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## Estimates Briefing for the Treasurer

**Subject:** T7. Infrastructure Investment Program

**Budget output:** 1.1 Budget Development and Management

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### Key messages

- The 2025-26 Budget and Forward Estimates include total infrastructure funding of \$5.1 billion:
  - \$3.4 billion for the General Government Sector, of which:
    - \$275.7 million is new or additional funding; and
    - over 45 per cent is for the Roads Program.
  - \$1.7 billion in equity funding to support infrastructure investment by:
    - Government Businesses;
    - Macquarie Point Development Corporation;
    - Marinus Link;
    - Stadiums Tasmania.
- The Government's Infrastructure Investment program is detailed in chapter 7 of *The Budget*, Budget Paper No. 1 and presented by Ministerial Portfolio in each relevant chapter in *Service Delivery*, Budget Paper No 2.
- The current profile of the Infrastructure Investment Program
  - reflects changing economic conditions, for example constrained delivery capacity in the civil and construction markets;
  - mitigates the short-term debt burden of the State; and
  - maintains a steady, deliverable, level of capital investment.

**out-of-scope**

## GGs Infrastructure Investment by Function

Table 1: General Government Sector Infrastructure Investment by Function

	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Preliminary			Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$m	\$m	\$m	\$m	\$m	\$m

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## Total Infrastructure Investment by Funding Source

Table 2: 2025-26 Budget - Infrastructure Investment by funding source

	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Preliminary			Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$m	\$m	\$m	\$m	\$m	\$m

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Total General Government Sector	1 103.5	772.5	893.7	902.3	810.4	779.6
Equity for Infrastructure Investment						
Other Funding Contributions <sup>1</sup>	....	....	....	....	15.0	....
<b>Total Equity for Infrastructure Investment</b>	<b>305.7</b>	<b>136.3</b>	<b>606.4</b>	<b>331.5</b>	<b>347.0</b>	<b>414.0</b>
<b>TOTAL</b>	<b>1 409.1</b>	<b>908.7</b>	<b>1 500.2</b>	<b>1 233.8</b>	<b>1 157.4</b>	<b>1 193.5</b>

Note:

1. This expenditure reflects the AFL's contribution towards the Macquarie Point Urban Renewal project and is offset by corresponding revenue.

***New Investment, Funding Adjustments and Reclassifications***

- The 2025-26 Budget and Forward Estimates include \$275.7 million of additional state funding to support the delivery of new and existing initiatives, including:
  - an additional \$105.3 million for the development of new Youth Justice Facilities, increasing the total commitment to \$155.3 million to support the planning and construction of a purpose-built therapeutic facility to replace the Ashley Youth Detention Centre; and
  - \$75.9 million for the construction of the Northern Access Road, a key enabling project of the Macquarie Point Urban Renewal project

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**Background**

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- Quarterly Infrastructure Investment actual Expenditure 2017-18 to 2024-25 is presented at Table 4.

**Table 3: Roads Program as a percentage of Total Budgeted Infrastructure Expenditure**

	2024-25 Budget	2024-25 Preliminary Outcome	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate
	\$m	\$m	\$m	\$m	\$m	\$m
Roads	out-of-scope					
Other Infrastructure Expenditure	546.6	290.7	546.7	511.1	404.5	356.0
<b>Total</b>	<b>1 103.5</b>	<b>772.5</b>	<b>893.7</b>	<b>902.3</b>	<b>810.4</b>	<b>779.6</b>
Roads as % of Total Budgeted Infrastructure Expenditure	50.5%	62.4%	38.8%	43.4%	50.1%	54.3%



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## Estimates Briefing for the Treasurer

**Subject:** T28. Stadiums Tasmania - Structure and Borrowings

**Budget output:** 1.2 Financial Management and Accounting Services

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### Key messages

- The 2025-26 Budget provides additional funding to Stadiums Tasmania, comprising:
  - \$17.7 million over four years for operational costs;
  - \$1 million in 2025-26 and 2026-27 for capital expenditure; and
  - \$12 million in 2025-26 to deliver upgrades to the Silverdome.
- The 2025-26 Budget also includes the Tasmanian and Australian Government contributions to Stadiums Tasmania for the redevelopment of UTAS Stadium, totalling \$130 million.
- Stadiums Tasmania is progressing plans to centralise the ownership, management, and future capital development of the State's major public stadiums.
- Stadiums Tasmania recently acquired ownership of the Silverdome and the University of Tasmania Stadium.
- The transfer of ownership of MyState Bank Arena and Ninja Stadium is subject to due diligence and negotiations with current owners.

## Key issues (including data)

### 2025-26 Budget - Key Deliverables

- Table 1 shows the 2025-26 Key Deliverables for Stadiums Tasmania. Further information is available in chapter 29 of *Service Delivery*, Budget Paper No. 2.

**Table 1: 2025-26 Key Deliverables**

	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Silverdome Capital Redevelopment	12 000	....	....	....
Stadiums Tasmania Capital Works	1 000	1 000	....	....
Stadiums Tasmania Operating Support	4 074	7 270	3 193	3 206

#### *Silverdome Capital Redevelopment*

- This initiative will deliver upgrades to the existing Silverdome facilities and amenities. The funding will be provided as an equity contribution through Finance-General.

#### *Stadiums Tasmania Capital Works*

- This initiative will support Stadiums Tasmania's capital expenditure requirements and ongoing capital maintenance of its stadia. The funding will be provided as an equity contribution through Finance-General.

#### *Stadiums Tasmania Operating Support*

- This additional funding will support the operating costs of Stadiums Tasmania based on its current structure, which includes ownership of UTAS Stadium and the Silverdome. The funding will be provided as a grant through the Department of State Growth.

### **UTAS Stadium Redevelopment - Budget Allocation**

- Table 2 shows the Tasmanian and Australian Governments contributions to Stadiums Tasmania for the redevelopment of UTAS Stadium as reflected in the 2025-26 Budget.

**Table 2: Redevelopment of UTAS Stadium - Funding Contributions**

	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>UTAS Stadium Redevelopment</b>					
Tasmanian Government Contribution	45 000	20 000	....	....	65 000
Australian Government Contribution	28 600	36 400	....	....	65 000
	<b>73 600</b>	<b>56 400</b>	<b>....</b>	<b>....</b>	<b>130 000</b>

- The funding is provided as an equity contribution through Finance-General.

## **Status of Existing Projects**

### ***Silverdome***

- Ownership of the Silverdome transferred from the Department of State Growth to Stadiums Tasmania on 7 May 2025.
- Stadiums Tasmania will undertake the \$12 million redevelopment of the facility. A project design team has been appointed, with design work nearing completion. The build package will be released to market shortly thereafter. Construction is scheduled to commence in January 2026, with completion anticipated by August 2026.

### ***UTAS Stadium Acquisition/Redevelopment***

- Stadiums Tasmania is now the owner-operator of UTAS Stadium, with the transfer occurring on 17 July 2025.
- Stadiums Tasmania was allocated \$130 million for the redevelopment of UTAS Stadium as part of the 2024-25 Budget. The major works contract has been executed, and construction has commenced.

### ***Ninja Stadium***

- Discussions with the Clarence City Council regarding the acquisition of Ninja Stadium are ongoing.
- Initial discussions have focused on the mechanics of the transfer. Stadiums Tasmania will continue to progress these discussions in the coming months.

### ***MyState Bank Arena***

- Discussions with the Department of State Growth have commenced regarding the transfer of MyState Bank Arena.
- Stadiums Tasmania is awaiting finalisation of the site masterplan by LK Properties, after which the subdivision process can commence, enabling transfer of the venue.

### ***Macquarie Point Urban Renewal Project***

- Funding for the Macquarie Point Multipurpose Stadium is not allocated to Stadiums Tasmania. This project is being managed and delivered by the Macquarie Point Development Corporation.
- The Government's current policy anticipates that Stadiums Tasmania will assume operational responsibility of this stadium asset when constructed.

**Background:**

- Stadiums Tasmania was established in April 2022 by the *Stadiums Tasmania Act 2022*.
- Stadiums Tasmania is governed by a skills-based Board. The supporting agency is the Department of State Growth.
- The Authority is responsible for managing the State's major stadiums to maximise the economic and community benefits provided by the stadium network.
- Stadiums Tasmania is classified as a Public Non-Financial Corporations Sector entity and as such, it operates outside of the General Government Sector. As a result, its capital expenditure is not included in the General Government Sector Infrastructure Investment Program.

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## Estimates Briefing for the Treasurer

**Subject:** T44. Government business and other equity contributions

**Budget output:** 1.3 Shareholder Advice on Government Businesses

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### Key messages

- Government business and other Government owned entities play a vital role in the provision of services to the Tasmanian community and in the implementation of major Government initiatives.
- The Government provides equity to Government owned entities, primarily to support infrastructure development. In some cases, equity is provided for other purposes, such as improving an entity's capital structure.

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- The total equity contributions also include s27 [redacted] to Macquarie Point Development Corporation, s27 [redacted] to Tasmanian Irrigation, s27 [redacted] to Tasmanian Railway, and s27 [redacted] to Stadiums Tasmania.
- Information on infrastructure related equity contributions is provided in Chapter 7 Infrastructure Investment of Budget Paper 1.

## Key issues (including data)



- The total infrastructure spending for individual projects may also include amounts funded by the entity itself through profits, cash and/or debt.
- A breakdown of the total equity contributions to Government businesses and other entities is provided at Attachment 1.

### **Background:**

- Equity contributions are made to wholly owned Government businesses and other Government owned entities to support capital expenditure or, in limited circumstances, the repayment of debt.
- An equity contribution will be recognised through the balance sheet of the entity. This is the appropriate accounting treatment for contributions that result in an increase in the net assets of the entity.
- Equity contributions are separate to grant funding, which is used to support the operating expenditure of a business or specific Government initiatives. Grant funding is recognised by the entity as revenue and, if not offset by operating expenditure, will increase profits for Government businesses. Grant funding is ordinarily provided through the relevant Portfolio Department.

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## **Equity contributions by entity**

### *Macquarie Point Development Corporation*

- Equity funding of \$609 million has been provided to the Macquarie Point Development Corporation in the 2025-26 Budget and Forward Estimates for the delivery of the Macquarie Point Urban Renewal project and stadium. This funding includes: \$354 million of the Tasmanian Government total contribution of \$375 million; a \$240 million contribution from the Australian Government; and the AFL funding contribution of \$15 million.

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## *Stadiums Tasmania*

- The 2025-26 Budget includes total equity payments of **s27** to Stadiums Tasmania. This funding includes an equity contribution of **s27** for the redevelopment of UTAS Stadium in Launceston. This redevelopment will include a new Eastern Stand, improved playing facilities, and a new entertainment precinct and is jointly funded by the Tasmanian and Australian Governments. The funding also includes \$12 million in 2025-26 to deliver upgrades to the Silverdome.

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**Estimates Briefing for the Treasurer**

**Subject:** T105. State taxation revenue

**Budget output:** 2.2 Regulatory Policy

**Key messages**

- State taxation revenue is forecast to grow by \$353.2 million over the Budget and Forward Estimates (a compound annual growth rate of 5.8 per cent).
- The increase in state taxation revenue over the Budget and Forward Estimates is primarily driven by growth in payroll tax, conveyance duty, Government guarantee fees and land tax revenue.

**Key issues (including data)**

**Table 1 - State taxation revenue:**

	2024-25 Budget	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate	Total Budget & FE
2025-26 Budget (\$m)	1 840.5 <sup>1</sup>	1 933.1	2 087.3	2 181.2	2 286.3	n/a
2024-25 Budget (\$m)	1 821.9	1 912.2	2 051.2	2 158.0	n/a	n/a

**\$27**

<sup>1</sup> Preliminary Outcome for 2024-25

- In 2025-26, State taxation revenue is forecast to be \$1 933.1 million which represents an increase of \$20.9 million compared to the 2024-25 Budget.

