

State Budget 2014-15

Concessions Statement

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STATE BUDGET

2014-15

CONCESSIONS STATEMENT

TABLE OF CONTENTS

1. Overview	1
Introduction.....	1
Termination of Australian Government Assistance to Pensioners and Seniors Card Holders	1
Focus.....	2
Explanation of Scope.....	3
Summary Table - Concessions by agency	4
2. Concessions by Agency	9
Department of Agriculture, Fisheries and Forestry	9
Department of Communities, Child Safety and Disability Services	10
Department of Education, Training and Employment	13
Department of Energy and Water Supply	19
Department of Environment and Heritage Protection	23
Department of Housing and Public Works	23
Department of Justice and Attorney-General.....	26
Department of National Parks, Recreation, Sport and Racing.....	28
Department of Natural Resources and Mines.....	29
Department of Science, Information Technology, Innovation and the Arts.....	29
Department of Transport and Main Roads.....	32
Public Safety Business Agency	37
Queensland Fire and Emergency Services	38
Queensland Health.....	38
CS Energy Limited.....	41
ENERGEX Limited	41
Ergon Energy Corporation Limited	42
Far North Queensland Ports Corporation Limited.....	42
Gladstone Ports Corporation Limited.....	42
North Queensland Bulk Ports Corporation Limited	43
Port of Townsville Limited.....	43
Queensland Rail	44
Stanwell Corporation Limited.....	45
SunWater Limited	45

1. OVERVIEW

FEATURES

- This statement provides information on the cost of concessions provided by Government across a wide range of services including transport, electricity and water.
- The total value of concessions is estimated to be \$5.1 billion in 2014-15.
- In its 2014-15 Budget, the Australian Government announced the unilateral termination of national partnership funding for concessions for pensioners and Seniors Card holders, at a cost to Queensland of \$54.2 million in 2014-15 and \$233.2 million over four years.

INTRODUCTION

The Government provides a diverse range of concessions across a wide variety of services. In addition to targeted discounts, rebates and subsidies for individuals or families based on eligibility criteria relating to factors such as age, income and special needs or disadvantage, broader concession arrangements are in place that reduce the price paid by all consumers in areas such as transport, electricity and water.

The majority of people will benefit from at least one concession and in many cases will benefit from multiple concessions each year. For example, aged pensioners are eligible for a number of Queensland Government concessions, including discounts on their council rates, water, gas and electricity bills, vehicle registration fees as well as subsidised optometry and dental services.

Further information on the eligibility requirements and benefits of a range of Government concessions can be found at: <http://www.qld.gov.au/community/cost-of-living-support/concessions/>.

Termination of Australian Government Assistance to Pensioners and Seniors Card Holders

In its 2014-15 Budget, the Australian Government announced that it would unilaterally terminate the *National Partnership Agreement on Certain Concessions for Pensioner Concession Card and Seniors Card Holders* (the NPA) from 1 July 2014.

This will reduce the funding to Queensland by \$54.2 million in 2014-15 and \$233.2 million over four years. As a consequence of the Australian Government's decision, 15% of the total cost of existing concessions supported through the NPA for Pensioner Concession Card and Seniors Card holders is no longer funded.

Unfortunately, this will need to be passed on to pensioners and Seniors Card holders through reductions in the level of concessions that are available to them. Queensland Government funding of affected concessions will not be reduced, but will be maintained at existing levels.

The impact on specific concessions is still to be determined, with the indicative date for implementing the flow through of the Australian Government's termination of funding anticipated to be 1 October 2014. For this impact to be avoided, it would be necessary for the Australian Government to reinstate its funding. Impacted concessions are set out in Table 1.

Table 1	
Concessions (Pensioner and Seniors Card holder portion)	
Impacted by Termination of the NPA¹	
Concession	2014-15 Estimate \$ million
Electricity Rebate Scheme	149.2
Pensioner Rate Subsidy Scheme	52.0
South East Queensland (SEQ) Pensioner Water Subsidy Scheme	19.6
Reticulated Natural Gas Rebate Scheme	2.1
Vehicle registration concessions ²	81.1
TransLink Transport Concessions (South East Queensland) ³	19.0
Rail Concession Scheme ⁴	12.6
Total	335.6
Withdrawn Australian Government contribution for Pensioner Concession Card and Seniors Card Holders concessions ⁵	50.4
Percentage of Australian Government contribution	15%
Notes:	
1. Numbers may not add due to rounding.	
2. The NPA only relates to the motor vehicle portion of this concession provided to Pensioner Concession Card and Seniors Card holders. The 2014-15 estimate for this item in Table 2 includes all recipients and concessions for boat registrations.	
3. Estimate is the Pensioner and Seniors Card holder component of this concession. The 2014-15 estimate for this item in Table 2 includes a broad range of recipients in addition to Pensioners Concessions Card and Seniors Card holders.	
4. The NPA only relates to the urban rail component of this concession provided to Pensioner Concession Card and Seniors Card holders. The 2014-15 estimate for this item in Table 2 includes both urban rail and long distance rail concessions.	
5. Estimated total reduction in Australian Government funding under the NPA in 2014-15 is \$54.2 million. This amount comprises \$50.4 million related to the items listed in this table plus \$3.8 million for the ceased Designated Public Transport Concession for Seniors Card Holders concession (refer note 24 of Table 2).	

FOCUS

This statement highlights the cost and nature of concessions provided by the Queensland Government. It covers concessions that are direct Budget outlays (for example, fee subsidy payments) and revenue foregone through fees and charges that are set at a lower rate than applies to the wider community or, in the case of broader concessions, the full cost of service provision.

Table 2 sets out the cost of concessions by agency. The total value of these concessions is estimated at \$5.1 billion in 2014-15. This represents a significant Government and taxpayer commitment to improving the accessibility and affordability of a diverse range of services and reducing the price paid by consumers of those services to ease cost of living pressures.

EXPLANATION OF SCOPE

For the purposes of this document, concessions include:

- discounts, rebates and subsidies to improve access to, and the affordability of, a range of services for individuals or families based on eligibility criteria relating to factors such as age, income and special needs or disadvantage
- concessional prices for Government services, where the price charged to all consumers is less than the full cost of service provision.

Both General Government (GG) and Public Non-financial Corporation (PNFC) sector concessions are included. Where a payment is made from a GG sector agency to a PNFC entity for a concession arrangement, the expenditure is reported against the GG 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 \$100,000 in 2014-15.

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

- direct Budget outlay cost (for example, direct subsidy or rebate payments or Government's contribution in the case of items such as rental subsidies)
- revenue foregone (for example, concessional fees and charges)
- cost of goods and services provided.

For the purposes of illustration, the document often uses averages to demonstrate the value of the concession to consumers. However, averages are not reflective of individual circumstances, meaning the actual dollar value of the concession to consumers will vary from person to person.

This Concessions Statement does not include Tax Expenditures (for example, tax exemptions, reduced tax rates, tax rebates and deductions). Information on Tax Expenditures is provided as an appendix to Budget Paper 2.

