	3.1
Reticulated Natural Gas Rebate Scheme	2.9	3.1
Total	1,780.5	3,313.4
Notes:		
<ol style="list-style-type: none"> The variance is due to a continuation and increase in the value of the Cost of Living Rebate in 2024–25. The \$2.965 billion benefit households and small business will receive in 2024–25 includes a \$2.267 billion contribution from the Queensland Government for the \$1,000 Cost of Living Rebate to all households (\$2.2 billion) and \$325 for small businesses (\$67 million), and \$698.1 million from the Australian Government for an additional \$300 electricity rebate to all households and \$325 rebate for small businesses. All rebates are being administered by the Queensland Government. Funding for the Queensland \$2.267 billion electricity bill rebate was appropriated in 2023–24 to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts but is included above together with the Australian Government funding under the Department of Child Safety, Seniors and Disability Services for consistency and comparability. Funding for the Queensland electricity rebates is appropriated in 2023–24 but will be applied to household bills in 2024–25. The Medical Cooling and Heating Electricity Concession Scheme and Electricity Life Support Concession Scheme are adjusted annually according to the QCA price determination for Tariff 11. For 2024–25, the QCA determined Tariff 11 will increase by 5.0%. 		

Cost of Living Rebate and National Energy Bill Relief

The 2024–25 Budget delivers \$2.965 billion for additional electricity bill support to households and small businesses.

As part of this package, all Queensland households will automatically receive \$1,300 off their electricity bills in 2024–25. This consists of an upfront \$1,000 Cost of Living Rebate from the Queensland Government and a \$300 rebate paid in quarterly instalments from the Australian Government. The government's substantial cost-of-living package will more than offset typical household electricity bill increases in 2024–25. In some cases, households will have zero bills or be in credit in 2024–25.

Around 205,000 eligible Queensland small businesses will also receive \$650 off electricity bills in 2024–25, co-funded by the Queensland and Australian Governments.

Including the \$1,300 Cost of Living Rebate in 2024–25, the government will have provided all Queensland households with a total of \$2,425 in electricity rebates since 2018.

Electricity Rebate Scheme

The Electricity Rebate Scheme provides a rebate of up to approximately \$372 per annum, to assist with the cost of domestic electricity supply to the homes of eligible holders of a Pensioner Concession Card, a 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 households will receive an electricity rebate in 2024–25.

Pensioner Rate Subsidy Scheme

The Pensioner Rate Subsidy Scheme offers a 20 per cent subsidy (up to a maximum of \$200 per annum) to lessen the impact of local government rates and charges on pensioners, thereby assisting them to continue to live in their own homes.

South East Queensland Pensioner Water Subsidy Scheme

The South East Queensland (SEQ) Pensioner Water Subsidy Scheme provides a subsidy of up to \$120 per annum to eligible pensioner property owners in the SEQ Water Grid to lessen the impact of water prices. This subsidy is in addition to the Pensioner Rate Subsidy Scheme.

Home Energy Emergency Assistance Scheme

The Home Energy Emergency Assistance Scheme provides emergency assistance of up to \$720 once in a 2-year period to assist low income households experiencing a short-term financial crisis and who are unable to pay their current electricity and/or reticulated natural gas account. It is not a requirement for the claimant to hold a concession card.

Medical Cooling and Heating Electricity Concession Scheme

The Medical Cooling and Heating Electricity Concession Scheme provides a rebate of up to approximately \$503 per annum for eligible concession card holders with a medical condition who have dependence on air conditioning to regulate body temperature.

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 \$1,024 per annum for users of oxygen concentrators and a rebate of up to approximately \$686 per annum for users of kidney dialysis machines to meet their electricity costs. The concession is paid quarterly and is subject to the patient being medically assessed in accordance with Queensland Health eligibility criteria.

Reticulated Natural Gas Rebate Scheme

The Reticulated Natural Gas Rebate Scheme provides a rebate of up to approximately \$89 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).

Table A.2.3 Department of Education

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Queensland Kindergarten Funding ¹	125.6	193.3
Textbook and Resource Allowance ²	85.7	90.0
School Transport Assistance for Students with Disability ³	53.7	55.1
Living Away from Home Allowance Scheme ⁴	10.2	11.8
Tuition Fee Exemptions/Waivers — Dependants of International Students ⁵	9.9	10.2
Non-State Schools Transport Assistance Scheme ⁶	8.3	8.9
Dalby State High School — Bunya Campus Residential Facility	2.7	2.8
Distance Education — Information and Communication Technology Subsidy Scheme	2.1	2.1
Spinifex State College — Mount Isa Student Residential Facility	1.4	1.5
Western Cape College — Weipa Campus Student Residential College	1.4	1.4
Distance Education — Non-Government Student Fee Subsidy	0.8	0.8
Total	301.8	377.9
Notes:		
1. The variance is due to the introduction of Free Kindy from 1 January 2024 extending fee relief to all eligible aged children participating in an Approved Kindergarten Program.		
2. The increase is due to enrolment growth and CPI indexation.		
3. The variance is due to increases in operational costs for providers, maximum taxi fares, payments for bus supervisors along with additional buses and student growth.		
4. The increase is due to CPI indexation and an increase in the Remote Area Tuition Allowance.		
5. The increase is due to the growth in estimated student numbers.		
6. The increase is due to CPI indexation and increased demand for assistance under the scheme.		