**\$27**

**Background:**

- Table 6.5 of Budget Paper No. 1 provides details of the components of the State Taxation estimates and is included as Attachment 1.
- Table 2 provides a comparison of the 2024-25 Preliminary Outcome to the 2024-25 Budget and details the key drivers in forecast growth in State taxation revenue over the 2025-26 Budget and Forward Estimates for key tax lines.

**Table 2 – State taxation revenue by tax line:**

Tax Line	\$m <sup>3</sup>
<b>Payroll Tax</b>	
2024-25 Budget	578.8
2024-25 Preliminary Outcome	572.8
\$ Change <sup>1</sup>	(6.0)
2025-26	608.8
2026-27	647.0
2027-28	687.6
2028-29	730.8
\$ Change <sup>2</sup>	122.0
<b>Land Tax</b>	
2024-25 Budget	194.0
2024-25 Preliminary Outcome	198.2
\$ Change <sup>1</sup>	4.2
2025-26	195.1
2026-27	203.1
2027-28	211.4
2028-29	220.1
\$ Change <sup>2</sup>	25.0



Tax Line	\$m <sup>3</sup>
<b>Fire Service Levies</b>	
2024-25 Budget	105.1
2024-25 Preliminary Outcome	105.7
\$ Change <sup>1</sup>	0.6
2025-26	110.5
2026-27	116.2
2027-28	122.2
2028-29	128.6
\$ Change <sup>2</sup>	18.0
<b>Conveyance Duty</b>	
2024-25 Budget	338.0
2024-25 Preliminary Outcome	363.5
\$ Change <sup>1</sup>	25.5
2025-26	390.1
2026-27	479.4
2027-28	497.7
2028-29	516.6
\$ Change <sup>2</sup>	126.5
<b>Annual Wagering Levy</b>	
2024-25 Budget	1.7
2024-25 Preliminary Outcome	1.7
\$ Change <sup>1</sup>	0.0
2025-26	1.8
2026-27	1.8
2027-28	1.9
2028-29	1.9
\$ Change <sup>2</sup>	0.1
<b>General Casino Tax and Licence Fees</b>	
2024-25 Budget	10.5
2024-25 Preliminary Outcome	11.3
\$ Change <sup>1</sup>	0.8
2025-26	10.6
2026-27	10.6
2027-28	10.7
2028-29	10.7
\$ Change <sup>2</sup>	0.2

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<b>Tax Line</b>	<b>\$m<sup>3</sup></b>
<b>Venue Tax and Licence Fees</b>	
2024-25 Budget	41.2
2024-25 Preliminary Outcome	42.5
<i>\$ Change<sup>1</sup></i>	1.3
2025-26	41.4
2026-27	41.5
2027-28	41.6
2028-29	41.7
<i>\$ Change<sup>2</sup></i>	0.4
<b>Keno Operator Tax and Licence Fees</b>	
2024-25 Budget	8.0
2024-25 Preliminary Outcome	8.8
<i>\$ Change<sup>1</sup></i>	0.8
2025-26	8.1
2026-27	8.1
2027-28	8.2
2028-29	8.2
<i>\$ Change<sup>2</sup></i>	0.1
<b>Lottery Tax</b>	
2024-25 Budget	54.6
2024-25 Preliminary Outcome	47.8
<i>\$ Change<sup>1</sup></i>	(6.7)
2025-26	56.7
2026-27	59.0
2027-28	61.4
2028-29	63.8
<i>\$ Change<sup>2</sup></i>	7.1
<b>Point of Consumption Tax</b>	
2024-25 Budget	15.2
2024-25 Preliminary Outcome	14.8
<i>\$ Change<sup>1</sup></i>	(0.5)
2025-26	15.4
2026-27	15.5
2027-28	15.6
2028-29	15.7
<i>\$ Change<sup>2</sup></i>	0.4

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<b>Tax Line</b>	<b>\$m<sup>3</sup></b>
<b>Insurance Duty</b>	
2024-25 Budget	153.7
2024-25 Preliminary Outcome	154.2
\$ Change <sup>1</sup>	0.4
2025-26	161.1
2026-27	158.4
2027-28	160.2
2028-29	165.7
\$ Change <sup>2</sup>	4.6
<b>Vehicle Registration Fees</b>	
2024-25 Budget	56.6
2024-25 Preliminary Outcome	60.1
\$ Change <sup>1</sup>	3.5
2025-26	62.2
2026-27	64.4
2027-28	66.7
2028-29	69.0
\$ Change <sup>2</sup>	6.8
<b>Motor Vehicle Duty (paid on the sale of new and second-hand vehicles)</b>	
2024-25 Budget	77.4
2024-25 Preliminary Outcome	72.4
\$ Change <sup>1</sup>	(5.0)
2025-26	73.9
2026-27	75.7
2027-28	77.6
2028-29	79.6
\$ Change <sup>2</sup>	5.7
<b>Motor Tax (paid in conjunction with motor vehicle registration)</b>	
2024-25 Budget	135.2
2024-25 Preliminary Outcome	138.4
\$ Change <sup>1</sup>	3.2
2025-26	142.2
2026-27	147.9
2027-28	153.8
2028-29	160.0
\$ Change <sup>2</sup>	17.8

**Motor Vehicle Fire Levy**

2024-25 Budget	11.8
2024-25 Preliminary Outcome	12.3
<i>\$ Change<sup>1</sup></i>	0.5
2025-26	12.7
2026-27	13.7
2027-28	14.3
2028-29	14.8
<i>\$ Change<sup>2</sup></i>	2.1

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<sup>1</sup> \$ Change from 2024-25 Budget to 2024-25 Preliminary Outcome.

<sup>2</sup> \$ Change from 2025-26 Budget to 2028-29 Forward Estimate.

<sup>3</sup> \$ Change may not equal difference based on values shown in table due to rounding.

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## *Taxation Measures:*

- A number of time-limited concessions and exemptions are due to expire in the near future, including:
  - the First Home Buyer Duty Exemption for conveyance duty on 30 June 2026;
  - the Pre-completion Duty Concession for conveyance duty for new apartments and units on 30 June 2026; and
  - the land tax exemptions for newly constructed rental properties and former short stay accommodation premises made available for long term rental on 30 June 2026.
- The Government has also committed to introducing a five per cent Short Stay Accommodation Levy. The Short Stay Accommodation Levy is currently being developed by Treasury with an expected commencement date of 1 July 2026. As the policy is still in development, it is not reflected in the 2025-26 Budget.

## **Related Budget Estimates Briefs**

- T99. Conveyance Duty;
- T102. Land Tax; and
- T104. Short Stay Accommodation Levy.

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## Estimates Briefing for the Treasurer

**Subject:** T130. Gambling - Taxation revenue

**Budget output:** 3.2 Regulation and Administration of Liquor and Gaming

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### Key messages

- Gambling taxation, licensing and fees revenue is forecast to grow by \$8.0 million over the Budget and Forward Estimates, which represents an average annual growth rate of 2 per cent.
- The growth in gambling revenue is primarily driven by growth in lottery tax, which is forecast to grow by \$7.1 million over the Budget and Forward Estimates.
- The current gaming licensing arrangements commenced on 1 July 2023. The taxation rates and licence fees paid by casino, venue and keno operators changed at this time as part of the Government's Future of Gaming in Tasmania policy.
- The former Casino Tax and Licence Fees taxation revenue line has been split according to licence type, consistent with licensing arrangements.
- The taxation revenue line split increases transparency of gambling taxation revenue in the State Budget and associated financial reports.

## Key issues (including data)

- The table below provides a summary of gambling taxation revenue by tax line.

	2024-25 Budget	2024-25 Preliminary Outcome	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate	Growth 2025-26 to 2028-29
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Annual Wagering Levy	1.7	1.7	1.8	1.8	1.9	1.9	0.1
General casino tax and licence fees	10.5	11.3	10.6	10.6	10.7	10.7	0.1
Venue tax and licence fees	41.2	42.5	41.4	41.5	41.6	41.7	0.3
Keno operator tax and licence fees	8.0	8.8	8.1	8.1	8.2	8.2	0.1
Lottery tax	54.6	47.8	56.7	59.0	61.4	63.8	7.1
Point of Consumption Wagering Tax	15.2	14.8	15.4	15.5	15.6	15.7	0.3
<b>Total</b>	<b>131.2</b>	<b>126.9</b>	<b>134.0</b>	<b>136.5</b>	<b>139.4</b>	<b>142.0</b>	<b>8.0</b>

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## Background:

### Comparison of tax rates and licence fees

- The table below provides a comparison of the tax rates and licence fees payable by gaming operators prior to and after the commencement of the gaming licensing arrangements on 1 July 2023.
- Tax rates are payable on the gross profits of each specific type of game.
- Licence fees are represented in annual figures and are based on the 2024-25 fee unit value.

Licence Type	Prior 1 July 2023	Current Rate or fee payable
<b>General Casino Licence</b>		
Table gaming tax	0.88%	0.91%
EGM tax <sup>1</sup>	25.88%	10.91%
Keno tax <sup>1</sup>	5.88%	0.91%
FATG tax	25.88% <sup>2</sup>	5.91%
Licence fee	\$2 261 600 per casino	\$1 094 265 per casino
<b>Venue Licence</b>		
EGM tax <sup>3</sup>	25.88% <sup>4</sup>	Hotels 33.91% Clubs 32.91%
Licence fee	Keno only \$1 557 Keno & 30 EGMs \$3 927	Keno only \$1 309 Keno & 30 EGMs \$55 154
<b>Keno Operator Licence</b>		
Keno tax <sup>3</sup>	5.88% <sup>4</sup>	20.31%
Licence fee	Nil <sup>5</sup>	\$528 238

1. This tax rate is payable on these games in casinos only.
2. Prior to 1 July 2023, fully-automated table games were not defined within the *Gaming Control Act 1993* and fell within the definition of an electronic gaming machine.
3. This tax rate is payable on these games in hotels and clubs only.
4. Prior to the commencement of the new gaming licensing arrangements, this tax was payable by the Gaming Operator (Australian National Hotels Pty Ltd).
5. Gaming Operator licence fee was not payable separately from casino licence fee as operators were the same corporate group.

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## Estimates Briefing for the Treasurer

**Subject:** T125. Gambling – Community Support Fund

**Budget output:** 3.2 Regulation and Administration of Liquor and Gaming

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### Key messages

- The Community Support Fund (CSF) was established on 1 July 2023 and is funded through contributions from the Community Support Levy (CSL), a direct contribution from Maxgaming who is the licensed monitoring operator, and any Tasmanian Government contributions.
- The Government remains committed to implementing harm minimisation measures with \$10.187 million allocated to agencies from the Fund in 2024-25.
- The Fund supports harm minimisation activities such as gambling support programs, prevention and early intervention, research, community development and sport and recreation activities. It allows a flexible approach to targeting funding where it is most needed.
- The *Gaming Control (Community Support Fund) Regulations 2023* establish the requirements for distribution of the available funds to State Service agencies, setting the allowable purposes and criteria for funding.
- 25 per cent of the total levy receipts are allocated to support sport and recreation initiatives to build community health, wellbeing and resilience.

## Key issues (including data)

*2025-26 Budget Estimates for Community Support Fund*

	2023-24 Actual \$'000	2024-25 Estimated Outcome \$'000	2025-26 Budget Estimate \$'000	2026-27 FEs \$'000	2027-28 FEs \$'000	2028-29 FEs \$'000
Community Support Fund Budget	8 360	8 360	8 360	8 360	8 360	8 360

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- The above table shows Community Support Levy revenue estimates for 2024-25 and 2025-26, based on historical growth trends applied to gaming machine player expenditure.