**Table 2
Concessions by agency¹**

Agency	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Department of Agriculture, Fisheries and Forestry		
Drought Relief Assistance Scheme - Fodder and Water Freight ²	9.0	9.4
Drought Relief Assistance Scheme - Emergency Water Infrastructure Rebate ²	11.0	9.4
Primary Industry Productivity Enhancement Scheme ³	12.8	6.2
Hendra Virus - rebate to front line veterinarians	0.1	0.5
Department of Communities, Child Safety and Disability Services		
Electricity Rebate Scheme ⁴	128.0	149.2
Pensioner Rate Subsidy Scheme ⁵	50.5	52.0
South East Queensland (SEQ) Pensioner Water Subsidy Scheme	19.0	19.6
Home Energy Emergency Assistance Scheme ⁶	6.0	10.0
Electricity Life Support Concession Scheme	1.9	2.2
Reticulated Natural Gas Rebate Scheme	2.0	2.1
Medical Cooling and Heating Electricity Concession Scheme ⁷	0.9	1.1
Department of Education, Training and Employment		
Vocational Education and Training (VET) - Certificate 3 Guarantee Tuition Fee Subsidy ^{8,9}	100.3	100.8
VET - Higher Level Skills Tuition Fee Subsidy ^{8,10}	58.8	55.0
User Choice - Apprentice and Trainee Training Subsidy ^{8,11}	210.0	225.0
Travel and Accommodation Subsidy	4.5	4.5
Textbook and Resource Allowance ¹²	48.4	55.0
School Transport Assistance for Students with Disabilities	38.6	39.6
Living Away from Home Allowance Scheme	6.1	6.8
Non-Government Schools Transport Assistance Scheme	5.1	5.2
Distance Education - Information and Communication Technology Subsidy Scheme	0.7	0.7
Distance Education - Non-Government Student Fee Subsidy	0.4	0.4
Dalby State High School - Bunya Campus Residential Facility	2.3	2.3
Spinifex State College - Mount Isa Student Residential Facility ²	1.0	1.0
Far North Queensland Region - Student Residential College	0.5	0.5
Tuition fee exemptions/waivers - dependants of international students	5.5	5.5
Department of Energy and Water Supply		
Ergon Energy - Uniform Tariff Policy (excluding Isolated Systems) ¹³	482.4	584.6
Ergon Energy - Uniform Tariff Policy for Isolated Systems ¹³	72.4	71.3
Origin Energy - Uniform Tariff Policy	6.0	6.5
Urban Water Price Path ¹⁴	284.3	194.3
Rural Irrigation Water Price Subsidy ¹⁵	7.4	6.0
Cloncurry Water Pipeline Water Supply Subsidy ²	5.3	5.5
Bulk Water Rural Irrigation Water Price Subsidy	2.3	2.3
Department of Environment and Heritage Protection		
Protected Plant Licence and Permits Concessions ^{2,16}	..	0.1

**Table 2
Concessions by agency¹**

Agency	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Department of Housing and Public Works		
Government managed housing rental rebate	409.6	409.5
Non-government managed housing ¹⁷	N/A	N/A
National Rental Affordability Scheme ¹⁸	18.9	27.3
Home Assist Secure ¹⁹	16.4	18.5
Non-residential buildings - subsidised rents	5.3	5.4
Department of Justice and Attorney-General		
Public Trustee of Queensland - Concessions	28.7	30.7
Queensland Civil and Administrative Tribunal Fees ²	16.5	15.4
Court Services - Civil Court Fees ²	15.7	13.6
Youth Justice Adventure Based Learning Services (The Outlooks)	2.3	2.4
Body Corporate and Community Management - Dispute Resolution	2.1	2.1
Electrical Safety Office - Equipment Certifications	0.1	0.1
Department of National Parks, Recreation, Sport and Racing		
Tour fee and access permit concessions	0.9	1.0
Active Recreation Centres - concessional usage rates	0.3	0.3
Department of Natural Resources and Mines		
Drought Assistance Package - Water Licence Fee Waiver and Land Rental Rebates ²	5.0	3.9
Department of Science, Information Technology, Innovation and the Arts		
Arts Queensland - Discount on property lease rentals	0.8	0.8
Queensland Museum - Arts concessional entry fees	0.9	0.8
Queensland Performing Arts Trust - Venue hire rebates	0.7	0.7
Queensland Art Gallery - Arts concessional entry fees ²⁰	2.2	0.4
Arts Queensland - Venue hire rebates ²	0.3	0.3
State Library of Queensland - Venue hire rebates	0.3	0.3
Queensland Performing Arts Trust - Arts concessional entry fees	0.2	0.2
Arts Queensland - Arts concessional entry fees ²	0.1	0.1
Department of Transport and Main Roads		
General Public Transport Concessions (South East Queensland) ²¹	1,063.6	1,122.0
General Public Transport Concessions (Regional Queensland) ²²	198.5	217.7
TransLink Transport Concessions (South East Queensland) ²³	106.6	120.2
Other transport concessions (Regional Queensland) and taxi subsidies	25.9	26.7
Designated Public Transport Concessions for Seniors Card Holders ²⁴	3.8	..
Rail Network and Infrastructure Funding	546.9	556.7
Rail Concession Scheme	36.9	36.0
Aurizon - Livestock and Regional Freight Contracts ²⁵	144.9	156.7
School Transport Assistance Scheme	138.4	139.3
Vehicle and boat registration concessions ²⁶	131.0	133.7
Commercial ship registration and licensing	9.5	9.5
Practical Driving Test	6.4	6.7

**Table 2
Concessions by agency¹**

Agency	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Public Safety Business Agency		
Blue card assessments - volunteer applicants ²⁷	9.7	10.0
Queensland Fire and Emergency Services		
Emergency Management, Fire and Rescue Levy Concession	7.8	8.9
Queensland Health		
Oral Health Scheme ²⁸	165.3	151.6
Patient Travel Subsidy Scheme ²⁹	73.0	81.1
Medical Aids Subsidy Scheme ³⁰	40.4	40.3
Spectacle Supply Scheme	9.0	9.1
Community Aids Equipment and Assistive Technologies Initiative and Vehicle Options Subsidy Scheme ^{2,31}	7.5	5.0
CS Energy Limited		
Gladstone Power Station Interconnection and Power Pooling Agreement (IPPA) ³²	commercial- in-confidence	commercial- in-confidence
ENERGEX Limited		
Regulated Service Charges ³³	12.6	13.1
Ergon Energy Corporation Limited		
Regulated Service Charges ²	4.3	4.7
Far North Queensland Ports Corporation Limited		
Concessional Leases - Industry/Commercial	0.6	0.6
Concessional Leases - Community	0.2	0.2
Gladstone Ports Corporation Limited		
Concessional Port Charges ³⁴	47.3	49.4
Concessional Leases - Industry/Commercial	3.4	3.2
Concessional Leases - Community	0.5	0.5
North Queensland Bulk Ports Corporation Limited		
Concessional Leases - Industry/Commercial	1.5	1.6
Concessional Leases - Community	0.2	0.2
Port of Townsville Limited		
Concessional Leases - Industry/Commercial	5.3	5.4
Concessional Leases - Community	0.1	0.1
Queensland Rail		
Kuranda Scenic Railway	10.3	8.2
Heritage Rail Services	5.8	6.2
Concessional Leases - Community	1.6	1.6
Stanwell Corporation Limited		
Fixed Water Grid Contracts	16.0	16.4

**Table 2
Concessions by agency¹**

Agency	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
SunWater Limited		
Water Supply Contracts	21.2	21.0
Total	4,966.8	5,132.0
Adjustment for Australian Government Termination of NPA³⁵	..	(50.4)
Adjusted Total	4,966.8	5,081.7

Notes:

1. Numbers may not add due to rounding.
2. New item for the 2014-15 Concessions Statement.
3. The forecast decrease in 2014-15 reflects the overall anticipated reduction in Primary Industry Productivity Enhancement Scheme loans being approved as compared to actual loan approvals in 2013-14. The decrease is anticipated as primary producers access the Australian Government's new Farm Finance Concessional Loans and Drought Concessional Loans.
4. The increase between the 2013-14 estimated actual and the 2014-15 estimate reflects the combined impact of forecast increases in electricity prices and card holder numbers.
5. The increase between the 2013-14 estimated actual and the 2014-15 estimate is due to projected claimant growth.
6. Funding available for this concession was increased to \$10 million per annum as part of the 2013-14 Budget. The 2013-14 estimated actual reflects forecast payments under the arrangement, which is driven by demand.
7. The increase between the 2013-14 estimated actual and the 2014-15 estimate reflects the combined impact of forecast increases in electricity prices and card holder numbers. Increased awareness of the scheme is expected to result in higher take-up in 2014-15.
8. Vocational Education and Training (VET) funding has been significantly restructured since the 2013-14 Budget. Direct comparison between the 2013-14 and 2014-15 Concessions Statements for these items is not possible. The 2013-14 estimated actual has been prepared using the new concession structure. As Industry Training schemes and VET Fee Exemptions for Indigenous students reported in the 2013-14 Concessions Statement will now be delivered as wrap around services, they are no longer within scope for the Concessions Statement.
9. The Certificate 3 Guarantee is a demand driven program that commenced in 2013-14. With the implementation of a fully contestable training market from 1 July 2014, a larger range of qualifications will be made available to eligible participants, resulting in a higher demand for training and increased delivery of this training. Programs previously included under Vocational Education and Training (VET) - Tuition Fee subsidy and the VET - Strategic Purchasing Program are now reported here.
10. The Higher Level Skills program funded the delivery of qualifications during the transition year for TAFE Queensland to assist in the move to a fully contestable market. In 2014-15, the number of qualifications funded under the program will decrease, but investment is forecast to increase over time due to investment being managed through fully contestable and demand-driven arrangements.
11. The increase in 2014-15 is due to the Registered Trade Skills Pathway, Industry Pre-Apprenticeship Program and Trade Skills Assessment programs being introduced in 2014-15.
12. The increase in 2014-15 is due to a combination of CPI indexation and forecast enrolment growth in State and non-Government schools.
13. In response to the Interdepartmental Committee on Electricity Sector Reform Recommendation 5.5.6, from 2014-15 the former Ergon Energy - Uniform Tariff Policy concession will be reported as two separate items - Ergon Energy - Uniform Tariff Policy (excluding Isolated Systems) and Ergon Energy - Uniform Tariff Policy for Isolated Systems, to improve reporting transparency. The 2013-14 estimated actual for the former Ergon Energy - Uniform Tariff Policy concession has been recast across these two new items.
14. The variance between the 2013-14 estimated actual and the 2014-15 estimate reflects a decrease in the difference between the price paid by consumers and the cost of supply, consistent with the staged transition to full cost recovery under the 10 year bulk water price path in South East Queensland.
15. The change between the 2013-14 estimated actual and 2014-15 estimate reflects irrigation prices increasing as a result of the current 2012-17 price path leading to a reduction in the concession required.
16. The new licences and permits commenced on 31 March 2014. The 2013-14 estimated actual reflects three months of concessional expenditure (\$21,000).
17. The value of this concession arrangement is unable to be accurately quantified.
18. The increase in the National Rental Affordability Scheme incentive payments is due to the increase in the number of dwellings delivered from approximately 8,700 in 2013-14 to over 10,000 in 2014-15.

Table 2
Concessions by agency¹

Notes:

19. The increase in Home Assist Secure payments in 2014-15 reflects a grant indexation adjustment of 3.25%.
20. The decrease between the 2013-14 estimated actual and the 2014-15 estimate is mainly due to forecasting fewer ticketed exhibitions and exhibitions being of a smaller scale.
21. The increase between the 2013-14 estimated actual and the 2014-15 estimate reflects annual cost indexation and additional costs associated with the provisioning of the new Gold Coast Light Rail operations.
22. The increase between the 2013-14 estimated actual and the 2014-15 estimate reflects cost indexation and cost uplifts associated with the new Tilt Service, the 'Spirit of Queensland'.
23. The increase between the 2013-14 estimated actual and the 2014-15 estimate reflects the January 2014 7.5% fare increase and 2014-15 being the first full year of operation of the Gold Coast Light Rail which will attract higher usage and increase the cost of concessions.
24. Due to the termination of the *National Partnership Agreement on Certain Concessions for Pensioner Concession Card and Seniors Card Holders* from 1 July 2014, this concession arrangement will cease.
25. The increase between the 2013-14 estimated actual and the 2014-15 estimate reflects contractual cost increases associated with livestock and regional freight transport.
26. This concession combines two previously reported concession items - light and heavy vehicle registration concessions and recreational ship registration and licensing.
27. Previously reported against the Commission for Children and Young People and Child Guardian. As part of the Government's response to the recommendations of the Queensland Child Protection Commission of Inquiry, the Commission will cease to exist in its current form from 1 July 2014. The blue card function will transition at that time to the Public Safety Business Agency.
28. The 2014-15 estimate reflects reduced funding under the National Partnership Agreement for Treating More Public Dental Patients, which concludes in 2014-15.
29. The variation between the 2013-14 estimated actual and 2014-15 estimate is due to predicted annual growth.
30. Structural reform has resulted in efficiency savings that are reflected in the slight decrease in the 2014-15 estimate.
31. The Community Aids Equipment and Assistive Technologies Initiative and Vehicle Options Subsidy Scheme transferred to Queensland Health from Department of Communities, Child Safety and Disability Services on 1 May 2014. In 2013-14 Department of Communities, Child Safety and Disability Services funded an additional one off internal allocation of \$2.5 million as part of the initial program set up to address latent and first year demand and includes the transition costs to Queensland Health.
32. Due to the parties to the IPPA including private sector companies, current estimates are commercial-in-confidence and are unable to be published.
33. Variance year on year is driven by an increase in price and cost (approximately 3%) combined with an increase in forecast volume of Alternative Control Services (approximately 1%).
34. The increase in concessional port charges in 2014-15 reflects forecast increases in throughput by industry.
35. Specific concessions have not been adjusted at this stage for the Australian Government's unilateral decision to terminate assistance to Pensioner Concession Card and Seniors Card holders from 1 July 2014. Refer to Table 1 for further information on the concession items impacted by this decision. The estimated total reduction in Australian Government funding under the NPA in 2014-15 is \$54.2 million. This amount comprises \$50.4 million related to the items listed in Table 1 plus \$3.8 million for the ceased Designated Public Transport Concession for Seniors Card Holders concession (refer note 24).

2. CONCESSIONS BY AGENCY

Department of Agriculture, Fisheries and Forestry

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Drought Relief Assistance Scheme - Fodder and Water Freight	9.0	9.4
Drought Relief Assistance Scheme - Emergency Water Infrastructure Rebate	11.0	9.4

Funding for the Drought Relief Assistance Scheme (DRAS) provides freight subsidies and emergency water infrastructure rebates to support producers and communities that have been affected by drought conditions across the State. Freight subsidies of up to 50% and emergency water infrastructure rebates of up to 50% are available to eligible applicants, up to a maximum of between \$20,000 and \$40,000 per property, per financial year.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Primary Industry Productivity Enhancement Scheme	12.8	6.2

The Primary Industry Productivity Enhancement Scheme is administered by QRAA 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 \$650,000 support applicants to enter primary production and to improve productivity and sustainability. The average concessional interest rate on these loans is 3.97%.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Hendra Virus - rebate to front line veterinarians	0.1	0.5

In accordance with its election commitment, the Government provides a rebate towards the cost of eligible personal protective equipment used by veterinarians in the testing of suspected Hendra virus cases. The rebate scheme came into effect on 1 July 2012.

