

# APPENDICES

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## PUBLICATIONS

We produce a range of publications, guidelines, and other useful resources about:

- each year’s Queensland Budget cycle
- financial and economic policy
- government-owned corporations
- economic, statistical and demographic research
- infrastructure projects
- state revenue, including land tax, payroll tax and duties
- the first Home Owners’ Grant
- advice on paying infringement notices and fines.

Many of these are available through [www.treasury.qld.gov.au](http://www.treasury.qld.gov.au) or by contacting us.

## GOVERNMENT BODIES

A report on the activities of the Business Development Fund Investment Panel is available at [www.treasury.qld.gov.au](http://www.treasury.qld.gov.au).

## CONSULTANCIES, LANGUAGE SERVICES, OVERSEAS TRAVEL

Reports of Treasury’s expenditure on consultancies, language services and overseas travel are published on the Open Data website [data.qld.gov.au](http://data.qld.gov.au)

## LEGISLATION ADMINISTERED BY TREASURY

Aboriginal Land Act 1991 (Part 18 to the extent that it is relevant to royalties)

Airport Assets (Restructuring and Disposal) Act 2008

Alcan Queensland Pty. Limited Agreement Act 1965 (to the extent that it is relevant to royalties)

Appropriation Act 2016

Appropriation Act 2017

Appropriation Act (No. 2) 2016

Appropriation Act (No. 2) 2017

Appropriation (Parliament) Act 2016

Appropriation (Parliament) Act 2017

Appropriation (Parliament) Act (No. 2) 2015

Appropriation (Parliament) Act (No. 2) 2017

Betting Tax Act 2018

Brisbane Trades Hall Management Act 1984

Building Boost Grant Act 2011

Central Queensland Coal Associates Agreement Act 1968 (to the extent that it is relevant to royalties); (Sch pt V)

Commonwealth Aluminium Corporation Pty. Limited Agreement Act 1957 (to the extent that it is relevant to royalties)

Commonwealth Places (Mirror Taxes Administration) Act 1999

Community Ambulance Cover Levy Repeal Act 2011

Competition Policy Reform (Queensland) Act 1996

Cross River Rail Delivery Authority Act 2016

Dalrymple Bay Coal Terminal (Long-term Lease) Act 2001

Duties Act 2001

Financial Accountability Act 2009

Financial Agreement Act 1994

Financial Intermediaries Act 1996

Financial Sector Reform (Queensland) Act 1999

First Home Owner Grant Act 2000

Fossicking Act 1994 (to the extent that it is relevant to royalties)

Fuel Subsidy Repeal Act 2009

Gaming Machine Act 1991 (s 322(a))

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Geothermal Energy Act 2010 (to the extent that it is relevant to royalties)	Petroleum and Gas (Production and Safety) Act 2004 (to the extent that it is relevant to royalties)	Statistical Returns Act 1896
Government Owned Corporations Act 1993	Petroleum (Submerged Lands) Act 1982 (to the extent that it is relevant to royalties)	Statutory Authorities (Superannuation Arrangements) Act 1994
GST and Related Matters Act 2000	Public Officers Superannuation Benefits Recovery Act 1988	Statutory Bodies Financial Arrangements Act 1982
Infrastructure Investment (Asset Restructuring and Disposal) Act 2009	Queensland Competition Authority Act 1997	Superannuation (Public Employees Portability) Act 1985
Judges (Pensions and Long Leave) Act 1957 (s17)	Queensland Investment Corporation Act 1991	Superannuation (State Public Sector) Act 1990
Land Tax Act 2010	Queensland Nickel Agreement Act 1970 (all financial and related matters); (to the extent that it is relevant to royalties)	Taxation Administration Act 2001
Mineral Resources Act 1989 (to the extent that it is relevant to royalties)	Queensland Productivity Commission Act 2015	Thiess Peabody Coal Pty. Ltd. Agreement Act 1962 (to the extent that it is relevant to royalties)
Motor Accident Insurance Act 1994	Queensland Treasury Corporation Act 1988	Thiess Peabody Mitsui Coal Pty. Ltd. Agreements Act 1965 (to the extent that it is relevant to royalties)
Mount Isa Mines Limited Agreement Act 1985 (to the extent that it is relevant to royalties)	South East Queensland Water (Restructuring) Act 2007 (including as a responsible Minister for the purposes of Chapter 2 of the Act)	Torres Strait Islander Land Act 1991 (Part 13 to the extent that it is relevant to royalties)
Mutual Recognition (Queensland) Act 1992	State Financial Institutions and Metway Merger Facilitation Act 1996	Trans-Tasman Mutual Recognition (Queensland) Act 2003
National Injury Insurance Scheme (Queensland) Act 2016	State Penalties Enforcement Act 1999 (except to the extent administered by the Attorney-General and Minister for Justice and Minister for Training and Skills)	
Occupational Licensing National Law (Queensland) Act 2010		
Offshore Minerals Act 1998 (to the extent that it is relevant to royalties)		
Payroll Tax Act 1971		
Petroleum Act 1923 (to the extent that it is relevant to royalties)		