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 is providing 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 2024–25, on average a family attending a sessional kindergarten that charges \$48 per day (15 hours per week) will save \$4,800 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 2024, the rates per annum are \$155 for students in Years 7 to 10 and \$337 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 level is to a maximum of \$400 per week per student, however in exceptional circumstances higher amounts may be approved. A separate scheme is in place for students with disability attending non-state schools (refer '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 2024 are:

- Remote Area Tuition Allowance — assistance is available for primary students of up to \$8,360 per annum and secondary students of up to \$10,276 per annum for students who board at approved non-state schools
- Remote Area Allowance — assistance of \$2,913 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 Travel Allowance — available where the distance from the family home to the boarding location is at least 50km. Benefit levels depend on the distance travelled and range from \$174 per annum to a maximum of \$2,138 per annum
- 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 \$9,478 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 \$13,085 for the 2024–25 financial year.

Non-State Schools Transport Assistance Scheme

The Non-State Schools Transport Assistance Scheme directly assists families through the provision of funding towards the transport costs incurred for eligible students enrolled in non-state schools. Under the Scheme, payments are made twice a year to the families of students enrolled in non-state schools located beyond the Brisbane City Council area where bus and ferry fare expenses are above the annual Queensland Catholic Education Commission set weekly threshold amount.

In Semester 1 2024, the weekly threshold is \$35 per family, or \$25 for families with a current Health Care Card, Pensioner Concession Card or Veterans' Affairs Card. From Semester 2 2024, the weekly threshold rates will be adjusted to \$25 per family, or \$15 for families with a current Health Care Card, Pensioner Concession Card or Veterans' Affairs Card.

The program also assists families of eligible students with disability enrolled in non-state schools. The level of assistance provided is dependent on the type of transport needed and travel assistance already provided by the Department of Transport and Main Roads (DTMR). For families using taxi travel, the benefit level is to a maximum of \$300 per week, inclusive of any assistance provided through DTMR's Taxi Subsidy Scheme.

Dalby State High School — Bunya Campus Residential Facility

The Dalby State High School — Bunya Campus Residential Facility provides affordable residential accommodation for secondary school students in a boarding facility. The concession targets secondary school students from rural and remote communities; however, any secondary age student is eligible. Students accommodated at the residential facility are enrolled at Dalby State High School and participate in agricultural education programs.

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 the medical category.

State Schools of Distance Education administer funds to eligible students currently enrolled at a State School of Distance Education for a minimum of 6 months continuous enrolment.

The scheme has 2 components:

- Computer Hardware Subsidy — An annual payment of \$400 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 \$500 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.

Spinifex State College — Mount Isa Student Residential Facility

The Spinifex State College — Mount Isa Student Residential Facility provides an affordable residential facility in Mount Isa for students from the North Western area of the state whose home community does not provide secondary schooling. The funding meets the cost of wages for the residential college, increasing the affordability of the accommodation rates charged to students.

Western Cape College — Weipa Campus Student Residential College

The Western Cape College — Weipa Campus Student Residential College provides a residential schooling option for students from the Torres Strait and Cape York. This college provides an option that is more familiar for students from remote locations with the intent to increase participation and retention of secondary students in schooling. The concession targets students from the Torres Strait and Cape York seeking secondary education when their home community does not provide secondary schooling.

Distance Education — Non-Government Student Fee Subsidy

The Distance Education Non-Government Student Fee Subsidy is available to students who are enrolled in non-government schools and also choose to access distance education subjects. It provides an average annual subsidy of approximately \$1,560 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.

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

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
User Choice — Apprentice and Trainee Training Subsidy ¹	266.6	262.0
Vocation Education and Training (VET) — Certificate 3 Guarantee Tuition Fee Subsidy ¹	233.1	251.5
VET — Higher Level Skills Tuition Fee Subsidy ¹	69.0	90.0
Travel and Accommodation Subsidy	6.0	6.0
Free Tools for First Years Program ¹	0.5	3.5
Total	575.2	613.0
Note:		
1. The variance is due to the demand-driven nature of the programs.		

User Choice — Apprentice and Trainee Training Subsidy

The User Choice — Apprentice and Trainee Training Subsidy program provides government funding towards the costs of training and assessment for eligible Queensland apprentices and trainees, or complementary pathways leading to apprenticeship outcomes.

The subsidy is available to pre-approved public and private registered training organisations to subsidise tuition fees to reduce the cost of nationally recognised entry level training for apprentices and trainees. The program provides greater flexibility for apprentices, trainees and their employers to select a preferred registered training organisation and to negotiate the type of training to meet their specific needs.

The value of this subsidy for each qualification ranges from \$1,300 to \$50,720, depending on student eligibility and qualification subsidised. The average subsidy value is \$10,609.

Vocational Education and Training (VET) — Certificate 3 Guarantee Tuition Fee Subsidy

The Vocational Education and Training (VET) Certificate 3 Guarantee Tuition Fee Subsidy provides a government subsidy to allow eligible Queenslanders to obtain their first post-school Certificate III qualification to help them gain a job or to improve their employment status, including pathways for disadvantaged learners and Queensland school students (VET in Schools).

The subsidy is available to pre-approved private and public registered training organisations to subsidise tuition fees paid by students undertaking eligible VET qualifications (primarily Certificate III qualifications).

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.

VET — Higher Level Skills Tuition Fee Subsidy

The VET Higher Level Skills Tuition Fee Subsidy provides a government subsidy to eligible students and employers to undertake a priority Certificate IV, diploma or advanced diploma qualification or industry endorsed skill set. This program assists individuals to gain employment in a critical occupation, career advancement in a priority industry or transition to university to continue their studies.

The subsidy is available to pre-approved private and public registered training organisations to subsidise tuition fees paid by students undertaking eligible VET qualifications at Certificate IV or above.

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 26 cents per km for distances between 100km - 649km, increasing to 32 cents per km for distances of 650km or more
- a 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 \$55 per day for overnight stay within Queensland and \$105 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

As part of the Construction Workforce Fund, the \$4 million Free Tools for First Years program will assist first year Queensland apprentices in the housing industry including construction, plumbing and electrical.