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- 2023-24 was the first year of operation for the Community Support Fund with new administrative arrangements being introduced. While funding was allocated and committed, timing of payments resulted in a total expenditure of \$6.45 million.
- The 2023-24 expenditure by agency was:

	2023-24 Expenditure (\$)
Department of Premier and Cabinet - Gambling Support Program	4 341 981
Department of Treasury and Finance	288 607
Department of State Growth - Active Tasmania	1 820 000
<b>Total</b>	<b>6 450 588</b>

- In 2024-25, based on estimates of the Community Support Levy and the Government's budget for the Community Support Fund (\$8.36 million), unallocated balance of the Fund (\$606 590), funds held for major harm minimisation projects (\$1.164 million) and \$160 123 due to Active Tasmania, a total of \$10 290 713 was available for allocation.
- Any unspent funds will remain in the Community Support Fund and are available for disbursement from the Fund in subsequent years.

- A summary of the 2024-25 approved allocations from the Fund is below:

	<b>2024-25 Allocation (\$)</b>
<b>Department of Treasury and Finance</b>	
Social and Economic Impact Study Provision	250 000
Tasmanian Gambling and Exclusion Scheme	65 000
Major Harm Minimisation Projects	2 464 000
<b>Department of Premier and Cabinet</b>	
Gambling Support Program	5 248 000
2024 Election Commitment for Poker Machine Harm Reduction	100 000
<b>Department of State Growth</b>	
Active Tasmania	2 060 000
<b>Total</b>	<b>10 187 000</b>

- Details of expenditure from the fund will be published on the websites of the Departments of Treasury and Finance, State Growth and Premier and Cabinet.

#### **Background:**

- The Community Support Levy (CSL) is a levy imposed on the gross profits derived from electronic gaming machines in casinos, hotels and clubs. The levy is 3 per cent for casinos, 5 per cent for hotels and 4 per cent for clubs.
- The Government has committed \$8.36 million annually to be available for expenditure over the forward estimates. Should actual expenditure reach this amount, any shortfall in receipts from the levy and the direct contribution of \$50 000 annually by Maxgaming (the licensed monitoring operator) will be contributed by the Government.
- The Fund was established under the *Gaming Control (Community Support Fund) Regulations 2023*. The Regulations reflect the broad feedback received from both targeted stakeholder and public consultation processes, ensuring the distribution of the CSL and other monies through the Fund continues to benefit the community, to prevent and mitigate the harms associated with gambling, and provide flexibility to prioritise funding where it is most needed.
- State Service Agencies can seek funding for activities in line with one or more of the purposes and criteria prescribed by the Regulations. Requests are considered by the Tasmanian Liquor and Gaming Commission to confirm they are consistent with the Regulations and then determined by the Minister.
- A portion of the Fund is distributed annually to the Department of Treasury and Finance to fund statewide gambling research; administration of the Tasmanian Gambling Exclusion Scheme; and other gambling harm minimisation or prevention measures that may require a whole of government response.
- Treasury is required to publish details of the approved distributions from the Fund to each State Service Agency on its website each financial year. A review into the efficacy of the Fund and its expenditure will also be completed every five years.

Document reference: 25/197085

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## Estimates Briefing for the Treasurer

**Subject:** T126. Gambling – Consumer Protection

**Budget output:** 3.2 Regulation and Administration of Liquor and Gaming

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### Key messages

- The Government has determined to defer the progress of the mandatory pre-commitment card for electronic gaming machines (EGMs).
- The Government announced that it will instead develop and progress a package of measures to reduce harm from EGMs. The harm minimisation package may include:
  - raising awareness of the gambling exclusion scheme;
  - investigating automatic responsible gambling systems or other technologies;
  - facial recognition technology; and
  - increased support services for those experiencing harm.
- Other harm minimisation initiatives already implemented include:
  - implementation of the nationally agreed suite of online wagering harm minimisation measures (the National Consumer Protection Framework for Online Wagering);
  - the first mandatory pre-commitment system in Australia for setting loss limits in the casino's premium player lounges; and
  - increased funding under an expanded Community Support Levy for harm minimisation activities.
- The Government continues to monitor the response to inquiries into the integrity of casino gaming operations and regulatory issues across Australia.

## Key issues (including data)

- In accordance with a Ministerial Direction, the Tasmanian Liquor and Gaming Commission had been working with the monitoring operator, Maxgaming, to develop a player card and cashless gaming system for electronic gaming machines.
- This design work was well progressed and was ready for the final sign-off by the Minister for Finance to move to system development. A redacted version of the MaxGaming Delivery Plan Report (dated 30 October 2024) was publicly released on 18 December 2024.  
(<https://www.treasury.tas.gov.au/Documents/REDACTED%20COPY%20TAS%20PCG%20Delivery%20Plan%20Report%20v1.2.PDF>)

s27

- The Government announced its decision in a joint media release by then Ministers Barnett, Jaensch and Howlett on 19 November 2024.

s27

### *Interstate casino inquiries and money laundering responses*

- The findings of recent casino inquiries interstate regarding systemic money laundering have led to governments in these jurisdictions committing to the introduction of cashless gaming with player cards in casinos.
- Victoria implemented mandatory cards with pre-commitment loss limits in casinos from December 2023.
- Some jurisdictions are also considering cashless gaming for EGMs in hotels and clubs. Victorian legislation to implement this is currently before its parliament.

### *Online gambling harm*

- On 28 June 2023, an Australian Parliamentary Committee tabled a report into online gambling and its impacts on those experiencing gambling harm, *You win some, you lose more*. The unanimous report provides 31 recommendations. Fifteen of these would require some level of cooperation and/or approval of state and territory governments. The Australian Government has advised it will finalise its response to the Report once its consultation has been completed.

# s27

## Background:

### s27

#### 2024 Election commitments to reduce gaming machine harm

- \$100 000 to promote awareness, in-venue and through digital and traditional media advertising, of the Tasmanian Gambling Exclusion Scheme, which includes third party exclusions.
- Examine the option of implementing automatic responsible gambling systems as part of gaming machine software for the detection of potential harmful gambling behaviour in real time.
- Engage with venues interested in implementing facial recognition technology to help identify excluded persons.
- Require responsible conduct of gambling training to be undertaken by relevant employees with a registered training organisation every two years, instead of five-yearly.

# out-of-scope

#### National harm minimisation for online wagering

- The [National Consumer Protection Framework for Online Wagering](#) endorsed by all Australian jurisdictions established 10 harm minimisation measures for online wagering, with the final measure implemented in August 2023.
- Gambling ministers have committed to considering further protections for online wagering, including considering findings from the Commonwealth Parliament's [You win some, you lose more](#) report. Key recommendations that would require the cooperation/approval of state and territory governments include:
  - the development within 12 months of a national strategy on online gambling harm reduction based on public health principles;
  - establishment of national regulation and a national online gambling regulator with the sole purpose of harm reduction and responsibility for all licensing and regulation;
  - national harm reduction measures to be funded by a levy on wagering service providers;
  - prohibition of all online gambling inducements and inducement advertising; and

- a comprehensive ban on all forms of advertising for online gambling, phased in over three years.
- The National Consumer Protection Framework for Online Wagering is a joint initiative between the Commonwealth and states/territories, but implementation varies across jurisdictions.
- Regulatory responsibilities are fragmented:
  - Federal level oversees online gambling, advertising, and consumer protections.
  - State/territory level regulates land-based gambling (e.g., EGMs, casinos) and some aspects of online wagering.

**out-of-scope**

#### *Tasmanian Government*

- The Act requires gaming venues to pay a Community Support Levy (CSL) on the gross profits derived from EGMs (hotels - five per cent, clubs - four per cent and casinos - three per cent). The CSL is paid into the Community Support Fund and distributed for the purpose of preventing and minimising gambling harm.
- The [Gaming Control \(Community Support Fund\) Regulations 2023](#) prescribe how the Fund is to be distributed by the Minister, upon confirmation from the Commission that the distribution is consistent with the Regulations.
- The Gambling Support Program, Department of Premier and Cabinet, delivers the Government's public health response to gambling, with funding support from the Fund. This includes specialist gambling support services, community education programs, research, and other initiatives to support early intervention/prevention.
- A 25 per cent allocation of the CSL to Active Tasmania is regulated on the basis that its activities are key in establishing and maintaining community and social inclusivity, thereby supporting the prevention of gambling related harms

Document reference: 25/184791

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## Estimates Briefing for the Treasurer

**Subject:** T127. Gambling: Regulatory framework and key facts

**Budget output:** 3.2 Regulation and Administration of Liquor and Gaming

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### Key messages

- The Tasmanian gambling industry is mature and diverse, returning \$132.9 million in revenue to the State in 2023-24 including taxation, licence fees and penalties.
- As at 23 April 2025, there are 262 premises that offer some form of gaming in Tasmania. This includes the two Tasmanian casinos and premises offering gaming machines, keno, TAB or lotteries.
- The total preliminary outcome for gambling revenue in 2024-25 was \$126.9 million. The major revenue sources were lotteries (\$47.8 million) and hotel and club venue tax and licence fees (\$42.5 million).
- Gaming machine expenditure in hotels, clubs and casinos for the 2024-25 financial year was \$193.9 million.
- Since its inception, an estimated \$122.66 million has been received through the Community Support Levy for the benefit of the community, with \$8.04 million received in 2024-25.

## Key Issues (including data)

As at 23 April 2025, gambling activities in Tasmania consist of:

- 3 252 electronic gaming machines (at two casinos and 90 hotels/clubs);
- keno (at two casinos and 141 hotels/clubs);
- table gaming (at two casinos);
- totalizator and fixed odds wagering (at 124 hotels/clubs, stand-alone TAB outlets, racecourses); and
- lotteries (at 96 locations).

### Electronic gaming machines (EGMs)

Venue	Number of EGMs licensed as at 12 September 2025	Cap
Casinos	988	1 180
Hotel and Clubs	2 279	2 350
Total	3 267	3 530
Cap for each hotel		30
Cap for each club		40

Comparison of EGM player expenditure for the two most recent years:

EGM player expenditure	2024-25 (A) \$m	2023-24 (B) \$m	Difference (A-B) \$m
Total	193.90	186.30	7.60
Hotels and clubs	112.41	109.82	2.59
Casinos	81.49	76.48	5.01

### Revenue from gambling

Gambling revenue <sup>1</sup>	2024-25 Preliminary outcomes (A) \$m	2023-24 Actuals (B) \$m	Difference (A-B) \$m
Annual wagering levy	1.7	1.6	0.1
General Casino tax and licence fees	11.3	9.1	2.2
Venue tax and licence fees (hotels and clubs)	42.5	45.0	-2.5
Keno operator and licence fees	8.8	8.1	0.7
Lottery tax	47.8	54.2	-6.4
Point of consumption wagering tax	14.8	14.9	-0.1
<b>Total gambling revenue</b>	<b>126.9</b>	<b>132.9</b>	<b>-6.0</b>

<sup>1</sup> Gambling taxation figures, a component of total gambling revenue, are published on the [Liquor and Gaming website](#). Due to payment and reporting timing, the published tax figures are slightly different to those used to calculate the preliminary outcome figures.

- Gambling data is published each year in the Tasmanian Liquor and Gaming Commission's Annual Report. The number of authorised electronic gaming machines and EGM expenditure is published monthly on the Treasury website.
- Electronic gaming machines attract the highest level of player expenditure.
- In 2024-25 the municipalities with the highest total EGM player expenditure were: Glenorchy (\$20.45 million), Launceston (\$16.94 million), Devonport (\$10.94 million), Clarence (\$10.26 million) and Central Coast (\$8.07 million).

