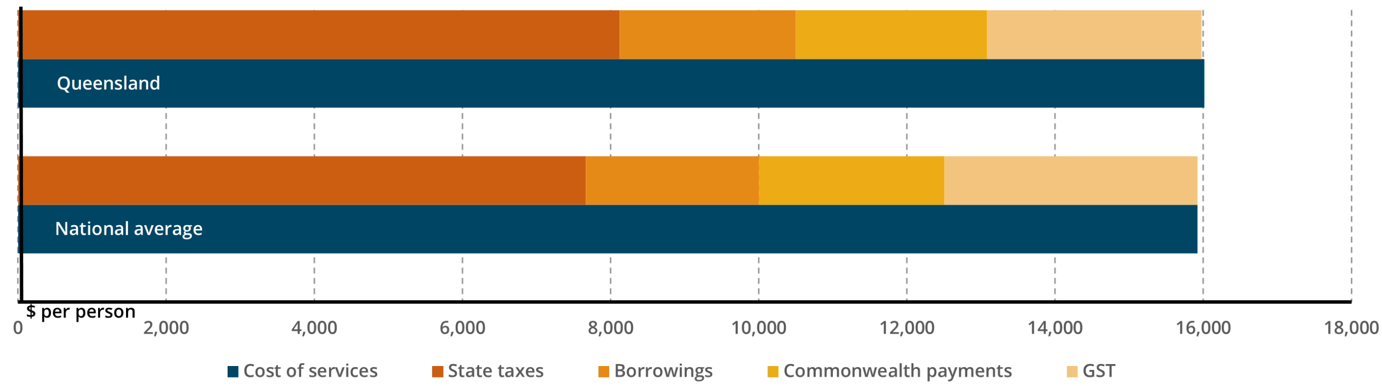
Australian Government
Commonwealth Grants Commission

Queensland

Queensland will receive around $16.6 billion in GST in 2025–26, $1.2 billion less than in 2024-25. The change reflects Queensland's assessed needs for GST, changes in population and its share of the growth in the GST pool. It also reflects the 2018 GST distribution legislation.

GST distribution in 2025-26



How Queensland compares with other states and territories

Queensland's capacity to raise revenue from mining taxes is above the national average but its capacity to raise revenue from other taxes is generally lower than the national average.

Queensland can raise $2,294 per person from mining royalties, which is above the national average of $1,305 per person.

Queensland can raise $342 per person from land tax, which is below the national average of $636 per person.

The characteristics of the people living in Queensland mean that the cost of providing government services is higher than the national average.

16% of Queensland's population live in outer regional and remote areas where service costs are higher, compared with the national average of 10%.

Queensland's First Nations population, for which service costs are higher, comprises 5.2% of the state's population, compared with the national average of 3.8%.

Overall, the above-average revenue raising capacity of Queensland outweighs its above-average cost of providing services. It therefore receives a per person GST distribution below the national average.

Key factors that changed Queensland’s GST needs since 2024–25

-$2,283 million

Higher coal prices and royalty rates, combined with Queensland’s large share of coal production, significantly increased its capacity to raise revenue from coal royalties, decreasing its GST needs.

-$478 million

An assessment of COVID-19 business support expenses was introduced in the 2025 Review. Queensland’s below-average COVID-19 business support expenses decreased its GST needs.

-$324 million

An assessment of COVID-19 health expenses was introduced in the 2025 Review. Queensland’s below-average COVID-19 health expenses decreased its GST needs.

-$237 million

Changes to the wages model in the 2025 Review produced lower estimates for wage costs in Queensland than the previous approach, decreasing its GST needs.

+$208 million

Below-average growth in taxable land values reduced Queensland’s relative revenue raising capacity and increased its GST needs.

-$193 million

In the 2025 Review there were changes to the measures of population-weighted density and passenger numbers. These changes reduced the relative growth of these measures for Brisbane, decreasing Queensland’s need for urban transport investment and decreasing GST needs.

For further information see https://www.cgc.gov.au/reports-for-government/2025-methodology-review/