A rebate of up to \$1,000 is available for apprentices who commenced on or after 1 January 2024 to purchase industry-relevant tools. Apprentices are only eligible once they have completed their mandatory 3-month probational period. Applications may be made until the funding has been exhausted.

Table A.2.5 Department of Energy and Climate

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Uniform Tariff Policy — Energy Queensland (Excluding Isolated Systems)	501.9	505.6
Uniform Tariff Policy — Energy Queensland (Isolated Systems)	90.4	93.9
Queensland Business Energy Saving and Transformation Rebates Program ¹	6.0	10.0
Electricity Tariff Adjustment Scheme ²	6.2	5.9
Uniform Tariff Policy — Origin Energy	3.8	4.0
Climate Smart Energy Savers Program ³	41.5	2.5
Battery Booster Program ⁴	14.4	1.6
Drought Relief from Electricity Charge Scheme ⁵	5.0	..
Total	669.2	623.5

Notes:

1. The Queensland Business Energy Saving and Transformation Rebates Scheme opened on 5 October 2023 and has been delivered throughout 2023–24. Funding allocated to 2024–25 covers ongoing QBEST support for businesses.
2. Reductions are in line with program expectations as more participants move out of the scheme over time.
3. The Program opened on 4 September 2023 and was closed on 4 December 2023, with funding in 2024–25 to cover remaining program costs.
4. The Program has been delivered throughout 2023–24, with funding in 2024–25 to cover remaining program costs. The program closed to new conditional approval applications on 8 May 2024.
5. Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government's *Future Drought Fund Investment Strategy (2024 to 2028)* expected to be released in mid-2024.

Uniform Tariff Policy — Energy Queensland (Excluding Isolated Systems)

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

The CSO 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 in the regional areas (due to differences in network costs and energy losses).

Uniform Tariff Policy — Energy Queensland (Isolated Systems)

The Uniform Tariff Policy ensures that, where possible, all Queensland non-market electricity customers of a similar type pay a similar price for electricity regardless of where they are located. As the notified prices do not reflect the full cost of electricity supply for most regional and remote Queenslanders, a subsidy is provided through a CSO payment.

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 CSO 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.

Queensland Business Energy Saving and Transformation Rebates Program

The \$35 million Queensland Business Energy Saving and Transformation (QBEST) program, part of the *Queensland Energy and Jobs Plan*, will support businesses to purchase energy-efficient appliances and equipment, smart technology and energy management systems to reduce their energy costs.

The \$16 million Queensland Business Energy Saving and Transformation Rebates scheme provides rebates to eligible small and medium-sized Queensland businesses to install energy-efficient equipment.

Rebates of up to \$12,500 are available for eligible businesses which purchase (and install if required) eligible energy-efficient equipment.

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 a CSO payment to Origin Energy, to ensure they pay a similar price for electricity as other Queenslanders. Therefore, the CSO amount depends on the relative difference between Queensland and New South Wales retail electricity tariffs for non-market customers.

The Uniform Tariff Policy ensures that, where possible, all Queensland non-market electricity customers of a similar type pay a similar price for electricity regardless of where they are located. As the notified prices do not reflect the full cost of electricity supply for most regional and remote Queenslanders, a subsidy is provided through a CSO payment.

Climate Smart Energy Savers Program

The Climate Smart Energy Savers rebate program supports eligible Queenslanders to replace old appliances with 4 star-rated (or higher) energy-efficient appliances and hot water systems.

This initiative is part of the *Queensland Energy and Jobs Plan*, helping Queenslanders manage their energy use and bills, and reduce their carbon emissions.

Battery Booster Program

The \$16 million Battery Booster Rebate Scheme is an initiative under the *Queensland Energy and Jobs Plan*. The Scheme aims to encourage Queensland homeowners to install approved battery systems and manage their energy consumption by offering rebates to offset the costs associated with investing in a battery energy storage system.

A standard rebate of up to \$3,000 is available to eligible applicants to offset the cost of having an approved battery system suitably installed at their residential premises.

For households where the income earner earned \$66,667 or less for the most recently ended financial year, a low-income rebate of up to \$4,000 is available.

The program closed to new conditional approval applications on 8 May 2024.

Drought Relief from Electricity Charge Scheme

Drought Relief from Electricity Charges Scheme provides farmers and irrigators with relief from fixed charges for electricity accounts that are used to pump water for farm or irrigation purposes during periods of drought. The concessions can vary depending on the shires that are drought declared and the number of eligible customers.

Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government's *Future Drought Fund Investment Strategy (2024 to 2028)* expected to be released in mid-2024.

Table A.2.6 Department of Environment, Science and Innovation

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Queensland Parks and Wildlife Service — Tour Fee and Access Permits ¹	2.1	2.1
Total	2.1	2.1
Note:		
1. Value of concessions is not expected to materially change in 2024–25 due to freeze of indexation on fees and charges.		

Queensland Parks and Wildlife Service — Tour Fee and Access Permits

A range of concessions are available through the Department of Environment, Science and Innovation.

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 educational purposes.