### Tax rates

<b>Casino gaming</b>	<b>Tax rate - % of annual gross profit</b>
Table gaming	0.91
Fully-automated table gaming	5.91
Gaming machines	10.91
Keno	0.91
<b>Hotel and Club gaming</b>	
Gaming machines - Clubs	32.91
Gaming machines - Hotels	33.91
Keno	20.31
<b>Community Support Levy</b>	
Gaming machines - Hotels	5.00
Gaming machines - Clubs	4.00
Gaming machines - Casinos	3.00
<b>Internet and Interstate based gaming and wagering</b>	
Point of consumption wagering tax <sup>1</sup>	15% of net wagering revenue on bets placed in Tasmania over the annual tax-free threshold of \$150 000 per operator
Lotteries (no state lotteries)	Revenue sharing arrangement with Victoria and Queensland - Tasmania receives tax for all tickets sold in Tasmania

<sup>1</sup> Applies to all wagering operators (including betting exchange operators) licensed in Australia and offering bets to a person located in Tasmania. The value of free bets is excluded from net wagering revenue.

### Community Support Levy

- The Community Support Levy (CSL) is a levy imposed on the gross profits derived from electronic gaming machines in casinos, hotels and clubs. The levy is 5 per cent for hotels, 4 per cent for clubs and 3 per cent for casinos.
- The Government has committed \$8.36 million annually to be available for expenditure over the forward estimates. Should actual expenditure reach this amount, any shortfall in receipts from the levy and the direct contribution of \$50 000 annually by Maxgaming (the licensed monitoring operator) will be contributed by the Government.

### Point of Consumption tax

- The Government introduced a Point of Consumption (POC) tax on all wagering by Tasmanians from 1 January 2020. Tax is collected for Tasmanian customers from all licensed betting operators in Australia where net wagering revenue exceeds the annual tax-free threshold of \$150 000.

- In addition, Tasmania's wagering licence holder, UBET TAS Pty Ltd (part of the Tabcorp Group), pays an upfront annual levy of around \$1.7 million (925 000 fee units) indexed by CPI.
- The Government has committed to review the quantum of the Levy three-yearly. The first review was completed in May 2023, with the amount of the levy remaining unchanged. This is due to the unchanged cost of regulating UBET TAS and the ongoing right to exclusively conduct totalizator activities in Tasmania.
- When introduced, by agreement, 80 per cent of additional revenue generated by the POC tax was shared with the racing industry. Racing industry funding is now maintained at an agreed level without being linked to a percentage of POC tax.

Document reference: 25/195714

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## Estimates Briefing for the Treasurer

**Subject:** T142. Treasury Response to 2025 Election Commitments

**Budget output:** Departmental

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### Key messages

- In the lead-up to the 2025 State Election period, the Premier released three key documents containing election commitments.
- The Tasmanian Liberals Fiscal Strategy Statement was published on 1 July 2025.
- The Tasmanian Liberals Economic Statement was published on 11 July 2025.
- The Tasmanian Liberals First 100 Days Plan was published on 18 July 2025.
- The First 100 Days period is underway following the swearing in of the Government on 11 August 2025 (ending 19 November 2025).
- The Tasmanian Liberals also issued a media release titled “Budget better under Tasmanian Liberals” containing additional savings measures on 18 July 2025.
- Treasury has responsibility for the implementation of multiple commitments across the Treasurer’s portfolio.

**First 100 Days commitments – Treasurer:**

Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	First week following swearing in	Schedule a date for the 2025-26 Budget and Budget session.	Complete	The 2025-26 Budget was tabled on 6 November 2025.
	First week following swearing in	Begin consultation with Treasury and Agency Heads about accommodating our sensible and sustainable election commitments into the 2025-26 Budget.	Complete	The 2025-26 Budget was tabled on 6 November 2025.
	Taking action on the cost of living and provide more housing options for Tasmanians	Introduce legislation for consultation to establish TasInsure – our Tasmanian-owned and operated insurance company, ensuring Tasmanians pay less for insurance. This will enable TasInsure to be set up during 2026.		
	Taking action on the cost of living and provide more housing options for Tasmanians	Introduce legislation for the new \$30 000 First Home Owners Grant, helping young Tasmanians and families achieve the dream of owning their first home and stimulate the building and construction sector.	Complete	The Taxation and Related Legislation (First Home Owner and Payroll Relief) Bill 2025 was introduced to Parliament on 19 August 2025.
	Taking action on the cost of living and provide more housing options for Tasmanians	Legislate to extend the payroll tax for apprentices, making it cheaper for employers to train our next generation of tradespeople.	Complete	The Taxation and Related Legislation (First Home Owner and Payroll Relief) Bill 2025 was introduced to Parliament on 19 August 2025.

**s27 and out-of-scope**

Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Taking action on the cost of living and provide more housing options for Tasmanians	Stamp Out Stamp Duty for first home buyers.	Complete/BAU	The First Home Buyer Duty Exemption is an existing measure. In the period between 20 August 2025 and 31 October 2025, 462 First Home Buyer Duty Exemptions were granted which assisted 696 people.
	Deliver our strong plan for a stronger economy	Provide a \$1.5 million one-off increase in distribution of the Heavy Vehicle Motor Tax for local councils to invest in road upgrades across Tasmania.	On track	Treasury is preparing advice for the Treasurer on this commitment.
	Deliver our strong plan for a stronger economy	Commit to discussing fairer future distributions of the Heavy Vehicle Motor Tax with councils.	On track	Treasury is preparing advice for the Treasurer on this commitment.
	Deliver our strong plan for a stronger economy	Progress updates to tax legislation, such as enhancing flexibility in land tax payment options.	s27 and out-of-scope	
	Deliver our strong plan for a stronger economy	Progress to the Expression of Interest phase for the Treasury Buildings Repurposing Project.	Complete	The Registration of Interest process closed on 4 June 2025. The Expression of Interest phase commenced on 28 October 2025.
	Deliver our strong plan for a stronger economy	Introduce a 10-day approval rule for liquor licences, streamlining turnaround times.	s27 and out-of-scope	
	Deliver our strong plan for a stronger economy	Create new liquor licence categories, replacing multiple permits.	s27 and out-of-scope	
	Deliver our strong plan for a stronger economy	Implement a liquor licensing fee structure review for a fairer and risk-based approach to reduce costs.	s27 and out-of-scope	

Ref	Section	Commitment	Status	Comments
25-143-100	Supporting our communities	Consult with key stakeholders on the commencement of Gaming Care officers to minimise the potential harm caused by gambling.	s27	

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**Economic Statement commitments – Treasurer:**

Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Our strong plan for a stronger economy	Abolish Foreign Investor Duty Surcharge for foreign purchasers who build and sell new homes to Tasmanians within a set timeframe.		
	Our strong plan for a stronger economy	Target the return over the next 10 years of General Government Sector net debt below eight per cent of Gross State Product (GSP) and Total Public Non-Financial Sector net debt below 12 per cent of GSP.		
	Our strong plan for a stronger economy	Introduce legislation requiring a two-thirds super-majority of Parliament before any future government can consider privatisation.	Complete	The Government Business (Sale Reforms) Bill 2025 was introduced to Parliament on 19 August 2025.
	Our strong plan for a stronger economy	Require Government businesses to have more robust, comprehensive and contemporary community service obligations as part of reforming Government-owned businesses.		
	Our strong plan for a stronger economy	Provide options for assurance reviews undertaken by independent experts, or a performance review undertaken by the Auditor-General as part of reforming Government-owned businesses.		

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Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Our strong plan for a stronger economy	Include targets for 50 per cent Tasmanian representation on all Government business boards as part of reforming Government-owned businesses.	s27 and out-of-scope	s27 and out-of-scope
	Our strong plan for a stronger economy	Require gateway reviews for specific projects (including projects over \$200 million) as part of reforming Government-owned businesses.		
	Our strong plan for a stronger economy	Facilitate reports on Executive performance and for Minister-initiated independent review of Board performance as part of reforming Government-owned businesses.		
	Our strong plan for a stronger economy	Provide mechanisms to address poor performance as part of reforming Government-owned businesses.		
	Our strong plan for a stronger economy	Provide other structural reforms to ensure that the owners of the businesses – the Tasmanian community – are at the top of their organisational charts.		
	Our strong plan for a stronger economy	Introduce new legislation to support title creation for the Treasury Building by June 2026.		

Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Our strong plan for a stronger economy	Assess investment proposals for the Treasury Building by end of 2025. A multi-stage public process (transparent and open market) will be undertaken to attract proposals that will transform the site into a vibrant and publicly accessible destination with a focus on heritage preservation, economic impact and public accessibility.		
	Our strong plan for a stronger economy	Constrain general government operating expense growth to below the long-term average growth in the economy and revenues, while returning the General Government Sector net operating balance to an underlying surplus within four years and achieving an overall fiscal surplus over the following six years.		
	Our strong plan for a stronger economy	Sustain Tasmania's low-tax regime – no new or increased taxes, and state taxes to remain efficient, fair, simple and stable.	Complete/BAU	This is a continuation of the existing environment. No changes required to deliver.
	Our strong plan for a stronger economy	Ensure sustainable infrastructure investment through a focus on productive, intergenerational assets and at levels at least equivalent to depreciation.		

s27 and out-of-scope

s27 and out-of-scope

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**Fiscal Strategy commitments – Treasurer:**

Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Our strong plan for a stronger economy	Improve fiscal accountability through the facilitation of an investigation by the Public Accounts Committee with the objective of the enhancement of the independence of the Tasmanian Audit Office – including through the implementation of best-practice models from other jurisdictions.	s27	and out-of-scope
	Our strong plan for a stronger economy	Modify Budget reviews and publications to improve budget transparency and community access.		
	Our strong plan for a stronger economy	Propose amendments to the <i>Charter of Budget Responsibility Act 2007</i> to improve fiscal accountability.		
	Our strong plan for a stronger economy	Conduct feasibility study for a Parliamentary Budget Office.		
	Our strong plan for a stronger economy	Establish a Parliamentary Budget Office.		

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Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Our strong plan for a stronger economy	Sustain the State's existing Aa2 (Moody's) and AA+ (S&P) credit ratings across the Forward Estimates.	s27 and out-of-scope	s27 and out-of-scope
	Our strong plan for a stronger economy	Target the lowering of the ratio of General Government Sector interest and defined benefit superannuation payments to less than seven per cent of General Government Sector total receipts over the next five years.		

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**“Budget better under Tasmanian Liberals” savings commitments – Treasurer:**

Ref	Section	Commitment	Status	Comments
s27 & out-of-scope	Budget better under Tasmanian Liberals	Reduce the Treasurer’s Reserve.	Complete	The Treasurer’s Reserve was reduced in the 2025-26 Budget.
	Budget better under Tasmanian Liberals	Simplify Government procurement processes and arrangements, to reduce waste and costs for businesses.		
	Budget better under Tasmanian Liberals	Implement office and leasing improvements to ensure that the State Service can work in a contemporary environment.		

**s27 and out-of-scope**

Document reference: 25/213587

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**Estimates Briefing for the Treasurer**

**Subject:** T124. Gambling – Commonwealth Inquiry into Online Gambling and Harm Reduction

**Budget output:** 3.2 Regulation and Administration of Liquor and Gaming

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**Key messages**

- Commonwealth, state and territory gambling ministers have a shared commitment to pursue actions to prevent and reduce harm from online wagering.
- This includes consideration of the findings and recommendations of the Australian Government Parliamentary inquiry into online gambling and its impacts on those experiencing gambling harm (“You win some, you lose more” report).
- The Australian Government has not yet responded to the “You win some, you lose more” report or provided formal advice regarding a ban on advertising for online gambling to date.
- The Tasmanian Government will continue to engage with the Australian Government on this matter and participate in national working groups and forums to progress a strategy to reduce harm from online gambling.