The rebate scheme allows private veterinarians to claim up to \$250 from Biosecurity Queensland by way of a start-up rebate. It is intended to equip veterinarians with appropriate personal protective equipment for themselves and anyone else assisting with the testing of horses. A replenishment rebate of \$250 is also available for veterinarians that have conducted Hendra virus testing in order to assist them with the cost of restocking personal protective equipment.

Funding of \$0.5 million is allocated in 2014-15 for this initiative. As at 1 April 2014, 32 rebates have been provided to veterinarians across the State during 2013-14.

Department of Communities, Child Safety and Disability Services

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Electricity Rebate Scheme	128.0	149.2

The Electricity Rebate Scheme provides a rebate of up to \$321 per annum to assist with the cost of domestic electricity supply to the home of eligible holders of a Pensioner Concession Card, a Queensland Seniors Card or a Repatriation Health Card for All Conditions (Gold Card) who receive a War Widow/Widower or Special Rate Totally or Permanently Incapacitated (TPI) pension.

The maximum rebate for this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the *National Partnership Agreement on Certain Concessions for Pensioner Concession Card and Seniors Card Holders* (the NPA) from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Pensioner Rate Subsidy Scheme	50.5	52.0

The Pensioner Rate Subsidy Scheme offers a 20% 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.

The rebate for this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the NPA from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
South East Queensland (SEQ) Pensioner Water Subsidy Scheme	19.0	19.6

The SEQ Pensioner Water Subsidy Scheme provides an annual subsidy of up to \$120 to eligible pensioner property owners in the SEQ Water Grid to lessen the impact of increased water prices. This subsidy is in addition to the Pensioner Rate Subsidy Scheme.

The maximum rebate for this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the NPA from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Home Energy Emergency Assistance Scheme	6.0	10.0

The Home Energy Emergency Assistance Scheme provides one off emergency assistance of up to \$720 per annum (for a maximum of two consecutive years) 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.

	2013-14 Est. Act \$ million	2014-15 Estimate \$ million
Electricity Life Support Concession Scheme	1.9	2.2

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 \$654 per annum for users of oxygen concentrators and a rebate of up to \$438 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.

The rebate provided under this concession in 2014-15 is not impacted by the Australian Government's decision to terminate the NPA from 1 July 2014.

	2013-14 Est. Act \$ million	2014-15 Estimate \$ million
Reticulated Natural Gas Rebate Scheme	2.0	2.1

The Reticulated Natural Gas Rebate Scheme provides a rebate of up to \$68 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 Gold Card who receive a War Widow/Widower or Special Rate TPI pension.

The maximum rebate for this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the NPA from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act \$ million	2014-15 Estimate \$ million
Medical Cooling and Heating Electricity Concession Scheme	0.9	1.1

The Medical Cooling and Heating Electricity Concession Scheme provides a rebate of up to \$321 per annum for eligible concession card holders with a medical condition who have dependence on air-conditioning to regulate body temperature.

The rebate provided under this concession in 2014-15 is not impacted by the Australian Government's decision to terminate the NPA from 1 July 2014.

Department of Education, Training and Employment

To support the Government's program of reform for the State's vocational education and training (VET) sector, substantial changes to funding arrangements were implemented during 2013-14. From 1 July 2013, a number of existing subsidy arrangements were extended to include private registered training organisations.

As a result, the concessions relating to vocational education and training have been restructured to reflect the new funding arrangements. Please refer to the notes to Table 2 of this document for further information. To enable comparison between years, the 2013-14 estimated actual has been prepared using the new concession structure.

Additional information on changes to the VET sector is detailed in *Great skills. Real opportunities.* which can be found on the Department of Education, Training and Employment website www.dete.qld.gov.au.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Vocational Education and Training (VET) - Certificate 3 Guarantee Tuition Fee Subsidy	100.3	100.8

The Certificate 3 Guarantee commenced in 2013-14 and replaces the Vocational Education Training - Tuition Fee Subsidy program which was previously only available to TAFE Institutes. This subsidy arrangement was extended to approved private registered training organisations (pre-qualified suppliers) from 1 July 2013, and was largely provided to subsidise the tuition fees paid by students undertaking eligible vocation education and training courses (primarily at Certificate III). The annual average dollar value of the Government fee subsidy for each qualification ranges from \$416 to \$6,900, depending on the qualification studied.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
VET - Higher Level Skills Tuition Fee Subsidy	58.8	55.0

During 2013-14, funding was largely provided to subsidise the tuition fees paid by students undertaking eligible vocational education and training courses (Certificate IV and above) at TAFE Queensland. This subsidy arrangement will be extended to approved private registered training organisations from 1 July 2014. Higher Level Skills is a new program for 2013-14 and replaces the Vocational Education Training - Tuition Fee Subsidy program which was previously only available to TAFE Institutes. Actual course fees paid by individual students are dependent on the program of study, the annual average dollar value of the Government fee subsidy for each qualification ranges from \$1,050 to \$6,910.

The decrease between the 2013-14 estimated actual and the 2014-15 estimate is due to a decrease in the number of qualifications funded under the program.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
User Choice - Apprentice and Trainee Training Subsidy	210.0	225.0

The User Choice program provides Government funding to training providers to reduce the cost of accredited, entry level training for Queensland apprentices and trainees. The program enables apprentices, trainees and their employers to select a preferred provider from an approved list for the delivery of accredited training to meet their specific needs. Whilst the full cost of each training course varies, the annual average dollar value of the Government fee subsidy per student is \$2,726.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Travel and Accommodation Subsidy	4.5	4.5

The Travel and Accommodation Subsidy provides financial assistance to Queensland apprentices and trainees for travel expenses incurred in attending off the job training with their training organisation. To be eligible, apprentices must attend the closest training organisation that offers the required qualification and travel a minimum of 100km return from their usual place of residence to the training organisation. The subsidy provides:

- return land travel to the required off the job training location of 15 cents per km for distances between 100-649km (return), increasing to 19 cents per km for distances between 650-1,400km (return)
- accommodation assistance of \$27 per day, if it is necessary to live away from their usual place of residence to attend training
- a return economy air ticket to the location of the training organisation if necessary
- ferry travel where relevant.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Textbook and Resource Allowance	48.4	55.0

The Textbook and Resource Allowance is for parents/caregivers of secondary school age students attending State and approved non-Government schools to assist with the cost of textbooks and learning resources. Parents generally sign over this allowance to the school to reduce the fees associated with participating in the school's textbook and resource scheme. In 2014, the rates per annum are \$115 for students in Years 8 to 10 and \$250 for students in Years 11 and 12.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
School Transport Assistance for Students with Disabilities	38.6	39.6

The Government provides transport assistance to students with disabilities to attend school programs that meet their educational needs. This transport assistance includes the provision of taxis or specialised contracted minibuses, payment of fares on regular buses or trains, or an allowance for parents who drive their children to school. The benefit level is up to \$300 per week, per student. A separate scheme is in place for students with disabilities attending non-Government schools (refer 'Non-Government Schools Transport Assistance Scheme').

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Living Away from Home Allowance Scheme	6.1	6.8

A living away from home allowance is provided to students in Years 1 to 12 in State and non-Government schools whose homes are geographically isolated and are required to board away from home to attend schools with the required year levels. The allowances contribute towards meeting the costs associated with boarding away from home to attend school on a daily basis, and include tuition and travel costs.