Vehicle access permit concessions of up to 100 per cent are available in the Cooloola 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.2.7 Department of Housing, Local Government, Planning and Public Works

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Government Managed Housing Rental Rebate ¹	777.2	807.2
Home Assist Secure ²	27.3	25.9
Helping Seniors Secure Their Homes ³	45.2	22.3
Non-residential Buildings — Subsidised Rents	8.2	8.2
National Rental Affordability Scheme ⁴	12.8	6.2
Youth Subsidy — Community Housing ⁵	4.4	4.5
Rental Bond Loans	2.6	4.0
Growth Acceleration Fund — Concessional Loan Scheme ⁶	..	0.7
Non-Government Managed Housing ⁷
Total	877.7	879.0
Notes:		
1. The variance is due to an increase in private market rents based on prevailing conditions.		
2. The variance is based on the anticipated year on year demand for services provided under this scheme.		
3. The variance is based on the current and anticipated demand for services under the trial which is scheduled to close in December 2024. The extension of the trial delivers on the Queensland Government's Community Safety Plan.		
4. The variance is primarily due to a decrease in the number of incentives paid as the scheme winds down. The cessation of the scheme was a decision of the Australian Government.		
5. This concession was introduced during the 2023–24 financial year as a new initiative under the Homes for Queenslanders plan.		
6. New item for 2024–25.		
7. The value of this concession arrangement cannot be easily quantified.		

Government Managed Housing Rental Rebate

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

Assistance is provided to approximately 55,700 households. The estimated average yearly subsidy per household for 2024–25 is \$14,486.

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 a 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 2024–25, it is estimated that up to 40,000 households will be assisted.

Helping Seniors Secure Their Homes

Helping Seniors Secure Their Homes trial provides assistance to eligible homeowners aged 60 years and over who are Pensioner Concession Card holders to subsidise the cost to improve the safety and security features of their homes, allowing them to remain safe and secure in their homes. The program provides financial assistance of up to \$10,000 per household to allow them to implement a range of security measures to increase home security, including door and window locks, security screening on doors and windows, security lighting and sensor lights, alarm systems and CCTV cameras.

The trial commenced from April 2023 in Cairns, Townsville and Mount Isa Local Government Areas (LGAs) and in July 2023 was expanded to include Mareeba, Atherton and Toowoomba LGAs. The trial has been extended to December 2024.

Non-residential Buildings — Subsidised Rents

Accommodation is provided to 40 community, education, arts and not-for-profit organisations in government-owned non-residential buildings. Tenures for the occupancies are by way of leases, licences or month-to-month arrangements. Rents paid by the organisations are often below independently assessed market rent levels. Subsidised rental arrangements are provided to 26 properties comprising a total floor area of approximately 41,800 square meters. The total subsidy is calculated by deducting the actual amount paid by the occupants from the total estimated annual market rent for office space.

National Rental Affordability Scheme

The National Rental Affordability Scheme (NRAS) is an Australian Government initiative, delivered in partnership with the Queensland Government, to increase the supply of new affordable rental housing. The scheme provides financial incentives to investors to build well located dwellings and rent them to eligible low to moderate income households, at a discounted rate at least 20 per cent below market rent.

Under the scheme, the concession to the tenant is provided by the property owner. Due to the nature of the arrangement, the overall value of the concession to the tenant cannot be quantified. In 2024–25, the government has allocated \$6.2 million for the payment of financial incentives to NRAS investors who are then required to discount rents to tenants.

Youth Subsidy — Community Housing

Homes for Queenslanders, a \$3.1 billion investment into the housing system over five years, includes a \$23.2 million funding boost over five years 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 2024–25, the government has allocated \$4.5 million for purposes of housing an estimated 1,300 young people under this program.

Rental Bond Loans

The government provides interest-free rental bond loans to people who cannot afford to pay a full bond to move into private rental accommodation, thereby reducing the need for more costly, subsidised housing assistance, through 2 products:

- Bond Loans: equivalent to a maximum amount of 4 weeks rent
- Bond Loan Plus: equivalent to a maximum amount of 6 weeks rent.

The interest-free bond loan targets low-income households and can stabilise tenancies, preventing 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 2024–25, \$21.4 million in bond loans and bond loan plus may be advanced to an estimated 13,000 clients, averaging over \$1,600 support per client.

Growth Acceleration Fund — Concessional Loan Scheme

The Growth Acceleration Fund (GAF) 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 (SEQ) high-growth areas. GAF was announced as part of the 2022–23 State Budget in response to the land and housing supply challenges faced in growth areas across SEQ.

The concession represents the interest saving for the client on the low-interest loan. In 2024–25, 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.

Non-Government Managed Housing

The government provides contributions to social housing providers, including capital grants, granted land or properties, or recurrent funding, to assist in 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 providers 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 non-government managed housing in 2024–25.

Table A.2.8 Department of Justice and Attorney-General

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Public Trustee of Queensland — Concessions	44.7	45.3
Queensland Civil and Administrative Tribunal ¹	29.3	41.4
Court Services — Civil Court ²	33.5	35.4
Blue Card — Volunteer Applicants	11.6	11.7
Body Corporate and Community Management — Dispute Resolution ³	4.9	4.6
Liquor Gaming and Fair Trading — Rural Hotel Concessions	0.4	0.4
Registry of Births, Deaths and Marriages — Fee Waivers	0.1	0.1
Total	124.5	138.9
Notes:		
1. The variance is due to additional funding provided in the 2024–25 Queensland Budget.		
2. The variance is due to indexation and increased court expenditure costs.		
3. The variance is due to end of project funding which was linked with legislative changes to <i>Building Units and Group Titles Act 1980</i> .		

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 at no cost for all Queenslanders.

Queensland Civil and Administrative Tribunal

The Queensland Civil and Administrative Tribunal (QCAT) is an independent tribunal which makes decisions and resolves disputes across a wide range of jurisdictions for the community. Fees for these services are set below cost recovery to ensure services are accessible, fair and inexpensive. QCAT provides human rights services with no application fees for matters 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 record 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 well-being, 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 to not restrict access to justice due to affordability reasons. The commissioner has the discretion to waive application fees on the grounds of financial hardship.

Liquor Gaming and Fair Trading — Rural Hotel Concessions

The Office of Liquor and Gaming Regulation licenses hotels and clubs under the *Liquor Act 1992*. Under the *Liquor (Rural Hotels Concession) Amendment Act 2019*, the Rural Hotels Concession provides licence fee relief to establishments in remote communities by reducing the base licence fees for hotels and community clubs with no more than 2,000 members, for eligible licences since July 2019.

