



Australian Government
Commonwealth Grants Commission

New issues for the 2025–26 GST relativities

March 2025

New issues for the 2025–26 GST relativities

Key points

- Leading up to each annual calculation of GST relativities, the Commission consults states and territories (states) about new issues that might affect the GST distribution.
- New issues considered in the calculation of GST relativities for 2025–26 related to welfare, insurance tax, mining, and the treatment of new and existing Commonwealth payments.

Summary of Commission decisions

Data issues

- Update the estimated resident population used in the child protection and family services component of the welfare assessment to include people aged 15–17.
- Impute insurance premium data in the insurance tax assessment for the September quarter of 2023 using the September quarter proportion of taxable premiums in each state on average over the previous 5 years.

Assessment issue

- Make a separate assessment of nickel royalties in the mining revenue assessment as it is material.

Commonwealth payments

- Apply the treatment of Commonwealth payments as listed in Table 1 (existing payments) and in Table 2 and Table 3 (new payments).

Background

- 1 The 2025 Methodology Review will, in line with the terms of reference, provide recommendations on GST relativities for 2025–26 which incorporate assessment method changes and decisions on new issues outlined in this paper. A discussion paper seeking state views on new issues was released on 10 October 2024.
- 2 New issues fall into the following categories:
 - data issues
 - welfare – update to estimated resident population
 - insurance tax – missing data for September quarter 2023
 - assessment issue
 - mining revenue – the separate assessment of nickel royalties
 - Commonwealth payments
 - state budget treatment of selected Commonwealth payments
 - new treatment of existing Commonwealth payments (those impacted by method changes implemented in the 2025 Review)
 - the treatment of new Commonwealth payments.
- 3 This paper outlines the Commission’s decisions on each of the new issues raised in the discussion paper.

Data issues

Welfare – Estimated Resident Population

Issue

- 4 The Commission sought views from states on updating the estimated resident population used in the child protection and family services component of the welfare assessment to include people aged 15–17.

State views

- 5 All states supported the Commission updating the estimated resident population used in the child protection and family services component of the welfare assessment to include people aged 15–17.

Commission decision

- 6 The Commission has updated the estimated resident population used in the child protection and family services component of the welfare assessment to include people aged 15–17. The estimated resident population includes all people aged 0–17.

Insurance tax – missing data for September quarter 2023

Issue

- 7 The Australian Prudential Regulation Authority revised its reporting framework from 1 July 2023 to align with changes to the Australian Accounting Standards for insurance contracts. Due to the changes, data on insurance premiums were unavailable for the September quarter 2023.
- 8 The Commission sought views from states on how to impute the missing data which are required for the insurance tax assessment. The Commission proposed to estimate the missing data for each state using the September quarter proportion of taxable premiums, averaged over the previous 5 financial years. Starting with the available data for the 3 quarters of 2023–24 (December 2023, March 2024, June 2024), it proposed to impute the missing quarter for each state such that it is equal to that state’s average September proportion over the previous 5 years.

State views

- 9 Most states supported the Commission’s proposed approach to imputing the missing quarter of data. Some states raised alternative approaches, acknowledging that they were unlikely to be materially different from the approach proposed by the Commission.
- 10 South Australia noted the Commission’s proposed approach. It said using data from 2018–19 to estimate the proportion in 2023–24 did not align with the Commission’s contemporaneity principle. It said the Commission should impute the missing quarter of data based on states’ shares in the 3 available quarters of 2023–24.
- 11 New South Wales said the Commission should review the data on the new reporting framework to ensure they are fit for purpose. It said the data for mortgage premiums in New South Wales increased by 167% in the December quarter 2023. It said the Australian Prudential Regulation Authority had indicated that this was due to a reporting error that would be corrected in its December quarter 2024 publication.
- 12 Queensland said the Commission should continue to monitor the appropriateness of the new data and its suitability for use in the assessment from the December quarter 2023 onwards.

Commission decision

- 13 The Commission considered several methods for imputing the missing data for the September quarter 2023.
- 14 It concluded that extrapolating from the adjacent quarters (June and December quarters of 2023) would not capture the seasonal pattern evident in the data and would directly compare data from 2 quarters that were on a different reporting framework.