## Key issues (including data)

- On 28 June 2023, the House of Representatives Standing Committee on Social Policy and Legal Affairs released its report into gambling “You win some, you lose more - Online gambling and its impact on those experiencing harm”.
- Key recommendations of the report included:
  - The Australian Government, with states and territories, develop within 12 months a comprehensive national strategy for online gambling harm reduction based on public health principles (recommendation 2).
  - The Australian Government prohibit all online gambling inducements and inducement advertising (recommendation 16).
  - The Australian Government, with the cooperation of the states and territories, implement a comprehensive ban on all forms of advertising for online gambling, to be introduced in four phases, over three years (recommendation 26).



- Submissions in 2022 to the inquiry by the Tasmanian Government and the Tasmanian Liquor and Gaming Commission raised concerns about the prevalence of, and potential harm for vulnerable groups, of advertising by online wagering service providers, supporting further restrictions of gambling advertising by online wagering providers.
- On 4 September 2024, Australian Government Minister for Social Services, the Hon Amanda Rishworth MP, invited State and Territory Gaming Ministers to meet to discuss online wagering and harm minimisation.
- This meeting was focussed on discussion of the development of a national strategy. Tasmania had previously committed in-principle to working with the Australian Government, states and territories to develop a national strategy.

## Background:

- Online wagering providers in Australia are licensed by individual states/territories but are also regulated under Commonwealth laws covering communications and interactive gambling.

# s27

- Tasmania's legislation regulates based on point of supply (i.e. where the licence is issued). This means that online gambling activities offered by an entity licensed in another jurisdiction are generally not captured by Tasmanian legislation. Tasmania has only one licensed provider, UBET TAS Pty Ltd, a subsidiary of Tabcorp.
- The Australian Government Parliament inquiry was established following a referral from the Minister for Social Services, Hon Amanda Rishworth MP.
- The Committee's terms of reference included:
  - Effectiveness of existing consumer protection aimed at reducing online gambling harm.
  - How to better target programs to address online gambling harm.
  - Appropriateness of the definition of "gambling service" in the Interactive Gambling Act 2001 (Cth).
- Key findings of the inquiry:
  - Gambling poses serious risks to Australians' physical and mental health and a significant portion of the population engaging in online gambling faces financial, emotional and social hardships.
  - Australia's online gambling market is increasing and Australians who gamble online are significantly more likely to report experiencing harm compared to those who only gamble on land-based forms.
  - Australia has a complex, fragmented and inconsistent regulatory framework for online wagering that contributes to insufficient consumer protections and inadequately resourced harm reduction, treatment and support measures.

Document reference: 25/194449

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## Estimates Briefing for the Treasurer

**Subject:** T128. Gambling – Social and Economic Impact Study

**Budget output:** 3.2 Regulation and Administration of Liquor and Gaming

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### Key messages

- The procurement process for the sixth Social and Economic Impact Study on Gambling in Tasmania is currently underway, with the completed study due by 30 June 2026.
- The reporting period for this study was extended from three to five years as part of the future gaming market reforms.
- The fifth Social and Economic Impact Study on Gambling in Tasmania was undertaken by a consortium led by the South Australian Centre for Economic Studies in June 2021.
- The study was tabled in Parliament on 1 July 2021 and is available on the Treasury website, together with all public submissions received.

### Key issues (including data)

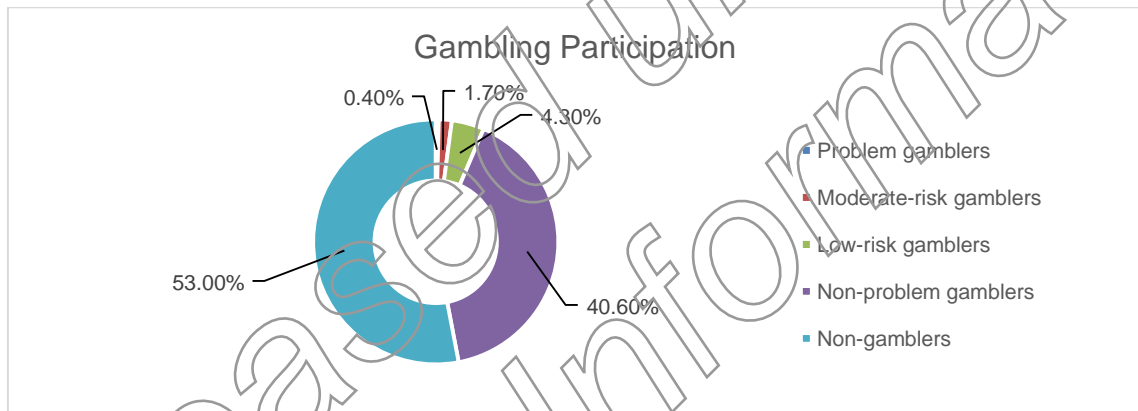
- The Gaming Control Act 1993 requires that an independent review of the social and economic impact of gambling in Tasmania be undertaken every five years.
- The procurement process for the sixth Social and Economic Impact Study on Gambling in Tasmania is currently in progress, with the final report expected by 30 June 2026.
- The most recent study was undertaken in 2020-21. This study found:
  - EGM expenditure fell 15 per cent since the 2017 study (adjusted to 2019-20 prices).
  - Real per adult EGM expenditure has steadily fallen from \$851 per adult in 2003-04, to \$415 per adult in 2018-19. With the COVID-19 related temporary venue closures, expenditure fell further to an average of \$307 per adult in 2019-20.

- Tasmania's per capita expenditure of gambling activities was lower than Australia:



\*Based on 2018-19 data.

- Gambling participation of all types of gamblers is depicted below:



- Problem gamblers contribute 48.8 per cent of the sum of all harm, moderate-risk gamblers 30 per cent, low-risk gamblers 8.7 per cent, and non-problem gamblers 12.6 per cent.
- Representation of problem and moderate-risk gamblers was relatively high for gamblers who bet on sporting events (18 per cent), played EGMs (12 per cent), and engaged in informal private betting for money (12 per cent).
- There was no clear evidence of a migration to online gambling during COVID-19, although some men and younger people reported an increase in expenditure. There was also little evidence of higher risk gamblers gravitating towards online gambling or increasing their gambling.
- Total gambling related employment in 2020 was estimated at 1 218 Full-Time Equivalents (FTEs), slightly higher than the 2017 estimate of 1 135 FTEs. This increase was largely due to the inclusion of Tasracing and the Office of Racing Integrity.

**Background:**

- There have been five social and economic impact studies on gambling conducted since 2008, funded from the Community Support Fund.
- Prior to 2021 legislative amendments, the *Gaming Control Act 1993* required that an independent review of the social and economic impact of gambling in Tasmania be undertaken every three years.
- The new five-yearly cycle between reports will allow meaningful consideration of the findings, and time to implement, consolidate and evaluate resulting recommendations.
- The review must be carried out by persons (only one of whom may be employed by the State of Tasmania or a State Agency), who in the Minister's opinion, possess appropriate expertise or qualifications to carry out the review.
- The study must include consultation with stakeholders and invite written public submissions.
- Submissions to the fifth study were invited through advertising on Gambling Support Program social media; direct approaches to community, peak body and industry organisations; the University of Adelaide website; Treasury's website; and newspaper advertisements.
- COVID-19 public health restrictions and the subsequent gambling industry closures during 2020 meant completion of the study was extended by six months to 30 June 2021. As a result, the prevalence survey was conducted in October and November 2020 once gaming venues had been reopened for at least three months.
- Questions in the 2020 survey were designed to ensure, as much as possible, that the results were comparable to previous surveys. Specifically, respondents were asked to recall gambling behaviour during the 12 months preceding declaration of COVID-19 as a pandemic.

Document reference: 25/194376

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**Estimates Briefing for the Treasurer**

**Subject:** T143. Treasury: Budget Efficiency Dividend Strategy and Ongoing Review of Operations

**Budget output:** Departmental

**Key messages**

- The 2025-26 Budget introduces three new savings measures, consistent with the Liberal Party’s 2025 election commitments. s27
- Treasury will develop and implement strategies to achieve these savings during the second half of 2025-26.
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- Any further efficiencies that result from the implementation of the Government’s “hiring freeze” will be in addition to the savings identified from existing measures.

## Background:

### *2025-26 Budget Saving Initiatives*

- The 2025-26 Budget includes a series of new savings initiatives consistent with the Liberal Party's 2025 election commitments to be implemented across government agencies. Key initiatives include:
  - centralisation of media and communications functions to reduce agency expenditure on marketing and media;
  - streamlining of Government procurement processes and arrangements to minimise waste and reduce costs for businesses engaging with the Government; and
  - enhancements to office and leasing arrangements to support a modern and contemporary working environment across the State Service.
- Treasury's share of these savings initiatives has been allocated as follows:
  - marketing and communications: \$17 000 in 2025-26, increasing to \$34 000 annually from 2026-27;
  - procurement improvements: \$34 000 in 2025-26, increasing to \$68 000 annually from 2026-27;
  - office and leasing efficiencies: \$30 000 in 2025-26, increasing to \$61 000 annually from 2026-27.
- Treasury will develop and implement strategies to achieve these savings during the second half of 2025-26.

### *2023-24 BED*

- The 2023-24 Budget included a \$300 million Budget Efficiency Dividend commencing in 2024-25.
- Each Agency, in conjunction with its Ministers, was required to determine agency specific measures to meet savings requirements, with the information to be presented to Budget Committee.



- A review of Treasury's operations was undertaken to identify the most appropriate approach to achieving the required savings, with a strong focus on improving efficiency and minimising the impact on Treasury's service delivery.

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- Treasury Outputs, 3.2 Regulation and Administration of Liquor and Gaming and 4.2 Community Support Fund, which both included BED allocations, were restructured from the Minister for Finance to the Treasurer's Portfolios.

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### *Implementation of the Government's Hiring Freeze*

- Treasury has established a Vacancy Management Committee, comprising members of the Executive Committee and the Manager Human Resources, to oversee assessments of positions and their role within the agency. The committee has defined principles for evaluating essential and non-essential positions, considering operational needs, environmental factors, and organisational context. It convenes weekly to review roles deemed essential, though not all positions advance to this stage. Since March 2025, Treasury's employee headcount has remained unchanged, and Workforce Renewal Incentive Programs (WRIPs) are under consideration as part of a broader organisational review, though none have been introduced yet.

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## Estimates Briefing for the Treasurer

**Subject:** T1. 2025-26 Budget - key budget and forward estimates aggregates

**Budget output:** 1.1 Budget Development and Management

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### Key messages

- The 2025-26 Budget delivers on the Government's *2030 Strong Plan for Tasmania's Future* by taking action on the issues that matter most to Tasmanians - including healthcare, housing, and economic opportunity. It supports growth while maintaining fiscal discipline and transparency.
- Compared with the 2024-25 Budget, additional funding is provided to boost investment in existing government services, ensuring the well-being, health and safety of all Tasmanians, including a 12 per cent increase in Health to \$14.5 billion; 5 per cent increase in Education to \$9.9 billion; and 9 per cent increase in Public order and safety to \$3.9 billion.
- Investment in Health, Education and Public order and safety accounts for over 68 per cent of total expenditure.
- The 2025-26 Budget includes infrastructure investment of \$5.1 billion, including General Government Sector investment of \$3.4 billion and almost \$1.7 billion in equity contributions to government businesses and other entities.
- The 2025-26 Budget lays the foundation for long-term reform and includes funding for the highest-priority 2025 election commitments. The Government is committed to embedding structural changes that enhance the efficiency, transparency and sustainability of public finances.
- The 2025-26 Budget continues the Fiscal Strategy introduced in the 2023-24 Budget, which targets a Net Operating Balance surplus by 2029-30 and a Fiscal Balance surplus by 2032-33.
- While there is more work to be done, the 2028-29 Forward Estimate forecasts a modest surplus.