Registry of Births, Deaths and Marriages — Fee Waivers

The Registry of Births, Deaths and Marriages waives the fees for certificates provided to disadvantaged groups in the Queensland Community (e.g. Aboriginal peoples, Torres Strait Islander peoples, people who are homeless, 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 2023–24) and approximately 2,000 individuals in Queensland have received a benefit.

Table A.2.9 Department of Regional Development, Manufacturing and Water

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Sunwater Rural Irrigation Water Price Subsidy	19.0	18.9
Cloncurry Pipeline Water Supply Subsidy	7.0	7.0
Seqwater Rural Irrigation Water Price Subsidy	2.4	2.3
Disaster Relief Arrangements — Annual Water Licence Fee Waiver	0.5	0.7
Horticulture Rural Irrigation Water Price Rebate Scheme administered by the Queensland Rural and Industry Development Authority	4.0	..
Drought Relief Arrangements — Water Licence Fee Waiver ¹	0.4	..
Total	33.3	28.9
Note: 1. Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government’s <i>Future Drought Fund Investment Strategy (2024 to 2028)</i> expected to be released in mid-2024.		

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 that irrigation prices gradually transition towards cost recovery.

Funding is also provided to continue a 15 per cent discount on Sunwater irrigation prices for a 4-year period ending 2024–25.

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 that irrigation prices gradually transition towards cost recovery.

Funding is also provided to continue a 15 per cent discount on Seqwater irrigation prices for a 4-year period ending 2024–25.

Disaster Relief Arrangements — Annual Water License Fee Waiver

Fees associated with annual water licences (\$92.01) will be waived for 2024–25 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 2024–25, it is estimated 7,500 waivers will be issued to landholders.

Horticulture Rural Irrigation Water Price Rebate Scheme administered by the Queensland Rural and Industry Development Authority

Payments to the Queensland Rural and Industry Development Authority to deliver an additional 35 per cent rebate on Sunwater and Seqwater irrigation water prices related to horticulture production for a 3-year period ending 2023–24, bringing the total irrigation discount provided to 50 per cent for approved applicants.

Drought Relief Arrangements — Water Licence Fee Waiver

The Drought Relief Assistance Scheme provides relief from annual water licences and applications for stock or domestic water licences for primary producers in either a drought declared area or an individually droughted property (IDP).

Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government's *Future Drought Fund Investment Strategy (2024 to 2028)* expected to be released in mid-2024.

Table A.2.10 Department of Resources

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Exploration permit for minerals	10.0	11.0
Land Rental Rebates	0.5	..
Total	10.5	11.0

Exploration permit for minerals

An initiative of 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. This initiative also partially implements an action of the Queensland Resources Industry Development Plan, which commits to a review of fees and charges paid by the resources sector.

Land Rental Rebates

Land rent rebates are available to Grazing and Primary Production lessees, other than those on minimum rent, located in a drought declared local government area and to individually drought declared properties.

Future drought assistance arrangements will be considered by the government in response to the Burke Review and the Australian Government’s *Future Drought Fund Investment Strategy (2024 to 2028)* expected to be released in mid-2024.

Table A.2.11 Department of State Development and Infrastructure

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
South Bank Corporation — Concessional Event Hire ¹	0.7	0.5
Total	0.7	0.5

Notes:

- On 1 August 2023, all land tenure for the Parklands was returned to the South Bank Corporation (SBC). This included responsibility for all event management and activations. The 2023–24 Budget therefore did not include this item as SBC were not responsible for events at that time. SBC has therefore reported actual concessions in 2023–24 versus a nil budget for the same period.

South Bank Corporation — Concessional event hire

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

Table A.2.12 Department of Tourism and Sport

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Sport and Recreation venues — Concessional Usage Rates & Gym Fees	2.4	2.7
Total	2.4	2.7

Sport and Recreation venues — Concessional Usage Rates & Gym Fees

Concessional usage rates are offered to clients who meet the strategic objectives of the *Activate! Queensland* strategy, including not-for-profit sport and recreation organisations, Queensland

schools and Queensland state sporting organisations, for the use of Sport and Recreation owned and operated venues, including Queensland Recreation Precincts at Currimundi and Tallebudgera.

The estimated increase is due to higher venue usage following completion of recent capital improvements.

Table A.2.13 Department of Transport and Main Roads

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
General Public Transport Concessions (South East Queensland) ¹	1,920.6	2,440.5
Rail Network and Infrastructure Funding ²	837.1	946.3
Vehicle and Boat Registration Concessions ³	209.3	619.2
General Public Transport Concessions (Regional Queensland)	331.9	347.0
School Transport Assistance Scheme	163.7	167.0
TransLink Transport Concessions (South East Queensland) ⁴	85.8	60.4
Livestock and Regional Freight Contracts ⁵	43.2	41.5
Rail Concession Scheme	27.8	27.8
Other Transport Concessions (Regional Queensland) and Taxi Subsidies ⁴	23.5	25.1
Zero Emission Vehicle Rebate Scheme ⁶	26.3	7.5
Practical Driving Test ⁷	6.0	6.6
Designated Public Transport Concessions for Seniors Card Holders	4.4	4.5
Total	3,679.6	4,693.4

Notes:

1. The increase is due to a cost-of-living measure that will result in a significant decrease in fare revenue whilst operating costs remain unchanged, increasing the value of travel subsidised by the government. There is also significant investment in the South East Queensland rail network to make it reliable both in the near term and in the future when the expanded network is live. The increase also continues to improve service availability whilst maintaining affordability for all modes.
2. The increase is due to operating costs associated with an increased investment in rail infrastructure and other general cost increases.
3. The increase is due to reducing the registration fee and traffic improvement fee components of motor vehicle registration for all light vehicles by 20 per cent for 12 months from 16 September 2024, but the reduction is scheduled to start appearing on renewal notices sent to customers from 5 August 2024.
4. The decrease is driven by the cost-of-living measure resulting in lower fares from which concessions are calculated (concession rates are not impacted).
5. The decrease is due to the reduction in Remote Community Freight Contact funding due to one-off funding requirements in 2023–24 for terminal development.
6. New concession for 2024–25. The decrease is due to the expected wrap up of this scheme with the final payment to the Queensland Rural and Industry Development Authority occurring in 2024–25.
7. The increase is due to increased test volumes and a freeze in the test fee to support cost of living.

