

29 April 2019

Mr Jonathan Coppel
Presiding Commissioner
Level 12, 530 Collins Street
Melbourne VIC 3000, Australia
(submitted QCA online submission form)

Dear Mr Coppel *Jonathan*

Thank you for the opportunity to provide a submission to the Commission's Inquiry into Remote Area Tax Concessions and Payments.

The Queensland Resources Council (**QRC**) is a not-for-profit peak industry association representing the commercial developers of Queensland's minerals and energy resources.

QRC is a member of the Minerals Council of Australia (MCA) and we are writing in support of the detailed submission being made by the MCA on behalf of the industry. QRC endorses the MCA's analysis that aspects of the Fringe Benefits Tax (FBT) system are inequitable and inefficient in how they treat different accommodation types. In particular, QRC endorse the MCA's conclusion, that the Commission recommend:

- No change to the existing definition of remote areas;
- Widening fringe benefit tax definitions to include contributions to employee mortgage and long-term rental arrangements; and
- No changes to the tax treatment of fly-in fly-out (FIFO) or drive-in drive-out (DIDO).

QRC confirms this submission may be made public.

If you have any questions about this submission, please contact Andrew Barger at QRC.

Yours sincerely

Ian Macfarlane
Chief Executive