The benefits available for eligible students in 2014 are:

- Remote Area Tuition Allowance - primary students up to \$3,086 per annum and secondary students up to \$4,444 per annum. Benefit levels are linked to the tuition fees charged by approved boarding schools
- 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 \$126 to a maximum of \$1,587 per annum
- Remote Area Allowance - assistance of \$1,940 per annum is available to students attending Queensland Agricultural Training Colleges in lieu of Years 11 and 12
- Remote Area Disability Supplement - available to students with disabilities who incur additional costs associated with living away from home to attend school. Benefits are up to \$6,314 per student per annum.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Non-Government Schools Transport Assistance Scheme	5.1	5.2

The Non-Government Schools Transport Assistance Scheme assists families by providing funding towards the transport costs of students attending non-Government schools outside of the Brisbane City Council area. Under the scheme, reimbursement is provided for transport expenses above a set weekly threshold amount. In 2014, the threshold is \$25 per week for families, or \$20 for families with a Health Care card, Pensioner or Department of Veterans' Affairs Pensioner Card.

The program also assists families of students with disabilities who attend a non-Government school. The level of assistance provided is dependent on the type of transport needed. For families using taxis, assistance is capped at \$300 per week, inclusive of any assistance provided through the Taxi Subsidy Scheme administered by the Department of Transport and Main Roads.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Distance Education - Information and Communication Technology Subsidy Scheme	0.7	0.7

The Distance Education Information and Communication Technology Subsidy Scheme provides assistance to meet the cost of computer equipment for geographically isolated and medical category students enrolled in a school of distance education. Geographically isolated category students are also eligible for an additional subsidy for subscribing to an internet service.

The scheme provides \$250 per annum to assist with purchasing, replacing or upgrading computer hardware for students in the distance/geographically isolated and medical categories, and \$500 per annum to assist students in the distance/geographically isolated category to meet the costs of broadband internet access and download charges for the home classroom. Eligible students also receive access to free software licences.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Distance Education - Non-Government Student Fee Subsidy	0.4	0.4

This 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 \$1,261.90 per distance education subject enrolment.

This arrangement enables the State to make distance education available to non-Government schools, ensuring the widest possible subject choice for students, whilst recovering a proportion of the teaching and overhead costs.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Dalby State High School - Bunya Campus Residential Facility	2.3	2.3

Through this arrangement, the Government provides affordable residential accommodation for secondary school students in a boarding facility. The concession particularly targets secondary school students from rural and remote communities. However, any secondary age student is eligible. Students accommodated at the residential facility are enrolled at Dalby State High School and participate in agricultural education programs.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Spinifex State College - Mount Isa Student Residential Facility	1.0	1.0

Government funding is provided to reduce the cost of providing a 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.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Far North Queensland Region - Student Residential College	0.5	0.5

The concession is to provide 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 Torres Strait and Cape York seeking secondary education when their home community does not provide secondary schooling. The concession provides wages for the residential college allowing the rates charged to students to be more affordable.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Tuition fee exemptions/waivers - dependants of international students	5.5	5.5

International students who meet the approved exemption criteria and wish to enrol their child in Preparatory (Prep) Year to Year 12 of schooling are exempt from paying dependant tuition fees. The exemption only applies for the duration of the main temporary visa holder's (parent) course of study in Queensland.

A dependant student (Prep to Year 12) of a temporary visa holder may also be eligible for a tuition fee waiver in certain circumstances, including financial hardship.

Department of Energy and Water Supply

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Ergon Energy - Uniform Tariff Policy (excluding Isolated Systems)	482.4	584.6

The Government's uniform tariff policy ensures that all Queensland non-market electricity customers of a similar type pay the same price for electricity, regardless of where they live. As these prices do not reflect the full cost of electricity supply for most remote and regional Queenslanders, the Government provides funding to Ergon Energy Queensland Pty Ltd to cover the difference between the revenue earned and the efficient cost of supplying electricity to its customers.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Ergon Energy - Uniform Tariff Policy for Isolated Systems	72.4	71.3

Ergon Energy Corporation Limited owns and operates 33 isolated power stations which supply electricity to remote and isolated Queensland communities. Ergon Energy Queensland Pty Ltd retails electricity to these customers at the notified prices and the Government provides funding to Ergon Energy Queensland Pty Ltd to cover the difference between the revenue earned and the cost of supplying electricity to these customers.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Origin Energy - Uniform Tariff Policy	6.0	6.5

The Government's uniform tariff policy ensures that all Queensland non-market electricity customers of a similar type pay the same price for electricity, regardless of where they live. Origin Energy retails electricity to approximately 5,700 Queensland non-market customers in the Goondiwindi, Texas and Inglewood areas who are supplied electricity through the New South Wales (NSW) distribution network.

As the prices these customers pay do not reflect the full cost of supplying electricity in these areas, the Government provides a rebate to Origin Energy to ensure that these customers pay no more for electricity than other similar customers in Queensland. The NSW Government is removing retail price regulation in the NSW electricity market from 1 July 2014. From 1 July 2014, the amount of the rebate under the uniform tariff policy will be calculated using the Origin Energy published or standard tariffs rather than the NSW regulated tariffs.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Urban Water Price Path	284.3	194.3

Bulk water prices in South East Queensland (SEQ) are currently set at levels below the cost of supply. This has been the case since the commencement of a 10 year price path in 2008. The difference between revenue received, based on these below cost prices, and the costs to be recovered is funded by debt, which is due to be repaid from bulk water prices over the period 2017-18 to 2027-28.

However, it should be noted that this under recovery is not funded through a Community Service Obligation or consolidated revenue, but is rather funded by debt which is to be recovered through SEQ bulk water prices.

The reduction in the level of under recovery between the 2013-14 estimated actual and the 2014-15 estimate is due to the narrowing gap between the cost of supplying water and the price paid by consumers. This decrease reflects the Government's decision to progressively transition prices to full cost recovery by 2017-18.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Rural Irrigation Water Price Subsidy	7.4	6.0

SunWater Limited (SunWater) owns and operates water supply schemes across regional Queensland. As the owner of SunWater, the Government decides how much to recover of SunWater's costs through irrigation prices. Currently, SunWater's irrigation water prices for some schemes are set below the efficient cost to supply water to irrigators.

Government funding is provided to SunWater to offset the reduced revenue and to ensure that increases in water prices paid by rural irrigation customers to recover costs are gradual. In 2014-15, the impact of this subsidy on irrigation water prices varies by irrigation scheme. Without the subsidy, irrigation water prices would be a weighted average of \$7 per megalitre higher.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Cloncurry Water Pipeline Water Supply Subsidy	5.3	5.5

North West Queensland Water Pipeline Limited (NWQWP), a SunWater subsidiary, owns and operates the Cloncurry Water Pipeline between the Ernest Henry Mine and Cloncurry. The pipeline guarantees Cloncurry Shire Council's long term water supply and supports industrial development in the region. As the construction and operation of the Cloncurry Water Pipeline is a non-commercial investment, the Government provides funding to NWQWP to ensure that SunWater receives a return on its investment in the pipeline.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Bulk Water Rural Irrigation Water Price Subsidy	2.3	2.3

Seqwater owns and operates water supply schemes across SEQ which also supply bulk water services to rural irrigation customers. Currently Seqwater's rural irrigation prices for some schemes are set below the efficient cost of supply.

Government funding is provided to Seqwater to offset the reduced revenue and to ensure that increases in water prices paid by rural irrigation customers to recover costs are gradual. In 2014-15, the impact of this subsidy on irrigation water prices will vary by irrigation scheme. Without the subsidy, irrigation water prices would be a weighted average of \$32 per megalitre higher.

Department of Environment and Heritage Protection

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Protected Plant Licence and Permits Concessions	..	0.1

The *Nature Conservation Act 1992* and its subordinate legislation regulate the clearing, growing, harvesting and trade of protected plants in Queensland. New regulatory licence and permit fees for protected plants came into effect on 31 March 2014.