- 15 The Commission has decided to impute data for the September quarter 2023 using the September quarter proportion of taxable premiums in each state on average over the previous 5 years. Most states supported the proposal to use a 5-year average proportion.
- 16 The Commission investigated using a shorter averaging period as suggested by South Australia. It found using a shorter averaging period would not make a material difference as it applies to one quarter of the 3 assessment years and the September proportion is relatively stable.
- 17 The Commission does not consider that averaging data over 5 years creates a contemporaneity issue as the average proportion is applied to each state's premiums for the 3 available quarters of 2023–24.
- 18 The Commission has used insurance premiums data from the Australian Prudential Regulation Authority's December quarter 2024 publication. The Commission notes these data include correction of the reporting error referred to by New South Wales.
- 19 The Commission will continue to monitor the suitability of the data for the assessment purposes. The Australian Prudential Regulation Authority advised that these data correspond closely to the data previously used in the assessment, including reporting by location of risk and treatment of insurance-based fire and emergency services levies.

Assessment issue

Mining revenue – nickel royalties

Issue

- 20 The Commission proposed testing the materiality of a separate assessment of nickel royalties. Pending the outcome of that test, the Commission proposed to exercise its judgement on whether equalisation would be improved by a separate assessment of nickel royalties or by changing the structure of the mining assessment and assessing nickel royalties in the other minerals component.

State views

- 21 All states supported using materiality to determine whether nickel royalties should be separately assessed.
- 22 Two states questioned the need for Commission judgement. New South Wales said judgement was not required. Western Australia considered the method description was vague.
- 23 Queensland was concerned about repeated changes to the structure and stability of the mining assessment. It said the materiality provisions should apply over an extended period.

Commission decision

- 24 The Commission found that, based on the latest data, a separate assessment of nickel royalties is material at the \$40 per capita materiality threshold. Therefore, it will separately assess nickel royalties.

Commonwealth payments

- 25 In addition to the new Commonwealth payments commencing in 2023–24, the Commission proposed revisions to the treatment of some existing payments and requested information on the state budget treatment of some payments and associated expenses.

State budget treatment of selected payments

Issue

- 26 Commonwealth payments treated as ‘no impact’ and ‘out of scope’ do not impact the GST distribution. For no impact payments, this is achieved by excluding the payment, and the associated state expenditure, from the adjusted budget. For out of scope payments, the payment is excluded from the adjusted budget but an adjustment is not made for the associated expenditure (as it is already excluded from state budget data).
- 27 The Commission sought advice from states on whether the expenditure associated with 2 payments was included in state expenditure data. These were:
- private hospital viability payments made under the National Partnership on COVID-19 Response (Table 1)
 - disadvantaged independent schools payments (Table 2).

State advice

- 28 All states advised the associated expenses for the private hospital financial viability payments are included in their Government Finance Statistics (GFS) expense data.
- 29 All states except New South Wales advised the associated expenses for the disadvantaged independent schools payments are included in their GFS expense data. New South Wales said these expenses are not included in their GFS expense data.

Commission decision

- 30 As all states advised that they included the associated expenses for the private hospital viability payments in their GFS expense data, the payment has been treated as no impact. The payment, and its related expenditure, are removed from the adjusted budget.
- 31 As not all states included associated expenses from disadvantaged independent schools payments in their GFS expense data, the Commission has split the payment. The payments made to all states except New South Wales have been treated as no

impact. The payment made to New South Wales has been treated as out of scope, which means the payment is not included in the adjusted budget and the related expenditure does not need to be removed (as it is already excluded).

Revised treatment of existing Commonwealth payments

Issue

32 The 2025 Methodology Review Draft Report proposed changes to some expense assessment methods. The Commission proposed changes to the treatment of some related Commonwealth payments to reflect those method changes. Where previously expense needs were not assessed but are now assessed, the Commission proposed to treat related Commonwealth payments as impacting GST distribution. In addition, in some cases a new component had been proposed, which would imply a change to the way the associated expenses are captured in the adjusted budget.

State views

33 Most states supported the proposed changes to the treatment of existing Commonwealth payments to reflect associated method changes from the 2025 Review.