## Key issues (including data)

Table 1: Key Fiscal Measures 2024-25 to 2028-29 (BP1 page 8)

	2024-25 Budget	2024-25 Preliminary Outcome	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate	Table Reference
	\$m	\$m	\$m	\$m	\$m	\$m	
<b>General Government Sector</b>							
Revenue	8 951.8	8 985.4	9 498.2	9 591.7	9 832.8	10 284.1	Table B.1
Expenses	9 744.6	10 190.6	10 506.2	10 399.2	10 126.3	10 278.5	Table B.2
<b>Net Operating Surplus/(Deficit)</b>	<b>(792.8)</b>	<b>(1 205.3)</b>	<b>(1 008.0)</b>	<b>(807.6)</b>	<b>(293.5)</b>	<b>5.6</b>	<b>Table B.1</b>
<b>Infrastructure Investment</b>	<b>1 103.5</b>	<b>772.5</b>	<b>893.7</b>	<b>902.3</b>	<b>810.4</b>	<b>779.6</b>	<b>EB T7</b>
<b>Fiscal Surplus/(Deficit)</b>	<b>(1 293.3)</b>	<b>(1 339.8)</b>	<b>(1 352.1)</b>	<b>(1 125.0)</b>	<b>(505.9)</b>	<b>(152.4)</b>	<b>Table B.3</b>
<b>Net Debt at 30 June<sup>1</sup></b>	<b>5 434.6</b>	<b>5 044.3</b>	<b>7 081.1</b>	<b>8 646.3</b>	<b>9 595.6</b>	<b>10 397.4</b>	
<b>GFS Net Debt at 30 June<sup>2</sup></b>	<b>4 178.9</b>	<b>3 960.3</b>	<b>6 030.7</b>	<b>7 663.6</b>	<b>8 681.7</b>	<b>9 553.3</b>	

## Notes:

1. Net Debt represents Borrowings plus Lease liabilities and Service concession liabilities, less the sum of Cash and deposits and Investments. This measure incorporates the impact of recognising Lease liabilities on the Balance Sheet.
2. GFS Net Debt represents Borrowings less the sum of the Cash and deposits and Investments. This is equivalent to Net Debt based on the Australian Bureau of Statistics Government Finance Statistics Framework and excludes the impact of Lease liabilities and Service concession liabilities.

General Government Sector Revenue is estimated to grow at an average annual rate of 2.69 per cent over the Budget and Forward Estimates **s27**

The primary contributing factors to these movements are summarised below:

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- Taxation revenue is estimated to grow **s27**. This primarily reflects the increase in Payroll tax and Conveyance duty, of approximately \$124 million each over the Budget and Forward Estimates.
- Dividend, tax and rate equivalent income is estimated to increase **s27**. The increase is primarily driven by higher forecast returns from Hydro Tasmania and TasNetworks, offset by the final Mersey Community Hospital Fund dividend of \$29.6 million in 2026-27.

- Employee expenses are estimated to increase §27 [REDACTED] This primarily reflects the impact of indexation and an increase of \$92.9 million in funding for the National Health Reform Agreement over the Budget and Forward Estimates.
- Supplies and consumables are estimated to decrease §27 [REDACTED] This primarily reflects:
  - a decrease of \$113.1 million due to prior year policy decisions, and
  - a decrease of \$26.1 million in National Partnership Payments, offset by
  - an increase of \$72.8 million due to the impact of indexation, and
  - an increase of \$18 million in funding for the National Health Reform Agreement over the Budget and Forward Estimates.

out-of-scope

- Other expenses are estimated to decrease §27 [REDACTED] This primarily reflects the impact of the unallocated Productivity and Efficiency Measure (\$150 million) commencing in 2027-28.

**Attachment A** presents key fiscal tables extracted from *The Budget*, Budget Paper No. 1, along with a summary of historical and estimated compound average growth rates in General Government Sector revenue and expenses.

**Attachment B** provides detailed explanations of major year-on-year movements in Revenue, Expenditure, Net Operating Balance, and Fiscal Balance.

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## Attachment A: Key 2025-26 Budget Paper Table Extracts

**Table A.1: General Government Expenses from Transactions by Purpose (BP1 page 235)**

	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Preliminary			Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	546.5	595.5	657.4	919.9	742.3	822.0
Public order and safety	909.4	1 021.9	983.0	958.1	957.1	961.4
Economic affairs	625.1	474.3	529.3	329.1	236.9	213.0
Environmental protection	250.2	252.1	265.9	249.0	248.4	248.9
Housing and community amenities	157.8	160.8	238.2	166.4	145.4	146.5
Health	3 144.5	3 530.7	3 570.6	3 562.1	3 619.0	3 727.2
Recreation, culture and religion	234.1	245.7	288.8	295.1	248.1	203.6
Education	2 309.7	2 339.3	2 419.1	2 445.7	2 483.4	2 544.7
Social protection	713.4	731.8	740.5	715.2	712.7	687.0
Transport	547.6	522.1	503.8	450.0	426.2	419.7
Nominal interest on superannuation	306.3	316.6	309.6	308.6	306.9	304.6
	<b>9 744.6</b>	<b>10 190.6</b>	<b>10 506.2</b>	<b>10 399.2</b>	<b>10 126.3</b>	<b>10 278.5</b>

**Table A.2: Economic Actuals, Forecasts and Projections (BP1 page 21)**

	Budget 2025-26					
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actuals	Forecasts		Projections <sup>6</sup>		
Gross state product (real, % change) <sup>1</sup>	1.4	0	1	2¼	2½	2½
State final demand (real, % change) <sup>1,2</sup>	1.9	3.8	-½	2¼	2½	2½
Employment (year-average, % change) <sup>2,3</sup>	-0.8	-1.0	2	¾	1¼	1¼
Labour force participation rate (year-average, %) <sup>2,3</sup>	61.5	60.5	61½	61½	61½	61½
Unemployment rate (year-average, %) <sup>2,3</sup>	4.1	4.0	4	4	4	4
Consumer Price Index (year-average, % change) <sup>2,4</sup>	3.3	1.3	2¾	2¾	2½	2½
Population (year-average, % change) <sup>5</sup>	0.3	0.3	0.5	0.6	0.7	0.7

Source: Actuals - Australian Bureau of Statistics; Forecasts and projections - Treasury.

## Notes:

- State final demand actual is an ABS estimate calculated using the June quarter 2025 National Accounts data, while gross state product is calculated using the 2023-24 ABS State Accounts data.
- Actual data are available for 2024-25 and are presented in the table rather than forecasts.
- Labour force actuals are ABS estimates calculated using August 2025 data.
- The Consumer Price Index actual is an ABS estimate calculated using the June quarter 2025 data.
- Population actual is an ABS estimate calculated using the March quarter 2025 data.
- The projections are based on the long-term average growth rate of the indicator, except for the unemployment rate and the participation rate, which reflect the expected rate of those indicators for 2026-27, and the CPI which is estimated at the middle of the RBA's target range.

**Table A.3: Summary Policy and Parameter Statement, 2025-26 to 2028-29 (BP1 page 105)**

	2025-26	2026-27	2027-28	2028-29	Total
	Budget	Forward Estimate	Forward Estimate	Forward Estimate <sup>1</sup>	
	\$m	\$m	\$m	\$m	\$m
<b>Forward Estimates (Net Operating Balance) as per the 2024-25 Budget (A)</b>	<b>(386.7)</b>	<b>(436.7)</b>	<b>(63.2)</b>	<b>....</b>	<b>(886.5)</b>
<b>Forward Estimates (Fiscal Balance) as per the 2024-25 Budget (B)</b>	<b>(849.3)</b>	<b>(757.8)</b>	<b>(287.9)</b>	<b>....</b>	<b>(1 895.0)</b>
<b>REVENUE</b>					
Policy Decisions	....	....	....	....	
Parameter Adjustments	404.6	402.9	383.9	....	1 191.3
<b>TOTAL REVENUE ADJUSTMENTS (C)</b>	<b>404.6</b>	<b>402.9</b>	<b>383.9</b>	<b>....</b>	<b>1 191.3</b>
<b>EXPENSES</b>					
Policy Decisions	127.2	126.8	55.8	20.2	330.0
Parameter Adjustments	898.7	647.0	558.4	....	2 104.1
<b>TOTAL EXPENSE ADJUSTMENTS (D)</b>	<b>1 025.9</b>	<b>773.8</b>	<b>614.2</b>	<b>....</b>	<b>2 413.9</b>
<b>NET OPERATING BALANCE (A+C-D)</b>	<b>(1 008.0)</b>	<b>(807.6)</b>	<b>(293.5)</b>	<b>5.6</b>	<b>(2 103.5)</b>
<b>Less NET ACQUISITION OF NON-FINANCIAL ASSETS</b>					
<b>Purchases of non-financial assets</b>					
Policy Decisions	(31.3)	26.6	1.0	0.7	(3.0)
Parameter Adjustments	(63.3)	(14.3)	2.2	....	(75.4)
	<b>(94.6)</b>	<b>12.3</b>	<b>3.2</b>	<b>....</b>	<b>(79.1)</b>
<b>Less Sale of non-financial assets</b>					
Policy Decisions	....	....	....	....	....
Parameter Adjustments	7.6	0.9	(1.1)	....	7.5
	<b>7.6</b>	<b>0.9</b>	<b>(1.1)</b>	<b>....</b>	<b>7.5</b>
<b>Less Depreciation - Total Parameter Adjustments</b>	<b>16.3</b>	<b>15.1</b>	<b>16.5</b>	<b>....</b>	<b>48.0</b>
<b>TOTAL NET ACQUISITION OF NON-FINANCIAL ASSETS ADJUSTMENTS (E)</b>	<b>(118.5)</b>	<b>(3.7)</b>	<b>(12.3)</b>	<b>0.7</b>	<b>(133.8)</b>
<b>FISCAL BALANCE (B+C-D-E)</b>	<b>(1 352.1)</b>	<b>(1 125.0)</b>	<b>(505.9)</b>	<b>(152.4)</b>	<b>(2 830.6)</b>

## Note:

- Parameter adjustments for 2028-29 are not reflected in the Table as the 2028-29 Forward Estimate was not published in the 2024-25 Budget. However, policy adjustments are reflected to show their full impact on the Budget and Forward Estimates.

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## Attachment B: Explanation of Major Movements

Table B.1 GGS Net Operating Balance and Revenue and Expense Contributions

	Budget and Forward Estimates			
	2025-26	2026-27	2027-28	2028-29
	\$m	\$m	\$m	\$m
<b>Net Operating Balance</b>	<b>(1 008.0)</b>	<b>(807.6)</b>	<b>(293.5)</b>	<b>5.6</b>
<b>Revenue from transactions</b>	<b>9 498.2</b>	<b>9 591.7</b>	<b>9 832.8</b>	<b>10 284.1</b>
<b>Key contributing Revenue items</b>				
Grants	6 359.8	6 280.7	6 347.0	6 592.3
Taxation	1 933.1	2 087.3	2 181.2	2 286.3
Dividend, tax and rate equivalent income	254.1	256.8	330.4	447.8
<b>Expenses from transactions</b>	<b>10 506.2</b>	<b>10 399.2</b>	<b>10 126.3</b>	<b>10 278.5</b>



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Table B.1.2 Taxation - Key Contributing Items

	Budget and Forward Estimates				Average Growth pa
	2025-26	2026-27	2027-28	2028-29	
	\$m	\$m	\$m	\$m	%
<b>Taxation</b>	<b>1 933.1</b>	<b>2 087.3</b>	<b>2 181.2</b>	<b>2 286.3</b>	<b>5.75</b>
<b>Key contributing items<sup>1</sup></b>					
Conveyance duty	390.1	479.4	497.7	516.6	9.82
Payroll Tax	608.8	647.0	687.6	730.8	6.28
Land Tax	195.1	203.1	211.4	220.1	4.10
Fire Service Levies	110.5	116.2	122.2	128.6	5.17
Motor tax	142.2	147.9	153.8	160.0	4.00
Government Guarantee Fees	42.6	44.8	50.3	58.9	11.47

Note:

1. Items are listed in descending order of materiality, based on total change of funding across the Budget and Forward Estimates.