Concessional licence and permit fees are available for individuals and groups undertaking activities for educational purposes, scientific research purposes, conservation, clearing to establish necessary property infrastructure and traditional owner activity. The dollar amount of the fee reduction provided under the concession depends on the type of permit or licence; it is \$387.70 for plant growing licences, \$776.30 for plant harvesting licences and \$1,941 for plant clearing permits from 1 July 2014.

Department of Housing and Public Works

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Government managed housing rental rebate	409.6	409.5

The Government managed housing rental rebate provides help to low income families and individuals and represents the difference between the rents that would be payable in the private market and rent that is charged by Government based on household income.

Assistance is provided to over 54,000 households. The estimated average yearly subsidy per household for 2014-15 is \$7,556.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Non-government managed housing	estimate not available	estimate not available

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, the overall value of the concession provided by the Government is not easily quantified. However, rents charged for social housing managed by other providers are based on 25% of a household's assessable income, which substantially reduces accommodation costs for eligible individuals and families.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
National Rental Affordability Scheme	18.9	27.3

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% below market rent for that location.

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 cannot be quantified. In 2014-15, the Government has allocated \$27.3 million for the payment of financial incentives to NRAS investors who are then required to discount rents to tenants by at least 20%.

As part of its 2014-15 Budget, the Australian Government announced that it will not be proceeding with Round 5 of the scheme. The Queensland Government is currently assessing what impact this decision has on affordable housing services.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Home Assist Secure	16.4	18.5

Home Assist Secure targets home owners and those in rental housing who are over 60 years of age or have a disability, and who require assistance to remain living in their home.

Home Assist Secure provides free safety related information and referrals, and subsidised assistance to eligible clients unable to undertake or pay for critical maintenance services without assistance. To be considered for subsidised assistance, home owners or tenants with a disability or over the age of 60 must hold a pensioner concession card and be unable to complete the work themselves. In addition, they must be unable to access assistance from family or friends or other services. The labour costs (up to \$400 per household per year) for the assistance provided are subsidised by Home Assist Secure while the balance of the costs (including all materials) are met by the client.

In 2014-15, \$18.5 million in grants to Home Assist Secure providers will be issued to ensure the ongoing delivery of assistance to those in greatest need. This includes subsidised assistance to eligible clients. It is estimated that 50,000 households will be assisted.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Non-residential buildings - subsidised rents	5.3	5.4

Accommodation is provided to 43 community, arts and not-for-profit organisations in Government owned non-residential buildings. Rents paid by the organisations are often below assessed market rent levels. Tenures for the occupancies are by way of leases, licences or month to month arrangements. The provision of accommodation and rent subsidies assists the organisations to deliver services to several communities.

Twenty four properties are subject to subsidised rental arrangements, comprising a total floor area of approximately 25,000 square metres.

The total subsidy is calculated by deducting the actual amount paid by the occupants from the total estimated annual market rent for the space.

Department of Justice and Attorney-General

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Public Trustee of Queensland - Concessions	28.7	30.7

The Public Trustee of Queensland (the Public Trustee) is a self funding organisation and 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 clients. The arrangement provides for a rebate of fees for some clients with limited assets, for example financial administration for clients with impaired capacity, or administration of deceased estates or trusts. The Public Trustee also provides free will making services for Queenslanders.

The Public Trustee also provides funding to the Public Guardian (formerly the Office of the Adult Guardian) and financial assistance under the Civil Law Legal Aid Scheme administered by Legal Aid Queensland, to enable these organisations to provide services to the people of Queensland.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Queensland Civil and Administrative Tribunal Fees	16.5	15.4

The Queensland Civil and Administrative Tribunal (QCAT) is an independent tribunal that delivers a range of dispute resolution services to the community. Fees for these services are set below full cost recovery so as to not restrict access to swift and fair justice due to financial constraints. The Tribunal provides human rights services with no application fees for guardianship and administration of adults, children's matters, anti-discrimination matters and financial hardship.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Court Services - Civil Court Fees	15.7	13.6

The Supreme, District and Magistrates Courts hear civil disputes between two 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. Fees are prescribed under the *Uniform Civil Procedure (Fees) Regulation 2009* for proceedings commenced in civil matters and are set below full cost recovery to ensure that civil remedies are accessible to all Queenslanders.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Youth Justice Adventure Based Learning Services (The Outlooks)	2.3	2.4

Adventure Based Learning provides young people with unique opportunities to reflect on their behaviour, values and choices and consider constructive ways to learn and grow. It can include a range of activities and expeditions such as canoeing, hiking, challenge ropes courses, kayaking, abseiling and rock climbing. The aim is to provide early intervention strategies for young people and to engage positively with them and their families. The course fees paid by participants equate, on average, to 14% of the cost of the course.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Body Corporate and Community Management - Dispute Resolution	2.1	2.1

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 lodgement fee is \$69 for a Conciliation and Final Order Application, and \$144.90 for an Interim Order Application.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Electrical Safety Office - Equipment Certifications	0.1	0.1

The Electrical Safety Office provides a process of certification of household and similar electrical equipment, which is required by regulation, as part of the strategy to ensure electrically safe equipment is sold to consumers in Queensland. The fee (currently \$465) is paid by manufacturers and importers of electrical equipment and is less than the full cost of the certification process.

Department of National Parks, Recreation, Sport and Racing

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Tour fee and access permit concessions	0.9	1.0

Concessional entry and tour fees are available in specified protected areas including Chillagoe-Mungana Caves National Park, David Fleay Wildlife Park, Fort Lytton National Park, Mamu Rainforest Canopy Walkway, Mon Repos Conservation Park, Mt Etna Caves National Park, St Helena Island National Park and the D'Aguiar National Park.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Active Recreation Centres - concessional usage rates	0.3	0.3

Concessional rates are offered to students and children 17 years and under, for the use of Active Recreation Centres, primarily at Currimundi and Tallebudgera. These concessional rates provide discounts of between 4.4% and 39.5%.

Department of Natural Resources and Mines

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Drought Assistance Package - Water Licence Fee Waiver and Land Rental Rebates	5.0	3.9

As part of the Government's drought assistance package, the annual water licence fee of \$69.10 will be waived from 1 September 2013 until 31 August 2014 for landholders and lessees in Local Government Areas which are drought declared.

Landholders of rural leases issued under the *Land Act 1994* are also eligible to a rebate of any increase in rent from 2012-13. The rebate is available to leases that are in a drought declared area and that have had an increase on the annual rent payable from the 2012-13 financial year that has not been caused by minimum rent increase. Landholders whose rent has not increased are not eligible. In addition to this rebate, landholders may also be eligible to defer the required payment, if they are suffering from hardship because of the effects of drought, flood, fire or disaster.

The variation between the 2013-14 estimated actual and the 2014-15 estimate reflects current Government funding allocations for this concession.

Department of Science, Information Technology, Innovation and the Arts

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Arts Queensland - Discount on property lease rentals	0.8	0.8

Arts Queensland provides property lease rentals to arts and cultural organisations at a discount from market rental rates at the Judith Wright Centre of Contemporary Arts, 381 Brunswick Street, Fortitude Valley and the Cairns Centre of Contemporary Arts.

Discounts range from 20% to 100% of the market rate (dependent on location) of the commercial office space. Further discounts on specialist rehearsal and gallery space are given as negotiated at the time of entering the lease and are dependent on the individual arts or cultural organisation and its funding.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Queensland Museum - Arts concessional entry fees	0.9	0.8

Queensland Museum provides concessional entry fees to seniors, students, children, families and a variety of concession card holders for ticketed exhibitions at Queensland Museum & Science Centre and for general entry to Cobb & Co Museum Toowoomba, The Workshops Rail Museum Ipswich, and Museum of Tropical Queensland. 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. The decrease between the 2013-14 estimated actual and the 2014-15 estimate reflects the scheduled programming, particularly special exhibitions.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Queensland Performing Arts Trust - Venue hire rebates	0.7	0.7

Queensland Performing Arts Trust offers rebates on venue rental fees charged 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.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Queensland Art Gallery - Arts concessional entry fees	2.2	0.4

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 concessions is to contribute to the cultural, social and intellectual development of Queenslanders, and encourage diverse audiences.