34 Most states reiterated their views from their submissions on the Draft Report. Victoria and the ACT said they did not support the homelessness assessment. Queensland and South Australia said they did not support the assessment of COVID-19 spending. South Australia said the associated Commonwealth payments should continue to be treated as no impact like in the 2024 Update. Queensland said if COVID-19 health expenses were to be differentially assessed, the Commission should apply a large discount. Western Australia said it did not support either method change.

Commission decision

35 The Commission notes the comments from states on the assessment of homelessness services and COVID-19 health and business support spending. The Commission's responses to these comments can be found in the welfare, health, and services to industries chapters in 2025 Methodology Review: *Review Outcomes*.

36 All method changes affecting the treatment of related Commonwealth payments as outlined in the GST Relativities 2025–26 New issues discussion paper have been implemented as part of the 2025 Review. In addition, no method change made since the Draft Report has a flow on impact to the treatment of related Commonwealth payments. As such, the Commission has changed the treatment of the existing Commonwealth payments as outlined in its discussion paper (Table 1).

Table 1 List of 2025 Review changes to existing payments

Payment name	Original component	New component	Original treatment	New treatment
COVID-19 public health response				
Hospital Services Payments	410-10 Admitted Patients	410-01 COVID-19 Health	No impact	Impact
State Public Health Payments	410-30 Community and other health	410-01 COVID-19 Health	No impact	Impact
Private Hospital Financial Viability Payment	410-10 Admitted Patients	410-10 Admitted Patients	No impact	No impact
Support for businesses impacted by COVID-19	810-41 Business support	810-42 COVID-19 Business support	No impact	Impact
Social Impact Investments/People at risk of homelessness	520-42 Other welfare	520-43 Homelessness services	No impact	Impact
Perth City Deal/Homelessness projects	910-520 Investment in Welfare	910-520 Investment in Welfare	No impact	Impact

Commonwealth payments commenced in 2023–24

- 37 Each year, the Commission considers whether new Commonwealth payments should impact the GST distribution.
- 38 Under the Commonwealth payments guideline developed in the 2025 Review, where there is substantial uncertainty about the payment’s purpose or whether relative state expenditure needs are assessed, the default is for the payment to impact the GST distribution. In these cases, it is open to states to provide evidence in support of a no impact treatment.
- 39 The Commission has examined new Commonwealth payments commencing in 2023–24, as listed in the *Commonwealth Final Budget Outcome, 2023–24*. The proposals in Table 2 and Table 3 are based on the 2025 Review guideline.
- Payments which support state services, and for which expenditure needs are assessed, will impact state fiscal capacities. If needs are not assessed, it will have no impact on state fiscal capacities.
 - If a payment has multiple components, some of which are for state services for which needs are assessed and some of which are not, and the Commission decides that one or more components should not affect state fiscal capacities, staff will collect information to split the payment to ensure the appropriate treatment is applied.
- 40 Table 3 separately lists projects under the City and Regional deals that commenced in 2023–24 and the proposed treatment for each project.
- 41 The Commission consulted states on the appropriate treatment of all payments. The payments where states raised issues with the proposed treatment, or made specific comments, are discussed below.

Alcohol Treatment Services in the Northern Territory

Issue

42 In 2023–24, \$3.4 million was paid as part of a 2-year partnership with the Northern Territory Government and the Aboriginal Medical Services Alliance Northern Territory to reduce alcohol related harm in the Northern Territory.

State views

43 The Northern Territory said this payment is for entrenched structural disadvantage for which needs are not ordinarily assessed and should therefore be treated as no impact. It said alcohol policy in the Northern Territory was specifically impacted during this period by the cessation of the *Stronger Futures in the Northern Territory Act 2012* (Cth) legislation in 2022–23. It said this payment is a special measure which differs from the national average community health contexts.

Commission decision

44 The Commission has treated the payment as no impact. While alcohol harm reduction services are a usual state responsibility, relevant needs are not assessed in this particular case. The payments are not directed at usual state services but instead support the specific costs of transitioning responsibility for delivering services to the Northern Territory following the cessation of Commonwealth legislation.

Digital Connectivity Project

Issue

45 In 2023–24, \$2.7 million was paid to support the delivery of digital connectivity via the provision or enhancement of mobile connectivity to 21 regional and remote communities of the Northern Territory.