**Table B.1.3 Dividend, Tax and Rate Equivalent Income - Key Contributing Items**

	Budget and Forward Estimates			
	2025-26	2026-27	2027-28	2028-29
	\$m	\$m	\$m	\$m
<b>Dividend, tax and rate equivalent income</b>	<b>254.1</b>	<b>256.8</b>	<b>330.4</b>	<b>447.8</b>
<b>Key contributing items</b>				
<b>Dividends</b>	<b>88.9</b>	<b>109.9</b>	<b>183.8</b>	<b>236.2</b>
Hydro Tasmania	4.7	45.9	57.9	115.4
Motor Accidents Insurance Board	47.3	26.3	33.5	25.4
Tasmanian Networks Pty Ltd	....	15.7	64.5	68.4
Tasmanian Public Finance Corporation	23.1	10.9	11.5	13.6
<b>Mersey Community Hospital Dividend</b>	<b>102.9</b>	<b>29.6</b>	<b>....</b>	<b>....</b>
<b>Taxation Equivalents</b>	<b>55.9</b>	<b>110.8</b>	<b>139.8</b>	<b>204.7</b>
Hydro Tasmania	21.9	27.6	55.0	127.2
Tasmanian Networks Pty Ltd	13.9	61.6	62.8	57.4



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Table B.2.1 Employee Expenses - Key Driving Factors

	Budget and Forward Estimates			
	2025-26	2026-27	2027-28	2028-29
	\$m	\$m	\$m	\$m
Employee expenses	4 345.0	4 374.5	4 436.0	4 549.9
<b>Key driving factors</b>				
Indexation	442.7	528.1	594.3	703.5

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Table B.2.2 Grants and Subsidies Expenses - Key Driving Factors

	Budget and Forward Estimates			
	2025-26	2026-27	2027-28	2028-29
	\$m	\$m	\$m	\$m
Grants and subsidies expenses	2 541.7	2 320.4	2 045.9	1 974.8

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Table B.2.3 Supplies and Consumables Expenses - Key Driving Factors

	Budget and Forward Estimates			
	2025-26	2026-27	2027-28	2028-29
	\$m	\$m	\$m	\$m
Supplies and consumables expenses	1 851.0	1 819.1	1 805.5	1 813.0

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## Estimates Briefing for the Treasurer

**Subject:** T13. Restoring Tasmania's Fiscal Sustainability

**Budget output:** 1.1 Budget Development and Management

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### Key messages

- The Tasmanian Government is committed to ensuring the long-term sustainability of Tasmania's finances.
- The Government acknowledges that immediate and ongoing action is required to return the State to a more fiscally sustainable position.
- It has adopted several new measures in the 2025-26 Budget to support fiscal sustainability.
- The Government's focus is on managing operational expenditure which:
  - has experienced recent high levels of growth; and
  - is the area where the most meaningful impact can be achieved.
- To support long-term planning and ensure an ongoing commitment, the Government:
  - Will continue to work with the Multi-Partisan Budget Consultation Panel;
  - has decided to bring forward its planned review of the Fiscal Strategy;
  - has confirmed Treasury's intent to publish the Fiscal Sustainability Report early (in February rather than June 2026); and
  - included new savings measures in the 2025-26 Budget to improve the efficiency of Government services.

### Key issues (including data)

- In the 2025-26 November Budget the Government has committed to:
  - new savings initiatives that: reduce expenditure on agency marketing and communications costs; simplify Government procurement processes; and implement office and leasing improvements. These initiatives result in savings of \$41.6 million (\$5.9 million in 2025-26 and \$11.9 million annually across the Forward Estimates);

- a Productivity and Efficiency Measure, which commences in 2027-28 that specifically supports agencies to identify areas for reform and implement efficiencies to support improved service delivery. This measure will result in savings of \$300 million in the Budget and Forward Estimates (\$150 million in 2027-28 and 2028-29). The amount is not currently allocated to agencies;
- the funding of the Efficiency and Productivity Unit (EPU) in the Department of Premier and Cabinet to support efficiency gains across government by supporting the use of technology and adopting better management practices, including via opportunities identified through program and initiative evaluations (allocation of \$1.5 million in each of 2025-26 and 2026-27);
- fiscal performance initiatives, that provide additional funding for the Department of Treasury and Finance for two years to support savings strategies across government (allocation of \$500 000 in 2025-26 and \$1.5 million in 2026-27);
- re-profiling the Capital Investment Program to support a deliverable pipeline of work, while mitigating short-term debt pressures; and
- a reduction in the Treasurer's Reserve (\$25 million in 2025-26 and \$30 million annually across the Forward Estimates).
- These measures are supported by existing operational decisions, including:
  - the ongoing application of the 2023-24 Budget Efficiency Dividend that has been applied to agency budgets from 2024-25, increasing by \$50 million annually up to and including 2026-27 resulting in a cumulative saving of \$300 million; and
  - a non-essential recruitment freeze across the State Service.
- General Government Sector operating expenses equate to approximately \$10.5 billion a year, compared to approximately \$800 million a year in capital investments.
- General Government Sector revenue is approximately \$9.5 billion a year, with approximately 67 per cent of that made up of income from the Australian Government. Own-source revenue makes up approximately 33 per cent of total revenue.

## Background:

### ***Pre-election Financial Outlook Report***

- The Pre-Election Financial Outlook Report (PEFO) published by Treasury in June 2025 contained the following comments about restoring Tasmania's fiscal sustainability:
  - The State Budget has a structural problem. Expenses, significantly driven by health demand and costs, are growing at a faster rate than the State's revenue;
  - Given the materiality of the projected deficits and growth in debt, a comprehensive and enduring response that addresses the existing structural deficit is required.
  - A multi-faceted program of revenue and expenditure measures is required, and no single class of intervention is likely to be sufficient to achieve a sustainable fiscal trajectory.
  - Clear prioritisation, service choices and improved planning and delivery of services, will be necessary to achieve a more efficient State Service that is sized at a sustainable level.

### ***The Independent Review of the State's Finances***

- In his report into Tasmania's State Finances, Saul Eslake made the following key comments related to restoring Tasmania's fiscal sustainability:
  - The task to return Tasmania's finances is substantial and should ideally command in-principle support across the political spectrum.
  - A series of fiscal targets over the next four to ten years should be committed to.
  - It would be undesirable and difficult for a large proportion of the task to be undertaken through reductions in operating expenses.
  - Options to raise revenue would be preferable and should be considered, including significant changes to the taxation landscape.
  - Options to move public sector employees who are members of the defined benefit scheme into a contribution scheme should be considered.
  - Infrastructure investment decisions should be made within an envelope of what can be afforded, rather than a 'bottom-up' process.
  - A range of improvements could be made to the Budget, financial documentation, and processes, to increase transparency and awareness.
  - A Parliamentary Budget Office should be considered to support increased scrutiny and capacity of the Parliament.
- The Government committed during the election campaign to implement relevant recommendations from Saul Eslake's *Independent Review of the State's Finances Report*, except for those relating to new or increased taxes, or infrastructure spending.

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## Estimates Briefing for the Treasurer

**Subject:** T14. Savings Measures in the 2025-26 Budget

**Budget output:** 1.1 Budget Development and Management

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### Key messages

- The 2025-26 Budget includes the following explicit savings measures:
  - the 2023-24 Budget Efficiency Dividend;
  - the Productivity and Efficiency Measure; and
  - measures included in the *Budget Better Under Tasmanian Liberals* 2025 election commitment, being:
    - agency marketing, communications and expenditure improvements;
    - office and leasing improvements; and
    - procurement process enhancements.
- In addition, the 2025-26 Budget reflects the Government's *Budget Better Under Tasmanian Liberals* 2025 election commitment to reduce the Treasurer's Reserve.

### Key issues (including data)

A summary of all savings measures is presented at Table 1.

#### 2023-24 Budget Efficiency Dividend

- The 2023-24 Budget Efficiency Dividend was first presented in the 2023-24 Budget as a \$300 million initiative - commencing with a savings requirement of \$50 million in 2024-25, increasing by \$50 million annually, to reach \$150 million per annum from 2026-27 – presented in Finance-General's Output 4.11 – Budget Efficiency Dividend.
- During the development of the 2024-25 Budget:
  - agencies developed savings strategies to meet the 2023-24 Budget Efficiency Dividend while ensuring the protection of frontline services;

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- The 2024-25 Budget Papers reflect the allocation of the 2023-24 Budget Efficiency Dividend to agencies as a Policy decision, with the ongoing allocation of the 2023-24 Budget Efficiency Dividend from 2027-28 reflected as a parameter variation.
- The reduction in expenditure associated with the implementation of Savings measures to deliver the 2023-24 Budget Efficiency Dividend is incorporated in each agency's Detailed Budget Statements in the 2024-25 *Government Services*, Budget Paper No 2.

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## Productivity and Efficiency Measure

- The Productivity and Efficiency Measure was first presented in the 2024-25 Budget, as:
  - an additional \$150 million per annum savings measure, commencing in 2027-28 and continuing thereafter;
  - known as the 2024-25 Budget Efficiency Dividend; and
  - presented in Finance-General's Output 4.11 – Budget Efficiency Dividend (i.e. not allocated to agencies).
- In the 2025-26 Budget the Productivity and Efficiency measure is:
  - renamed (from 2024-25 BED); and
  - continues to be presented in Finance-General (in Output 4.11, which has also been renamed Productivity and Efficiency Measure).
- The PEM will require agencies to identify and implement reforms that improve service delivery outcomes and optimise resource allocation.
- Allocation of the PEM will occur ahead of the commencement of the Measure.

## ***Budget Better Under Tasmanian Liberals 2025 election commitment***

- Three new savings measures, consistent with the *Budget Better Under Tasmanian Liberals 2025 election commitment*, are included in the 2025-26 Budget:
  - agency marketing, communications and expenditure improvements;
  - office and leasing improvements; and
  - procurement process enhancements.
- The value of these savings is \$5.9 million in 2025-26 and \$11.9 million each year thereafter.
- Allocations of these savings measures are specified at the *Table 1.4: 2025 Election Commitments in Service Delivery*, Budget Paper No. 2 (pages 11-13).
- The *Budget Better Under Tasmanian Liberals 2025 election commitment* also included a commitment to reduce the size of the Treasurer's Reserve.
- As the Treasurer's Reserve is a contingency fund, available to respond to unforeseen expenditure needs that may arise during the Budget year **s27**

**s27**

Document reference: 25/197884

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**Estimates Briefing for the Treasurer**

**Subject:** T99. Conveyance Duty

**Budget output:** 2.2 Regulatory Policy

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**Key messages**

- **s27**
- The conveyance duty Preliminary Outcome for 2024-25 is \$25.5 million (or 7.5 per cent) above the 2024-25 Budget estimate. **s27**
- The property market outlook in Tasmania remains relatively stable.
- The 2025-26 Budget and Forward Estimates have been revised upwards by \$179.2 million compared to the forecasts published in the 2024-25 Budget.