The level of concession provided varies depending on the exhibition. As the concession is applied only to ticketed events (access to the general collection is free), the decrease between the 2013-14 estimated actual and the 2014-15 estimate is due to fewer ticketed exhibitions being planned for 2014-15 and exhibitions being of a smaller scale.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Arts Queensland - Venue hire rebates	0.3	0.3

Arts Queensland provides discounted venue hire to support Queensland funded arts organisations and professional artists to create, rehearse and present new productions at the Judith Wright Centre of Contemporary Arts and the Cairns Centre of Contemporary Arts.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
State Library of Queensland - Venue hire rebates	0.3	0.3

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.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Queensland Performing Arts Trust - Arts concessional entry fees	0.2	0.2

Queensland Performing Arts Trust (QPAT) offers concessional ticket prices to patrons for QPAT productions. The level of concession provided varies depending on the number and size of events being held each year.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Arts Queensland - Arts concessional entry fees	0.1	0.1

Arts Queensland provides concessions in ticket prices to pensioners, children and group purchasers at the Judith Wright Centre of Contemporary Arts and the Cairns Centre of Contemporary Arts. The level of concession is dependent on the venue and type of event.

Department of Transport and Main Roads

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
General Public Transport Concessions (South East Queensland)	1,063.6	1,122.0

This concession represents the direct funding contribution that Government makes towards the cost of operating public transport services within South East Queensland. This contribution effectively reduces the ticket price paid by all public transport users on bus, rail and ferry services, increasing the affordability of these services.

This concession incorporates Government decisions to introduce free *go* card travel each week after nine trips in that week and to increase fares by 7.5% in 2013 and 2014, compared to the 15% annual increases announced by the former Government. The average cost of the concession per passenger trip (bus, rail and ferry) is estimated to be \$7.10 in 2014-15.

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
General Public Transport Concessions (Regional Queensland)	198.5	217.7

This concession identifies 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:

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

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
TransLink Transport Concessions (South East Queensland)	106.6	120.2

Public transport concessions in South East Queensland are provided by the Government to ensure access and mobility for Queenslanders who require assistance because of age, disability or fixed low income. Passengers entitled to receive public transport concessions include holders of a Pensioner Concession Card, Veterans' Affairs Gold Card, Seniors Card (all states and territories), Companion Card, Vision Impairment Travel Pass, TPI Veteran Travel Pass, children, as well as secondary and tertiary students. For a peak two zone journey using a *go* card, the concession will reduce an adult fare from \$4.14 to \$2.07.

The fare reduction provided under this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the *National Partnership Agreement on Certain Concessions for Pensioner Concession Card and Seniors Card Holders* (the NPA) from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Other transport concessions (Regional Queensland) and taxi subsidies	25.9	26.7

Public transport concessions for bus and ferries in regional Queensland are provided by the Government to ensure access and mobility for Queenslanders who require assistance because of age, disability or fixed low income. Passengers entitled to receive public transport concessions include holders of a Pensioner Concession Card, Veterans' Affairs Gold Card, Seniors Card (all states and territories), Companion Card, Vision Impairment Travel Pass, TPI Veteran Travel Pass, children, as well as secondary and tertiary students.

The Taxi Subsidy Scheme aims to improve the mobility of persons with severe disabilities by providing a 50% concession fare up to a maximum subsidy of \$25 per trip.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Designated Public Transport Concessions for Seniors Card Holders	3.8	..

This concession 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 Australian Government. Due to the termination of the *National Partnership Agreement on Certain Concessions for Pensioner Concession Card and Seniors Card Holders* from 1 July 2014, this concession arrangement will cease.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Rail Network and Infrastructure Funding	546.9	556.7

This contract arrangement provides funding to ensure 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.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Rail Concession Scheme	36.9	36.0

The Queensland Rail Concession Scheme improves the affordability of long distance and urban rail services for eligible pensioners, veterans and seniors. 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 four trips per year for Queensland pensioners (subject to availability of seats and payment of an administration fee).

The fare reduction provided under this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the NPA from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Aurizon - Livestock and Regional Freight Contracts	144.9	156.7

The Livestock and Regional Freight Transport Services Contracts provide funding to support Aurizon in 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 communities to maintain employment and directly benefits communities in regional Queensland who are reliant on rail freight services by reducing the cost of these freight services for users.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
School Transport Assistance Scheme	138.4	139.3

The School Transport Assistance Scheme assists students that do not have a school in their local area or who are from defined low income groups with travel costs. The scheme provides funding to reduce the cost of travelling to school on bus, rail and/or ferry services, with allowances for private vehicle transport in certain circumstances.

A typical concession would be to fully fund the cost of travel from home to the nearest State primary or high school where no local primary or high school is available (for example from Bargara to Bundaberg High School).

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Vehicle and boat registration concessions	131.0	133.7

Registration concessions for light and heavy motor vehicles and boats are provided to holders of the Pensioner Concession Card, Queensland Seniors Card and to those receiving a Gold Card issued by the Department of Veteran Affairs. The concession is aimed at improving access to travel for pensioners, seniors and persons with a disability by providing a reduced rate of registration fees. For most eligible card holders, a concession for a family 4-cylinder vehicle would reduce the 12 month registration charge from \$328.90 to \$188.90. For a recreational boat up to and including 4.5 metres in length, the concession reduces the registration charge from \$94.90 to \$57.10 (based on registration charges at 1 July 2014).

A special interest vehicle (SIV) registration concession is offered for motor vehicles that have low use associated with vintage and historic and street rod car club events. A 12 month registration for a 6-cylinder SIV concession reduces registration from \$492.30 to \$127.80.

Other motor vehicle and boat registration concessions are also provided to primary producers, local governments, charitable and community service organisations, and people living in remote areas without access to the wider road network. Further information can be found at www.tmr.qld.gov.au.

The reduction in the motor vehicle registration charge provided under this concession in 2014-15 will be adjusted as a consequence of the Australian Government's decision to terminate the NPA from 1 July 2014. Refer to section 1 for further information.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Commercial ship registration and licensing	9.5	9.5

The Queensland commercial vessel safety program including ship design and inspection standards and ship operator competency standards is funded from commercial ship registration and licensing revenue. The concession represents the difference between the cost of supporting safety of ships in Queensland waters and revenue collected via registration and licensing fees. The concession represents a benefit to commercial ship owners and licensees.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Practical Driving Test	6.4	6.7

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 (\$45.90 as at 1 July 2014), providing a direct concession to applicants.

Public Safety Business Agency

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Blue card assessments - volunteer applicants	9.7	10.0

Individuals providing child related services or conducting child related activities in regulated service environments are required to undergo an assessment of their police and relevant disciplinary information, and if approved, are issued with a blue card. A blue card is valid for three years unless cancelled or suspended earlier. The application fee for a blue card is \$78.65 (as at 1 July 2014).

Since the inception of the blue card system in 2001, Government has met the cost of assessments for volunteer blue card applicants. The cost is estimated to be \$10 million in 2014-15.

Queensland Fire and Emergency Services

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Emergency Management, Fire and Rescue Levy Concession	7.8	8.9

The Emergency Management, Fire and Rescue Levy applies to all prescribed properties within Queensland. The levy provides a sustainable funding base for all emergency services including emergency management, fire and rescue services.