General Public Transport Concessions (South East Queensland)

The General Public Transport Concessions (South East Queensland) represents the direct funding contribution that the government makes towards the cost of operating public transport services within South East Queensland. This contribution effectively reduces the ticket price paid by all public transport users on bus, rail and ferry services, increasing the affordability of these services.

In addition, the Queensland Government is implementing a temporary fare reduction across the SEQ public transport network for 6 months commencing 5 August 2024 with a flat fare of 50 cents per trip to assist with cost-of-living pressures. In addition to this initiative, the government is also providing half-price tickets on Airtrain services.

Rail Network and Infrastructure Funding

Rail network and infrastructure funding ensures that the state-supported rail network is safe, reliable and fit for purpose. The contract also provides funding to Queensland Rail to support major capital projects and related asset strategies. The funding provided via this contract directly benefits customers of the state-supported rail network, including both freight and passengers. Without this funding, rail access charges (including public transport fares) would be significantly higher for all users of the rail network.

Rail network and infrastructure funding ensures that the state-supported rail network is safe, reliable and fit for purpose. The contract also provides funding to Queensland Rail to support major capital projects and related asset strategies. The funding provided via this contract directly benefits customers of the state-supported rail network, including both freight and passengers. Without this funding, rail access charges (including public transport fares) would be significantly higher for all users of the rail network.

Vehicle and Boat Registration Concessions

Vehicle registration concessions for light and heavy motor vehicles and recreational boats are provided to a wide variety of individuals and organisations, including holders of the Pensioner Concession Card, Queensland Seniors Card and to those assessed by the Department of Veterans' Affairs as meeting the necessary degree of incapacity or impairment, primary producers and charitable organisations. As at 31 March 2024, the Queensland Government is providing vehicle registration concessions on approximately 703,816 vehicles.

Person based concessions, such as those aimed at improving access to travel for pensioners, seniors and persons with a disability, provide a reduced rate of registration fees. For most eligible card holders, a concession for a 4-cylinder vehicle would reduce the 12-month registration fee, excluding the Traffic Improvement Fee (TIF), by 50 per cent from \$360.60 to \$180.30. 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 2024, these concessions apply to approximately 585,907 vehicles and 34,799 vessels.

A Special Interest Vehicle (SIV) registration concession is offered for motor vehicles that have low use associated with vintage and historic and street rod car club events. A SIV concession would reduce the 12-month registration fee for a 6-cylinder SIV over 80 per cent from 1 October 2024 from \$456.75 to \$81.25. As at 31 March 2024, this concession applies to approximately 43,350 vehicles.

A registration concession is also available for prescribed heavy vehicles that are solely used for the purpose of carrying on the business of a primary producer. A primary production business consists mainly of the production of raw materials for clothing or food (derived from agriculture, dairying, fishing, raising of livestock or viticulture), where transportation is incidental to the main activity. Eligible primary producers receive registration concessions for prescribed heavy vehicles, reducing their registration fees by 50 to 75 per cent. For example, a primary producer's 12-month registration fee for a 2-axle truck with a Gross Vehicle Mass over 12 tonne reduces from \$1,218.55 to \$650.55. This is a 47 per cent reduction in the registration fee. As at 31 March 2024, this concession applies to approximately 30,349 heavy vehicles.

Other motor vehicle registration concessions are also provided to local governments, charitable and community service organisations, and people living in remote areas. Vessel registration concessions may be provided to accredited surf lifesaving clubs and schools.

Registration Fees Reduction

In addition to the general vehicle and boat registration concessions, the Queensland Government will be reducing light vehicle registration fees by 20 per cent for registration terms commencing from 16 September 2024, and is schedule to start being reflected on renewal notices issued to customers from 5 August. This measure will provide cost-of-living relief to Queensland vehicle owners across the state and will be applied for 12 months at an estimated cost of \$435 million.

The reduction will see a 12-month registration bill for a private use 4-cylinder vehicle reduce by almost \$85, bringing registration fees down to \$338.75, including the TIF and excluding CTP. For vehicles registered on a pensioner concession, the reduction will be nearly \$50 and will reduce registration fees down to \$194.50, including the TIF and excluding CTP.

The reduction will apply to the registration fee and the traffic improvement fee for all light vehicles, regardless of purpose of use and will include motorcycles and trailers. The reduction will benefit owners of around 5.7 million vehicles across the state and builds on the previously announced freeze on registration fee increases, which will be implemented from 1 July 2024.

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)
- subsidies for air services to remote and rural communities within the state
- subsidies for Kuranda Scenic Railway
- TravelTrain (excluding the 'Rail Concession Scheme' for eligible pensioners, veterans and seniors)
- subsidies for long distance coach services to rural and remote communities within the state
- subsidies for Heritage Rail Services
- subsidies for the Rail XPT Service (Sydney-Brisbane) and Savannahlander (Atherton Tableland).