## Key issues (including data)

- Since its peak in 2021-22, the decline in conveyance duty revenue has been primarily due to a reduction in the number of transactions while prices have remained broadly steady.
- The Government currently offers a number of concessions and exemptions to conveyance duty, including the First Home Buyer Duty Exemption and Pre-Completion Duty Concession. **s27**
- The Government previously offered a Pensioner Downsizing Duty Concession which expired on 30 June 2025. The duty concession for pensioners is still available to those who sold their former home prior to the duty concession's expiry and complete the purchase of a new home within six months of the transfer of their former home.
- The large increase in conveyance duty revenue forecast in 2026-27 largely reflects the expiry of the First Home Buyer Duty Exemption on 30 June 2026.

**Table 1 – Conveyance duty revenue:**

	2024-25 Budget	2025-26 Budget	2026-27 Forward Estimate	2027-28 Forward Estimate	2028-29 Forward Estimate
2025-26 Budget (\$m)	363.5 <sup>1</sup>	390.1	479.4	497.7	516.6
2024-25 Budget (\$m)	338.0	351.6	410.0	426.4	n/a

<sup>1</sup> Preliminary Outcome for 2024-25

### Background:

- Treasury uses data from the State Revenue Office for its conveyance duty estimates.
- Duties are imposed under the *Duties Act 2001*. Conveyance duty is assessed on the transfer of all real property, including vacant land, capital improved land and fixtures to land. Duty is assessed on the purchase price or the value of the asset transferred, whichever is higher. Duty is a progressive tax, in that the rate of duty increases as the value of the asset transferred increases.
- In addition to the 2024-25 Preliminary Outcome being higher than estimated, the 2025-26 Budget estimate is also higher than estimated in the 2024-25 Budget, primarily due to recent months of conveyance duty receipts which have been higher than expected.

## s27

- Conveyance duty hit a record level of \$409.8 million in 2021-22, supported at that time by a strong housing market, buoyed by low interest rates and COVID-19 housing stimulus.
- Although somewhat tempered by the impact of increased interest rates, conveyance duty revenue has continued at historically high levels since peaking in 2021-22.

### *Historical variance*

- Historically, across the major taxation lines, conveyance duty has shown the largest variation between actual and budget. s27

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## Estimates Briefing for the Treasurer

**Subject:** T102. Land Tax

**Budget output:** 2.2 Regulatory Policy

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### Key messages

- Land tax is an important source of funding for essential services such as hospitals, police and emergency services, schools and roads.
- The Government also recognises the importance of land tax arrangements remaining contemporary, fair and equitable.
- The Government increased the land tax tax-free threshold by \$25 000 from \$99 999 to \$124 999 from 1 July 2024.
- The increase in the threshold was in response to strong growth in the Tasmanian property market and recognised that, while people's property values had increased significantly, their capacity to pay land tax had not increased commensurately.
- The change provides land tax relief in addition to the taxpayer favourable changes made in 2021-22 and 2022-23.
- The Government has also extended the land tax exemption for newly constructed properties for long term rental and the land tax exemption for former short stay accommodation converted to long term rental to 30 June 2026.
- The land tax Preliminary Outcome for 2024-25 is \$198.2 million, which is \$4.2 million (or 2.2 per cent) above the 2024-25 Budget estimate.
- If a landowner is having difficulty paying their land tax liability due to financial hardship, they can apply to the Commissioner of State Revenue for a payment arrangement.

## Key issues (including data)

- In 2025-26, land tax is estimated to be \$195.1 million **s27**
- Table 1 shows the land tax rates and threshold changes that have applied in recent years. The most recent policy change, being an increase to the tax-free threshold to \$124 999 from 1 July 2024, will provide a maximum annual benefit of \$112.50 to taxpayers.

**Table 1 – Land Tax scale and thresholds since 2020-21.**

	2020-21	2021-22	2022-23 & 2023-24	From 2024-25
Tax Free Threshold	\$0 - \$24 999	\$0 - \$49 999	\$0 - \$99 999	\$0 - \$124 999
Rate	0%	0%	0%	0%
Middle Band	\$25 000 - \$349 999	\$50 000 - \$399 999	\$100 000 - \$499 999	\$125 000 - \$499 999
Rate	\$50 plus 0.55% of value above \$25 000	\$50 plus 0.55% of value above \$50 000	\$50 plus 0.45% of value above \$100 000	\$50 plus 0.45% of value above \$125 000
Top Band	\$350 000 +	\$400 000 +	\$500 000 +	\$500 000 +
Rate	\$1 837.50 plus 1.5% of value above \$350 000	\$1 975.00 plus 1.5% of value above \$400 000	\$1 850.00 plus 1.5% of value above \$500 000	\$1 737.50 plus 1.5% of value above \$500 000

### Background:

#### *Land tax assessment process*

- The State Revenue Office typically issues land tax instalment notices from late September to mid-February each year.
- Increases in land tax liabilities experienced in recent years have been driven by increases in the value of property in Tasmania and, in some cases, landowners moving into higher land tax brackets.
- The Valuer-General is required to undertake statutory valuations (revaluations) of all properties in Tasmania every seven years **s27**

- The municipal areas subject to a fresh valuation in 2025 were: Sorell and Tasman. In 2026, Break O'Day, Brighton, Burnie, Central Coast, Circular Head, Clarence, George Town, Meander Valley and Northern Midlands are due to be revalued.

## s27

- Attachment 1 provides the 2025-26 adjustment factors, determined on 24 February 2025.
- The Valuer-General's valuations are used to calculate land tax liabilities.
- There are formal objection processes for the review of:
  - the six-yearly valuation of properties; and
  - the adjustment factor applied to a locality and class of property (a review of the adjustment factor cannot be on an individual property and can only be on the basis of how the factor was applied).
- Objections and a request for a review must be made within 60 days of the date of the valuation notice or publication of adjustment factors. Objections need to be lodged with the Office of the Valuer-General.

S27

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### Tax threshold in Tasmania

## s27

- Land tax is levied on the unimproved value of land. Unimproved land value does not include the value of a house or other structures on the land.

## s27

## s27

### Existing exemptions

- Since 2018-19, a three-year land tax exemption for newly constructed rental properties for long-term rental and a one-year land tax exemption for former short-stay rental properties converted to long-term rental have been available.
- These exemptions will expire on 30 June 2026.

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## Estimates Briefing for the Treasurer

**Subject:** T104. Short Stay Accommodation Levy

**Budget output:** 2.2 Regulatory Policy

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### Key messages

- In the lead-up to the 2024 Tasmanian State Election, the Government announced the introduction of a 5 per cent levy on short stay accommodation.
- The Short Stay Accommodation Levy will be introduced on short stay rental properties such as those advertised on online platforms, such as Airbnb and Stayz. It will not apply to traditional accommodation operators such as hotels, pubs, bed and breakfasts and caravan parks.
- The levy is intended to be paid by those using the short stay accommodation and not the property owners.
- The Government has estimated the levy will generate around \$11 million in revenue per year.
- 100 per cent of the revenue raised by the levy will go towards the cost of the Government's first home buyers support to directly assist Tasmanians buying their first home.
- The Government has committed to undertake consultation with stakeholders in late 2025 prior to the introduction of the proposed levy on 1 July 2026.

### Key issues (including data)

- The levy will apply consistently across the State avoiding geographic distortions of the market.
- The Short Stay Accommodation Levy is currently being developed by Treasury with an anticipated commencement date from 1 July 2026.



**Background:**

- Developments in other jurisdictions include:
  - Victoria introduced a 7.5 per cent short stay accommodation levy from 1 January 2025.
  - The Australian Capital Territory introduced a 5 per cent levy on short-term rental accommodation made through a booking service from 1 July 2025. s27

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## Estimates Briefing for the Treasurer

**Subject:** T43. Government business and other entity infrastructure funding

**Budget output:** 1.3 Shareholder Advice on Government Businesses

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### Key messages

- Government businesses continue to undertake major infrastructure investment programs that support the provision of vital services to the Tasmanian community and Tasmania's ongoing economic growth.
- The Public Non-Financial Corporations (PNFC) Sector is forecast to invest \$7.5 billion, over the Budget and Forward Estimates, into important infrastructure projects.
- Infrastructure investment in the PNFC is forecast to reach historical highs over the Budget and Forward Estimates as major new infrastructure for the State is delivered.

## out-of-scope

- Equity funding of \$1.7 billion will support infrastructure investment over the Budget and Forward Estimates period, with most of the balance funded by borrowings.
- Major PNFC Sector infrastructure projects, excluding energy, include the Macquarie Point urban renewal project; irrigation schemes; the redevelopment of the Devonport Port and Macquarie Wharf 6; and investment in social and affordable homes and units.

## Key issues (including data)

**Table 1 - Purchases of non-financial assets by the PNFC and PFC sectors, 2025-26 to 2028-29**

Purchase of non-financial assets	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	Total
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate	2025-26 to 2028-29
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Public Non-Financial Corporations	1 757.2	1 329.9	1 910.5	1 482.2	1 848.8	2 303.1	7 544.6

s27

s27

out-of-scope

- Since the Estimated Outcome was finalised, the 2024-25 Treasurer's Annual Financial Report has provided a Final Outcome for infrastructure spending by the PNFC of \$1.25 billion.
- Infrastructure spending by the PNFC sector is expected to be \$1.91 billion in 2025-26, which is:
  - \$580.6 million higher than the 2024-25 Estimated Outcome of \$1.33 billion reported in the Budget; and
  - \$664 million higher than the 2024-25 Final Outcome of \$1.25 billion reported in the 2024-25 Treasurer's Annual Financial Report.
- The PNFC Sector is forecast to invest \$7.5 billion, over the Budget and Forward Estimates. The investment is maintained at historically high levels of between \$1.5 to \$2.3 billion per annum throughout the period.

out-of-scope

- Equity funding of \$1.7 billion will support the investment in infrastructure over the 2025-26 Budget and Forward Estimates with the balance funded by internal resources and borrowings.

- In addition to infrastructure funding, non-infrastructure equity funding will be provided, resulting in total equity funding of \$1.81 billion over the Budget and Forward Estimates period. For further information on equity contributions to Government businesses and other PNFC entities, see Government businesses and other equity contributions Estimates Brief.
- A breakdown of the forecast purchases of non-financial assets by each entity in the PNFC and PFC sectors, in 2024-25 and over the 2025-26 Budget and Forward Estimates, is provided at Attachment 1.

**Background:**

***Infrastructure Spending by Entity***

**out-of-scope**

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*Macquarie Point Development Corporation*

- The Macquarie Point Development Corporation plans to invest \$856.2 million over the 2025-26 Budget and Forward Estimates. This investment will support the delivery of the Macquarie Point Urban Renewal Project. The project is expected to deliver a new multipurpose arts, entertainment and sporting precinct at Macquarie Point in Hobart, as well as supporting broader urban renewal across Greater Hobart.

out-of-scope

*Stadiums Tasmania*

- Stadiums Tasmania is forecast to invest \$153 million over the 2025-26 Budget and Forward Estimates. This investment includes \$130 million for the redevelopment of the UTAS Stadium in Launceston, which transferred to Stadiums Tasmania on 17 July 2025, and \$12 million to deliver upgrades to the Silverdome, which transferred to Stadiums Tasmania on 7 May 2025 from the Department of State Growth.

# out-of-scope

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## Attachment 1 - Purchase of non-financial assets by PNFC and PFC entities

Purchase of non-financial assets	2024-25 Budget \$m	2024-25 Estimated Outcome \$m	2025-26 Budget \$m	2026-27 Forward Estimate \$m	2027-28 Forward Estimate \$m	2028-29 Forward Estimate \$m	Total 2025-26 to 2028-29 \$m
<b>Public Non-Financial Corporations</b>							
Macquarie Point Development Corporation							
Stadiums Tasmania							
<b>Total PNFC Sector</b>	1 757.2	1 329.9	1 910.5	1 482.2	1 848.8	2 303.1	7 544.6

out-of-scope

Macquarie Point Development Corporation s27

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Stadiums Tasmania s27

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