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## EXTERNAL SCRUTINY

External audits and reviews aid transparency in government, help us improve our performance, and help us monitor our progress in advancing Queensland's priorities.

The following reports of independent reviews were tabled in Parliament during 2017–18:

### **Auditor-General Report to Parliament No. 11 for 2017–18 Queensland State Government 2016–17 results of financial audits Tabled 22 February 2018**

#### **Recommendations**

No key audit matters identified with Treasury's 2016–17 financial audit.

#### **Our response**

This report noted the following issues which Treasury will address:

- additional expenditure expected in 2017–18 for the Gold Coast Commonwealth Games and the response to recent disaster events
- that the 2017–18 Queensland Budget and Mid Year Fiscal and Economic Review to include estimates of this expenditure
- Both Treasury and the Department of the Premier and Cabinet will work to assess any additional process required to collect information on key management personnel.

### **Auditor-General Report to Parliament Finalising unpaid fines Tabled 22 February 2018**

#### **Recommendations**

That the State Penalties Enforcement Registry (SPER):

- adopt processes and measures to assess cost and effectiveness of its enforcement actions
- seeks revised and debt write-off guidelines in accordance with the State Penalties Enforcement Act from the Minister
- assesses and writes off aged and unrecoverable debt in accordance with the revised debt write-off guidelines.

#### **Our response**

SPER is in the process of implementing a new business model with a new supporting ICT system that will have more capacity around management reporting. The revised approach will be reflected in the new business processes and practise that will commence with the implementation of the new ICT system.

### **Parliamentary Committees – Report No. 51 Consideration of the recommendations of the Strategic Review of the Queensland Audit Office October 2017**

#### **Recommendation**

That the Premier and Treasurer advise all Ministers and departments of their expectation that they will ensure timely preparation and submission of financial statements to the Queensland Audit Office.

#### **Our response**

The Under Treasurer wrote to all accountable officers concerning their obligations for financial statements under the *Financial Accountability Act 2009*.

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# GLOSSARY

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## **Additional foreign acquirer duty**

An additional amount of duty paid by foreign acquirers (usually purchasers, either directly or indirectly) of residential property (see Duties below).

## **BDF**

Business Development Fund

## **Duties**

A state tax on certain transactions including transfer of property (transfer duty), vehicle registration, insurance contracts and other acquisitions.

## **ELT**

Treasury's Executive Leadership Team

## **GOC**

Government-owned corporation

## **Horizontal fiscal equalisation (HFE)**

A process to address the differences between states' and territories' ability and capacity to raise revenue. Australia's Commonwealth Grants Commission states that HFE 'aims to put all states on a level fiscal playing field'.

## **Land tax**

State tax on freehold land, assessed on the taxable value of an owner's total land holdings.

## **LGBTIQ+**

Lesbian, gay, bisexual, transgender, intersex, queer, and inclusiveness of other identities and experiences.