The Queensland Government is implementing a temporary fare reduction on contracted regional bus services for 6 months commencing 5 August 2024 with a flat fare of 50 cents per trip to assist with cost-of-living pressures.

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 with travel costs. The scheme provides funding to reduce the cost of travelling to school on bus, rail and/or ferry services, with allowances for private vehicle transport in certain circumstances. A typical concession would be to fully fund the cost of travel from home to the nearest state primary or high school where no local primary or high school is available (e.g. from Bargara to Bundaberg High School). In 2024–25, approximately 122,000 students will be STAS eligible.

TransLink Transport Concessions (South East Queensland)

The TransLink Transport Concessions (South East Queensland) are provided by the government to ensure access and mobility for Queenslanders who require assistance because of age, disability, or fixed low income. Passengers entitled to receive public transport concessions include holders of a Pensioner Concession Card, Veterans' Affairs Gold Card, Seniors Card, Companion Card, Vision Impairment Travel Pass, Total Permanent Incapacitated (TPI) Veteran Travel Pass, children, secondary and tertiary students, JobSeeker and Youth Allowance recipients, asylum seekers and White Card holders. Under current fare arrangements, approved concession groups receive at least a 50 per cent discount when compared to the same applicable adult fare.

Livestock and Regional Freight Contracts

The Livestock and Regional Freight Contracts provide funding to support the movement of cattle (via rail only) and freight (via road and rail) to and from regional areas of Queensland. The funding provided directly benefits the cattle industry and enables regional Queensland communities to maintain employment and directly benefits those communities who are reliant on rail freight services by reducing the cost of these freight services for users.

Rail Concession Scheme

The Queensland Rail Concession Scheme improves the affordability of long distance and urban rail services for eligible pensioners, veterans, seniors and current/past rail employees with 25 years of service. Assistance for long distance rail services is provided through discounted fares and free travel vouchers. For TravelTrain (long distance rail) services, depending on the service, the concession may be for free travel for up to 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 by the government to ensure access and mobility for Queenslanders who require assistance because of age, disability or fixed low income. Passengers entitled to receive public transport concessions include holders of a Pensioner Concession Card, Veterans' Affairs Gold Card, Seniors Card, Companion Card, Vision Impairment Travel Pass, TPI Veteran Travel Pass, children, secondary and tertiary students, JobSeeker and Youth Allowance recipients, asylum seekers and White Card holders. The Taxi Subsidy Scheme aims to improve the mobility of persons with severe disabilities by providing a 50 per cent concession fare up to a maximum subsidy of \$30 per trip.

Zero Emission Vehicle Rebate Scheme

As part of Queensland's *Zero Emission Vehicle Strategy 2022–2032*, the Queensland Government's Zero Emission Vehicle (ZEV) rebate is intended to reduce the upfront costs of purchasing a new, full battery, light passenger, or light commercial ZEV. The upfront purchase price of ZEVs has been a significant barrier to many Queenslanders who wish to transition to or purchase a ZEV as their next vehicle.

The rebate aims to encourage both individuals and businesses to purchase ZEVs instead of internal combustion engine vehicles, making entry level ZEVs more affordable. Over time, ZEVs are becoming more accessible at lower prices due to a wider range of ZEV models available in Australia, competition between carmakers and surplus inventory. These factors are contributing to

the gradual decline in ZEV prices, with the rebate scheme likely to be exhausted around August-September 2024.

Rebates are available for eligible vehicles under \$68,000 which effectively targets the lower end of the ZEV market, to assist more middle to lower income Queenslanders to access ZEVs. A rebate of \$6,000 is available for eligible households earning up to a total taxable household income of \$180,000 per year, and a \$3,000 rebate is available for households earning more than a total taxable household income of \$180,000 per year. A \$3,000 rebate is also available to Queensland businesses.

As at 3 June 2024, there were a total of 8,042 recipients of the rebate, of which 3,502 Queenslanders received the \$6,000 rebate. This scheme is administered by the Queensland Rural and Industry Development Authority.

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 (\$64.95 (including GST) current at 1 July 2024), providing a direct concession to applicants.

Designated Public Transport Concessions for 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. Under current fare arrangements, this enables eligible interstate visitors to receive at least a 50 per cent discount when compared to the same applicable adult fare.

Table A.2.14 Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts^{1,2}

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Queensland Museum — Arts Concessional Entry Fees ³	3.1	2.6
Queensland Performing Arts Trust — Arts Concessional Entry Fees ⁴	1.8	1.3
Arts Queensland — Discount on Property Lease Rentals	0.7	0.7
Queensland Performing Arts Trust — Venue Hire Rebates	0.5	0.5
Arts Queensland — Venue Hire Rebates ⁵	0.5	0.4
Queensland Art Gallery — Arts Concessional Entry Fees ⁶	0.7	0.4
State Library of Queensland — Venue Hire Rebates	0.4	0.4
Total	7.7	6.3

Notes:

- Numbers may not add up due to rounding.
- Funding for the Queensland energy rebate was appropriated to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts but is presented together with the Australian Government funding under the Department of Child Safety, Seniors and Disability Services in Table A.2.2 for consistency and comparability.
- The variance is due to building works being conducted in 2024–25 resulting in lower ticketed revenue and concessions offered.
- Concessions are dependent on the type of shows QPAC provides in the year; it is not expected there will be similar major shows presented in 2024–25 as there was in 2023–24.
- Judith Wriarth Art Centre is being refurbished in 2024–25 resulting in lower concessions due to unavailable performance space.
- Ticket sales were higher than expected in 2023–24. In 2024–25 the Asia Pacific Triennial exhibition is a free show which reduces the number of ticketed exhibitions and results in lower concessions offered.

Queensland Museum — Arts Concessional Entry Fee

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

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.