State views

46 The Northern Territory said this payment is for services performed on behalf of the Commonwealth and should therefore be treated as no impact. It said the agreement is a one-off for baseline telecommunications network infrastructure. It said the grant is being provided to the Northern Territory for practical reasons to facilitate project delivery, rather than being for a responsibility of the Northern Territory. It said the project does not offset Northern Territory costs.

Commission decision

47 The payment is to facilitate the delivery of a Commonwealth project. It is not supporting a usual state function for which needs are assessed. The Commission has treated the payment as no impact.

Borumba Pumped Hydro Project

Issue

48 In 2023–24, \$35 million was paid to support the Borumba Pumped Hydro Project in Queensland.

State views

49 Queensland said this payment should not impact the GST distribution because it is for the provision of dispatchable electricity generation, which is not a typical state service. It said it is being undertaken by the Public Non-Financial Corporation (PNFC) sector, that is not a transport or housing project.

50 Queensland said needs are not assessed as the Commission has not developed a net zero expense assessment which can be used to assess the impact of the project. It said the payment for Hydro Tasmania’s Tarraleah Power Station Development, a similar payment, was quarantined by the terms of reference.

Commission decision

51 The Commonwealth payment is a subsidy for the supply of electricity because it will reduce the amount needed to be recouped from customers to cover the cost of investment. Electricity subsidies are a usual state service for which needs are assessed. The Commission has treated the payment as impact. This is consistent with the Commission’s treatment of the Commonwealth payment to New South Wales in 2021–22 for the Tallawarra power plant and the payment to Western Australia in 2020–21 to support the development of the South West Interconnected System Big Battery project.

Terms of reference requirements

52 The 2024 Update terms of reference excluded the following payments that commenced in 2023–24:

- On-Country Learning
- Energy Bill Relief.

53 The 2025 Methodology Review supplementary terms of reference excluded the following payment that commenced in 2023–24:

- Housing Support Program – Priority Works Stream.

Treatment of state contributions to the Energy Bill Relief agreement

Issue

54 The payment is co-funded by the Commonwealth Government and state governments on a 50:50 basis.

State views

- 55 South Australia asked the Commission to clarify whether the 50% funded by states will be assessed in the concessions component of the welfare assessment, and consequently, be assessed based on current drivers.

Commission decision

- 56 The original Energy Bill Relief payments for 2023–24 were targeted to households receiving income support, pensioners and Commonwealth Seniors Health Card holders, Family Tax Benefit A and B recipients, households eligible for states' existing energy concessions, and to small business customers of electricity retailers.
- 57 The payments to households are broadly consistent with the expenses assessed in the concessions component of the welfare category. However, states have not been consistent in how these expenses have been reported in their data returns for the 2025 Review.
- 58 State expenses associated with the Energy Bill Relief agreement have been assessed in the category where states have reported their spending. The expenses associated with the Commonwealth payment have been deducted from the category where states have reported their spending.
- 59 For Energy Bill Relief payments in 2024–25, the eligibility criteria have been expanded to include all households. As such, it is more appropriate to assess the expenses in the electricity subsidies component of the services to communities category. The data requests for the 2026 Update will clarify how the Energy Bill Relief payments should be reported.

Table 2 Treatment of Commonwealth payments commenced in 2023–24, Final Budget Outcome, 2023–24

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
Health				
Expansion of colonoscopy triage services	Funding to support and expand existing direct access colonoscopy triage models for participants who return a positive result in the National Bowel Cancer Screening Program.	5.9	Impact	Cancer treatment is provided through public health services, a state responsibility, and needs are assessed.
National Critical Care and Trauma Response Centre	Funding to maintain the National Critical Care and Trauma Response Centre in Darwin.	17.7	No impact	This replaces the Royal Darwin Hospital: Equipped, Prepared and Ready payment, which has been quarantined by terms of reference since 2006 and is a centre for Commonwealth disaster management purposes.
Smoking and vaping cessation activities	Funding to scale-up state Quitline capacity and quit services to support increased demand, through additional workforce, training for Quitline counsellors and enhanced use of technology.	1.5	Impact	Health promotion and alcohol and drug services are community services and needs are assessed.
Health and Medical Research Centre for Launceston	Funding to develop a medical research centre within the Launceston General Hospital.	2.4	Impact	Medical research contributes to community health services. Community health is a state service, and needs are assessed.
Japanese Encephalitis Virus IDI Vaccine Trial	Funding to enhance health emergency preparedness through the collection of evidence for intradermal administration of the Japanese encephalitis virus vaccine Imojev.	0.1	Impact	Managing communicable diseases is a community health service. Community health is a state service, and needs are assessed.
Education				
Consent and respectful relationships education	Funding to government and non-government schools to support consent and respectful relationships education programs and training.	18.8	Split	Payments are for consent training in government and non-government schools. Government schools are a state service and needs are assessed (impact). Non-government schools are not a state service (no impact).