Owners of prescribed properties who are in receipt of an Australian Government pension are eligible to receive a discount of 20% on the levy payable for a property that is their principal place of residence. In addition, community organisation owners of specified properties are exempt from payment of the levy.

The Emergency Management, Fire and Rescue Fund has been renamed the Emergency Management Fund, to properly reflect that the fund supports a broad emergency response across Queensland.

Queensland Health

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Oral Health Scheme	165.3	151.6

The Oral Health Scheme provides free dental care to eligible clients and their dependants who possess a current Health Care Card, Pensioner Concession Card, Queensland Seniors Card or Commonwealth Seniors Card. The average value of a course of treatment for eligible clients is approximately \$600 for general care, \$1,800 for treatment involving dentures, and \$265 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 which is generally 15% to 20% less than average private dentist fees.

The 2014-15 estimate reflects reduced funding under the National Partnership Agreement for Treating More Public Dental Patients, which concludes in 2014-15.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Patient Travel Subsidy Scheme	73.0	81.1

The Patient Travel Subsidy Scheme provides financial assistance to patients who need to access specialist medical services which are not available within their local area. The Scheme provides a subsidy towards the cost of travel and accommodation for patients and, in some cases, an approved escort. From 1 January 2013, the mileage subsidy increased from 15 cents to 30 cents per kilometre where a private vehicle is used, and the accommodation subsidy increased from \$30 to \$60 per person per night for commercial accommodation. A subsidy of \$10 per person per night is payable for patients and approved escorts who stay in private accommodation.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Medical Aids Subsidy Scheme	40.4	40.3

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

Subsidies vary based on service category and clinical criteria and are provided to assist with the costs of communication aids, continence aids, daily living aids, medical grade footwear, mobility aids, orthoses and oxygen. The scheme provides over 65,000 occasions of service to approximately 40,000 clients each year.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Spectacle Supply Scheme	9.0	9.1

The Spectacle Supply Scheme provides eligible Queensland residents with access to a comprehensive range of free basic spectacles every two years including bifocals and trifocals. Applicants must be holders of eligible concession cards and be deemed by a prescriber to have a clinical need for spectacles.

The scheme provides around 86,000 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 two year basis, this equates to over 140,000 clients. The average cost of services provided to applicants is approximately \$104 per item, including the costs of administering the scheme through the Medical Aids Subsidy Scheme.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Community Aids Equipment and Assistive Technologies Initiative and Vehicle Options Subsidy Scheme	7.5	5.0

The Community Aids Equipment and Assistive Technologies Initiative (CAEATI) and Vehicle Options Subsidy Scheme (VOSS) provide financial assistance to eligible Queensland residents to support them to be more independent, participate further in social and economic opportunities in the community and contribute to a better quality of life.

CAEATI funding is capped at \$10,000 per client for a period of three years. CAEATI includes aids equipment and assistive technologies for postural support, communication support, community mobility and active participation.

VOSS funding is capped at \$10,000 per client over a five year period. VOSS provides subsidies for a range of vehicle access options, including the subsidy of driving lessons on a suitably modified vehicle, modifications to a vehicle, purchase of a suitably modified vehicle or vehicle suitable for modification.

To receive funding through either of these schemes, an individual must be assessed as eligible for specialist disability support under the *Disability Support Act 2006*. Queensland resident eligibility is determined during the intake process, and confirmed as part of the assessment process.

CS Energy Limited

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Gladstone Power Station Interconnection and Power Pooling Agreement (IPPA)	commercial-in-confidence	commercial-in-confidence

CS Energy Limited is party to the IPPA, a long term contract which allows CS Energy Limited to dispatch and partially trade the output of Gladstone Power Station. The costs of maintaining this contract exceed the revenues of the trade which benefits the private sector owners of the Gladstone Power Station.

Whilst current estimates are commercial-in-confidence, CS Energy Limited's 2012-13 Annual Report quantifies the value of the agreement up to the contract expiry date at \$187.9 million as at 30 June 2013.

ENERGEX Limited

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Regulated Service Charges	12.6	13.1

Under Schedule 8 of the *Electricity Regulation 2006*, service 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 5% of 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 households.

Ergon Energy Corporation Limited

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Regulated Service Charges	4.3	4.7

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 households.

Far North Queensland Ports Corporation Limited

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Concessional Leases - Industry/Commercial	0.6	0.6
Concessional Leases - Community	0.2	0.2

Far North Queensland Ports Corporation Limited (FNQPC) provides several leases to agricultural industry proponents at below commercial rates. FNQPC also provides leases to various community organisations at below commercial rates. The amounts shown are estimates of the revenue foregone by not charging commercial rates.

Gladstone Ports Corporation Limited

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Concessional Port Charges	47.3	49.4

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.

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Concessional Leases - Industry/Commercial	3.4	3.2
Concessional Leases - Community	0.5	0.5

GPC also has various land and building lease arrangements at non-commercial rates. These contracts relate to incentives to improve utilisation of port land and assets and to establish businesses within port precincts. GPC also provides support to community and not-for-profit organisations through concessional leasing arrangements. The amounts shown are estimates of the revenue foregone by not charging commercial rates.

North Queensland Bulk Ports Corporation Limited

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Concessional Leases - Industry/Commercial	1.5	1.6
Concessional Leases - Community	0.2	0.2

North Queensland Bulk Ports Corporation Limited (NQBP) provides several long term leases to agricultural industry proponents at below commercial rates. NQBP also provides leases to various community organisations, local councils and Government departments at below commercial rates. The amounts shown are estimates of the revenue foregone by not charging commercial rates.

Port of Townsville Limited

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Concessional Leases - Industry/Commercial	5.3	5.4
Concessional Leases - Community	0.1	0.1

Port of Townsville Limited has a number of long term leases at below commercial rates with the sugar industry, recreational marine businesses and the not-for-profit sector at the Port of Townsville and the Port of Lucinda. The amounts shown are estimates of the revenue foregone by not charging commercial rates.

Queensland Rail

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Kuranda Scenic Railway	10.3	8.2

Kuranda Scenic Rail is a 37km railway line used predominantly for tourist railway services between Cairns and Kuranda. The amount shown represents the difference between ticket revenue and the cost of providing the service, effectively subsidising users of the railway.

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Heritage Rail Services	5.8	6.2

Heritage Rail Services repairs and maintains the heritage fleet and hires it out to interested parties at below cost. The amount shown represents the shortfall between revenue and the cost of providing these services.

	2013-14	2014-15
	Est. Act.	Estimate
	\$ million	\$ million
Concessional Leases - Community	1.6	1.6

Queensland Rail leases properties, typically to community organisations, at below commercial rates under the continuation of pre-existing arrangements. The properties are generally of historical significance to the local community and the lessee often undertakes beautification works on the property. The amount shown is an estimate of the revenue foregone by not charging commercial rates.

Stanwell Corporation Limited

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Fixed Water Grid Contracts	16.0	16.4

The Tarong and Swanbank power stations are subject to Water Grid Supply Contracts and pay a fixed charge and a usage charge under these contracts. The fixed component of the water grid charges is non-commercial, which benefits South East Queensland households who would otherwise pay higher water infrastructure charges.

SunWater Limited

	2013-14 Est. Act. \$ million	2014-15 Estimate \$ million
Water Supply Contracts	21.2	21.0

SunWater Limited has a number of historic uncommercial water supply contracts that benefit specific entities, predominantly local government authorities. The future treatment of SunWater's uncommercial water supply contracts is currently being considered by Government. The amount shown represents the difference between revenue and expenses under a fully costed allocation model.