## **Market-Led Proposal**

A proposal from the private sector seeking an exclusive commercial arrangement with government to deliver a service or infrastructure to meet a community need.

## **NAIF**

Northern Australia Infrastructure Facility

## **Nominal Defendant**

A statutory body that compensates people injured by unidentified and/or uninsured vehicles.

## **OSR**

Office of State Revenue

## **Payroll tax**

State tax paid if an employer, or group of employers, pays more than \$1.1 million per year in total Australian taxable wages.

## **Productivity**

A measure of how efficiently an economy uses resources (e.g., labour and capital) to produce outputs (goods and services). Productivity growth reflects the extent to which additional output is generated from managing the resources or inputs more effectively. Increased productivity is a key factor in long-term economic growth, which in turn results in greater prosperity and improvements in living standards.

## **Project proponent**

In the context of major infrastructure, a proponent is one who puts forward a proposition or proposal.

## **QAO**

Queensland Audit Office

## **QCA**

Queensland Competition Authority, an independent economic regulator, whose primary role is to ensure monopoly businesses operating in Queensland, particularly those that provide key infrastructure (for example rail, water or transport infrastructure), do not abuse their market power through unfair pricing or restrictive access arrangements.

## **QPC**

Queensland Productivity Commission, a body established to drive economic growth and lift productivity and living standards by advising on complex economic and regulatory issues.

## **Royalty revenue**

Royalties are payments to the owners of a resource for the right to sell, dispose of or use that resource. In the context of Treasury's revenue management service, these resources are usually from petroleum, coal and other mining activities.

## **State Penalties Enforcement Registry (SPER)**

Part of the Office of State Revenue, SPER collects and enforces unpaid infringement notice fines, court ordered monetary fines and offender recovery orders issued in Queensland.

## **Third party access**

Third party access provides a (legislated) right for a party (the third party) to use another person's infrastructure. For example, a mining company may seek to transport minerals from its mines to a port via a rail line owned and operated by someone else. Third party access may need to be regulated where owners or operators of significant natural monopoly infrastructure have the potential to deny access to their facilities or charge excessive prices, which would hinder or prevent competition in a dependent market.

## **VISS**

Vehicle Immobilisation Seizure and Sale program, in which vehicles of high-value fine debtors (those owing \$5,000 or more) are immobilised through wheel clamping, removed from the owner and/or sold to recoup unpaid penalty debt.

## **Work and development order (WDO)**

A means for resolving penalty debt. WDOs allow debtors experiencing hardship to undertake activities such as financial or other counselling, education, vocational or life-skills programs, and unpaid community work, when they cannot afford to pay the debt.

# CONTACT US

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## **STATUTORY AND OTHER BODIES**

### **Cross River Rail Delivery Authority**

PO Box 15476, Brisbane City East Qld 4002, Australia  
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Email: [info@crossriverrail.qld.gov.au](mailto:info@crossriverrail.qld.gov.au)  
Web: [www.crossriverrail.qld.gov.au/about-us/](http://www.crossriverrail.qld.gov.au/about-us/)

### **Motor Accident Insurance Commission**

GPO Box 2203, Brisbane Qld 4001, Australia  
Phone: +61 7 3035 6327  
Email: [maic@maic.qld.gov.au](mailto:maic@maic.qld.gov.au)  
Web: [www.maic.qld.gov.au](http://www.maic.qld.gov.au)

### **National Injury Insurance Scheme Queensland Agency**

PO Box to 1391, Brisbane Qld 4001, Australia  
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### **Nominal Defendant**

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### **Queensland Competition Authority**

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### **Queensland Productivity Commission**

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### **Queensland Treasury Corporation**

Level 31, 111 Eagle Street, Brisbane Qld 4000, Australia  
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### **Feedback**

Help us improve our annual report by sharing your feedback with us through the government's Get Involved website – [www.qld.gov.au/annualreportfeedback](http://www.qld.gov.au/annualreportfeedback)