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
Disadvantaged independent schools	Funding to support disadvantaged independent schools as they transition to new funding arrangements.	60.1	Split	Commonwealth funded support for non-government schools is not assessed (no impact) as not all associated state expenses are included in the adjusted budget, some of the payment is treated as out of scope.
Schools Upgrade Fund – Round 2	Funding to government schools to enable capital investments in new classrooms, buildings, or other major refurbishments.	215.8	Impact	School infrastructure investment is a state service and needs are assessed.
Schools Upgrade Fund – Targeted Round projects	Additional funding to support the continued delivery of Round 1 capital projects.	9.1	Impact	School infrastructure investment is a state service and needs are assessed.
Skills and Workforce Development				
Resource Centre of Excellence	Support towards establishing a Resources Centre of Excellence in Moranbah and for the North Bowen Basin Mines Rescue Station and Training Centre.	1.0	Impact	Payments are for post-secondary training which is a state service and needs are assessed.
Community				
Alcohol Treatment Services in the Northern Territory	Funding to reduce alcohol related harm in the Northern Territory through a 2-year partnership with the Northern Territory Government and the Aboriginal Medical Services Alliance Northern Territory.	3.4	No impact	While alcohol harm reduction services are a usual state responsibility, relevant needs are not assessed in this particular case. The payments are not directed at usual state services but instead, support the specific costs of transitioning responsibility for delivering services to the Northern Territory following the cessation of the <i>Stronger Futures in the Northern Territory Act 2012</i> (Cth).
Digital Connectivity Project	Funding to support the delivery of digital connectivity via the provision or enhancement of mobile connectivity to 21 regional and remote communities of the Northern Territory.	2.7	No impact	The payment is to facilitate the delivery of a Commonwealth project.
Strong and Resilient Communities	Support for the delivery of the Community Outreach Project and the Disability and Vulnerable Member Accessibility Project, which help vulnerable and disadvantaged people.	<0.1	Impact	Community services are a state service, and needs are assessed.
Tasmanian Emergency Food Distribution	Funding to support the delivery of Loaves and Fishes Tasmania Emergency Food Distribution's food relief operations through one-off funding for the acquisition of a warehouse.	1.3	Impact	Community facilities are a state service, and needs are assessed.

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
Infrastructure				
Cairns Regional Development	Funding of \$230 million over 5 years towards the delivery of 2 construction projects in Cairns – a major expansion to the Cairns Marine Precinct to capitalise on industry opportunities, and a new Central Queensland University campus in the Cairns Central Business District.	2.5	No impact	\$150 million is for marine precinct redevelopment. While ports are a state service, the Commission does not assess expenditure needs related to ports in its non-urban transport assessment. \$50 million is for the university. Universities are not a state function (no impact).
Central Australia Plan – Community Infrastructure Package	Funding to support the construction of community infrastructure projects that improve regional development, economic, social, and cultural outcomes.	2.6	No impact	The payment is for local government-type functions delivered by local government. Needs are not assessed.
Hobart and Launceston – urban renewal co-investments	Funding to support urban renewal projects in Hobart and Launceston.	5.0	Split	See Table 3 Proposed treatment of city and regional deals commenced in 2023–24.
Pilbara Ports Common User Upgrades	Funding of \$565 million over 5 years to support common-user upgrades of Pilbara-based ports, Dampier and Lumsden Point, to expand export and import capacity.	20.0	No impact	While ports are a state service, the Commission does not assess expenditure needs related to ports in its non-urban transport assessment.
South East Queensland City Deal	Funding to support urban renewal projects in the South East Queensland (SEQ) region.	55.6	Split	See Table 3 Proposed treatment of city and regional deals commenced in 2023–24.
Environment, energy and water				
ACT Sustainable Household Scheme	Funding to support the ACT's Sustainable Household Scheme.	7.5	Impact	Promoting more efficient use of energy is a usual state function and needs are assessed.
Borumba Pumped Hydro Project	Funding to support the Borumba Pumped Hydro Project in Queensland. The project, described under Table 1.4, in Budget Paper No. 3, 2023–24 Budget as an element of an Energy Price Relief Plan. The Commonwealth funding is a subsidy to Queensland to deliver the project.	35.0	Impact	The payment is a subsidy for the generation of electricity. The Commission assesses these expenses in the 'other electricity subsidies' component in the services to communities category.