Arts Queensland — Discount on Property Lease Rentals

Property lease rentals are provided to arts and cultural organisations at a discount from market rental rates at the Judith Wright Arts Centre, Festival House, and Bulmba-ja Arts Centre. Further discounts on specialist rehearsal and gallery space are given as negotiated at the time of entering the lease and dependent on the individual arts or cultural organisation and its funding.

Queensland Performing Arts Trust — Venue Hire Rebates

Venue hire rebates are offered to government-funded cultural organisations, charitable organisations, government departments and educational institutions. Organisations currently receiving discounts are Queensland Symphony Orchestra, Opera Queensland, Queensland Theatre Company and Queensland Ballet.

Arts Queensland — Venue Hire Rebates

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

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.2.15 Queensland Fire Department

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Emergency Management Levy Concession	11.5	11.7
Total	11.5	11.7

Emergency Management Levy Concession

The Emergency Management Levy (EML) is applied to all prescribed Queensland property via council rates to ensure there is a secure funding base for fire and emergency services when Queenslanders are at risk during emergencies such as fire and accidents, as well as floods, cyclones, 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 2024–25, 285,000 property owners are estimated to receive the concession.

Table A.2.16 Queensland Health

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Oral Health Scheme ¹	186.6	188.3
Patient Travel Subsidy Scheme ²	99.8	118.5
Medical Aids Subsidy Scheme ³	28.0	31.1
Spectacle Supply Scheme ⁴	9.3	10.6
Hospital Car Parking Concession Scheme ⁵	1.8	1.8
Total	325.5	350.3

Notes:

1. The increase in 2024–25 estimate is primarily due to an escalation in state funding for the Oral Health Scheme. In the 2024–25 financial year, Commonwealth funding available under the Federation Funding Agreement on Public Dental Services for Adults will be the same as previous years.
2. The increase in Patient Travel Subsidy Scheme (PTSS) expenditure is due to increased PTSS claims, driven by increased demand projections and increased concession rate subsidies.
3. The 2023–24 estimated actual of \$28.0 million is lower than the 2023–24 estimate by \$2.5 million due to residual impacts of the COVID-19 pandemic in July to December 2023. 2024–25 estimate represents a return to normal operations utilising the full year MASS budget.
4. 2024–25 estimate represents a return to normal operations utilising the full year Spectacle Supply Scheme budget.
5. Actual expenditure varies slightly from year to year in response to demand by eligible patients, the value of parking tickets, and the level of subsidy provided, at each site.

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 economy/government 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 for deceased patients under the PTSS scheme to their Queensland place of residence; or their Queensland Traditional Homelands; or their Queensland First Nations Country is also provided for.

Medical Aids Subsidy Scheme

The Medical Aids Subsidy Scheme (MASS) provides access to 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. Actual expenditure for 2023–24 reflects the changing impacts of the National Disability Insurance Scheme (NDIS) as MASS clients are competing with NDIS participants for prescriber services.

Based on demand in 2023–24, and current applications, the scheme is estimated to provide 66,500 occasions of service to approximately 45,755 clients. The scheme is estimated to provide approximately 60,000 occasions of service to approximately 47,000 clients in 2024–25.

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 2023–24, it is estimated that SSS will provide approximately 63,000 items to 59,000 clients. The average cost of services provided to applicants during 2023–24, is approximately \$139 per item, including the costs of administering the scheme through the Medical Aids Subsidy Scheme.

Hospital Car Parking Concession Scheme

The Hospital Car Parking Concession Scheme supports Hospital and Health Services to provide affordable car parking for eligible patients and their carers at 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 an average discount of approximately 50 to 60 per cent of the commercial cost of parking, with a 60 per cent average discount realised across all sites in 2023–24.

A.3 Concessions by government-owned corporation

Table A.3.1 Energy Queensland Limited

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Regulated Service Charges — Energex	11.4	12.1
Regulated Service Charges — Ergon Energy	10.3	11.3
Total	21.7	23.4

Regulated Service Charges — Energex

Under Schedule 8 of the *Electricity Regulation 2006*, charges for a range of services provided by Energex Limited (Energex) to energy retailers, for example disconnection and reconnection of supply, are capped. The maximum amount Energex is able to charge for these services is, on average, less than the value which the Australian Energy Regulator ascribes to the provision of these services by Energex, resulting in a concession provided to energy retailers and in turn, to households.

Regulated Service Charges — Ergon Energy

Under Schedule 8 of the *Electricity Regulation 2006*, service charges for a range of services provided by Ergon Energy Corporation Limited (Ergon Energy) to energy retailers, for example disconnection and reconnection of supply, are capped. The maximum amount Ergon Energy is able to charge for these services is, on average, less than the value which the Australian Energy Regulator ascribes to the provision of these services by Ergon Energy, resulting in a concession provided to energy retailers and in turn, to households.

Table A.3.3 Gladstone Ports Corporation Limited

Concession	2023–24	2024–25
	Est. Act. \$ million	Estimate \$ million
Concessional Port Charges	36.0	38.0
Total	36.0	38.0

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.3.4 Sunwater Limited

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Water Supply Contracts ^{1,2}	51.6	53.8
Total	51.6	53.8
Notes:		
1. No CSO values are included in these concessions.		
2. The movement takes into account prices increasing in line with CPI.		

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.3.5 Concessional Leases by Entity (Industry, Commercial and Community)

Concession	2023–24 Est. Act. \$ million	2024–25 Estimate \$ million
Port of Townsville Limited	6.6	6.8
Gladstone Ports Corporation Limited	3.3	5.4
Queensland Rail Limited	2.6	2.7
Far North Queensland Ports Corporation Limited	2.0	2.0
North Queensland Bulk Ports Corporation Limited	1.5	1.5
Total	16.0	18.4

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.