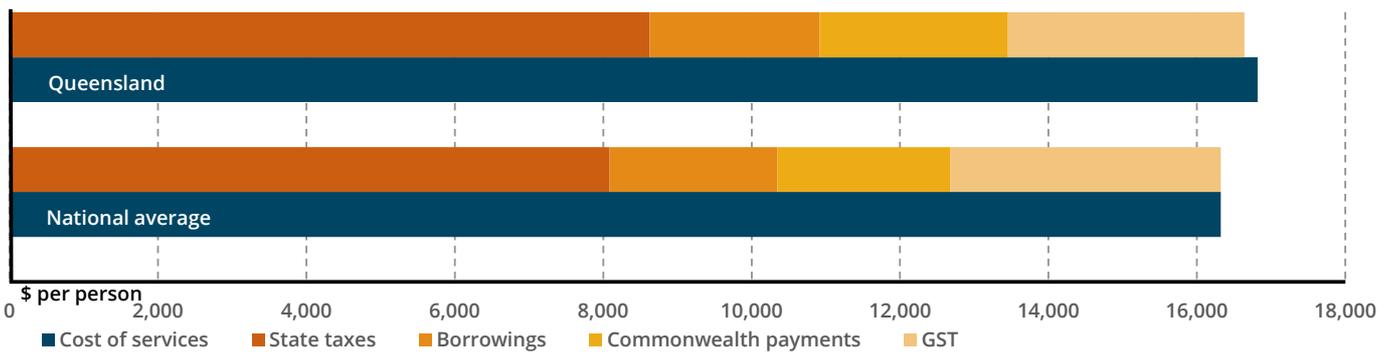




Queensland

Queensland will receive around \$18.4 billion in GST in 2026–27, \$1,680 million more than in 2025–26. The change reflects Queensland’s assessed needs for GST, changes in population and its share of the growth in the GST pool. It also reflects the 2018 GST distribution legislation.

GST distribution in 2026-27



How Queensland compares with other states and territories

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



Queensland’s ability to raise revenue from mining royalties is well above the national average.



Queensland’s revenue per person from land tax is below the national average.

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



15.5% of Queensland’s population live in outer regional and remote areas where service costs are higher, compared with the national average of 9.8%.



Queensland’s First Nations population, for which service costs are higher, comprises 5.1% of the state’s population, compared with the national average of 3.8%.

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

Key factors that changed Queensland's GST distribution since 2025–26



+\$829 million

Data on COVID-19 expenses from 2021–22 have fallen out of the 3 years assessed by the Commission, with expenses declining significantly in subsequent years.

States with previously above-average COVID-19 expenses now have lower expenses. This decreases their GST distribution, increasing the GST distribution for other states, including Queensland.



-\$379 million

An above-average increase in the value of property transfers in Queensland increased its relative revenue-raising capacity, decreasing its GST distribution.



+\$284 million

A decrease in coal prices reduced Queensland's revenue raising capacity from mining royalties, increasing its GST distribution.



+\$279 million

A significant downward revision to New South Wales' natural disaster relief expenses reduced its expenditure need and decreased its GST distribution. This increases the GST distribution of other states, including Queensland.



-\$240 million

Above-average growth in taxable payroll values increased Queensland's relative revenue-raising capacity, reducing its GST distribution.



+\$182 million

Above-average wage growth in Queensland increased its expenditure needs, increasing its GST distribution.

For further information see <https://www.cgc.gov.au/reports-for-government/2026-update/>