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
Building resilience to manage fruit fly	Funding to build resilience of Australia's fruit fly management system including stopping the spread of fruit flies, driving down pest pressure in vulnerable production areas and growing exports by providing post-harvest treatment options for export of horticultural crops.	19.0	Impact	Biosecurity is an agriculture regulation service. Agriculture regulation is a state function and needs are assessed.
Capacity Investment Scheme	The Capacity Investment Scheme provides a national framework to encourage new investment in the renewable capacity, such as wind and solar, as well as clean dispatchable capacity, such as battery storage. It aims to help build a more reliable, affordable and low-emission energy system for Australians.	7.7	Impact	Promoting more efficient use of energy; state infrastructure investment; and subsidies for the supply of electricity generation are all usual state functions and needs are assessed.
Community Solar Banks Program	Funding to support community-scale solar and clean energy technologies for 25,000 households unable to access the benefits of these technologies.	12.6	Impact	Promoting more efficient use of energy is a usual state function and needs are assessed.
Disaster Ready Fund – Round 1	Assistance to communities to prepare for natural disasters. The Disaster Ready Fund provides up to \$200 million each year from 2023–24 for mitigation projects.	200.0	No impact	States report natural disaster mitigation spending in services to communities and other expenses. Disaster mitigation expenses are a state service, but needs are not assessed.
Household Energy Upgrades Fund (Social Housing)	Funding to support energy performance upgrades to social housing, co-funded and delivered in partnership with states. Co-funding will target a range of high value energy upgrades to deliver energy and cost saving benefits to households in both public and community social housing.	7.3	Impact	Funding supports the upgrade of social housing. These upgrades will contribute to the reduction of energy bills, energy consumption, and/or increased thermal comfort for social housing tenants and properties. Spending on community and public housing is a usual state service for which needs are assessed.
Improving Compliance in the Murray-Darling Basin	Funding to restore public confidence in water resource management in the Murray-Darling basin.	0.7	Impact	Water resource management is an agriculture regulation service. Agriculture regulation is a state service, and needs are assessed.
North Queensland Strata Title Resilience Pilot Program	Funding to support strata title properties in North Queensland to undertake disaster mitigation works to improve resilience.	1.4	No impact	States report natural disaster mitigation spending in services to communities and other expenses. Disaster mitigation expenses are a state service, but needs are not assessed.
Protecting Our Communities (Disaster Resilience) Program	Funding to deliver community projects that improve disaster resilience and readiness.	5.3	No impact	Disaster mitigation expenses are a state service, but needs are not assessed.

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
Reef 2050 Plan – Paddock to Reef Monitoring, Modelling and Reporting Program	Funding to support monitoring and impact evaluation of programs to prevent reef degradation including land and sea restoration.	0.5	No impact	Environmental protection is a state service, but needs are not assessed.
Saving native species	Supporting a new safe haven on Flinders Island for nationally threatened bird and mammal species, to protect and enhance the island's ecosystems.	1.6	No impact	Environmental protection is a state service, but needs are not assessed.
Urban Rivers and Catchments Program	Funding to improve local waterways, including restoring natural habitats for aquatic species, improving water quality and improving community access to nature, open green space and biodiversity. Projects will be delivered by local government, water utilities and non-government organisations, with funding to be provided via the states.	1.6	No impact	Environmental protection is a state service, but needs are not assessed.
Other purposes				
Restoring integrity to our protection system	Funding the delivery of legal assistance services to individuals seeking to appeal Permanent Protection Visa decisions made by the Department of Home Affairs and/or the Administrative Appeals Tribunal (or its successor body).	7.7	No Impact	The payment is for a state service (other legal services). However, the funding is used specifically to deliver advice for dealings with a Commonwealth entity.
Specialised and trauma-informed legal services for victim-survivors of sexual abuse	Funding over 3 years to pilot a new service model in 3 locations across Australia to provide victim-survivors of sexual assault with greater access to specialised legal support.	2.5	Impact	Legal aid for criminal courts is a state service and needs are assessed.

Table 3 Treatment of city and regional deals commenced in 2023–24

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
Geelong				
Geelong Convention and Event Centre	This project will provide Geelong with a global events destination, increased accommodation offerings and a focal point for the Geelong waterfront.	10.0	Impact	This is a state service, and needs are assessed under services to industry.
Private Sector Business Enablement Fund	This project is a grant program administered by the Victorian Government aimed at supporting private investment in tourism infrastructure.	3.0	Impact	The payment supports tourism infrastructure. This is a state service, and needs are assessed under services to industry.
Hinkler				
Enhancing regional tourism	The funding provided for the Enhancing regional tourism project was allocated to the construction of the Fraser Coast Turtle Rehabilitation and Research Centre, which will allow for turtles to be rehabilitated locally.	0.2	Impact	Enhancing the tourism industry is a usual part of state business develop activity for which needs are assessed.
Hobart and Launceston Co-Investments				
University of Tasmania Stadium Redevelopment Project	The redevelopment of the stadium will include upgrades and enhancements that will lift the stadium to the official Australian Tier 2 Australian Football League venue level and deliver improved amenities and facilities.	5.0	Impact	The payment supports a cultural facility. This is a state service, and needs are assessed under services to communities.
Perth				
East Perth Common Ground	The construction of the East Perth Common Ground facility, which will provide assisted living apartments for people experiencing ongoing homelessness, rough sleeping, or are earning a low income.	3.5	Impact	Payments supports social housing and needs are assessed under housing.

Commonwealth payment	Description	2023–24 (\$m)	Proposed treatment	Reason for treatment
South East Queensland				
Smart Region Digital Plan	Support for identifying the digital requirements to drive productivity and lift global competitiveness across South East Queensland. This Plan will outline approaches to embedding smart solutions in industries and communities across the region.	0.1	Impact	The payment supports business industry. Business development is a state service, and needs are assessed under services to industry.
Kangaroo Point Green Bridge	Assistance to deliver the Kangaroo Point Green Bridge. This will provide an active transport connection from Kangaroo Point to the Brisbane Central Business District.	51.6	No impact	The payment is for a local government pedestrian and cyclist bridge. Local government infrastructure is not a state service.
Loganlea-Meadowbrook Infrastructure	Support for the revitalisation of the Loganlea-Meadowbrook precinct through improved connectivity and mobility investments.	2.0	Impact	The payment is mainly for public transport infrastructure. Public transport is a state service, and needs are assessed in urban transport.
Water Initiatives in the Lockyer Valley	Deal Partners will invest in initiatives to enhance water supply and efficiency for Lockyer Valley and consider longer term planning to secure supply of water for growers in the Lockyer and Somerset region.	1.0	Impact	Agriculture business development is a usual state function, and needs are assessed.
First Nations Cultural Centre Detail Business Case	Funding towards a business case for a First Nations Cultural Centre in Brisbane.	0.3	Impact	The payment supports a cultural facility. This is a state service, and needs are assessed under services to communities.
Planning for Future Region-Shaping Infrastructure	Support for identifying infrastructure and land use planning needed to meet population growth including rail level crossings infrastructure, key freight corridors and supply chain logistics.	0.5	Impact	Urban roads are a state service and needs are assessed.
Townsville				
Lansdown Eco-Industrial Precinct	Funding for the Lansdown Eco-Industrial Precinct, Northern Australia's first environmentally sustainable, advanced manufacturing processing and technology estate powered by locally generated renewable energy.	12.5	Impact	Services to industry is a state service and needs are assessed.

Source: Department of Infrastructure, Transport, Regional Development, Communications and the Arts.