

Irrigation Pricing Rebate Scheme

Frequently Asked Questions

1. What is an owner-operated business?

Your business is considered owner-operated if:

- at least one owner (which can be you or another owner) provides labour for the business; and
- your business is not wholly or partly operated or owned by a public company, a managed investment scheme, a foreign company or a superannuation entity other than a self-managed superannuation fund.

2. What type of labour must I, or another owner, provide for the business to be eligible?

To be eligible you will need to declare that at least one owner of your business provides labour to operate the business. Labour to operate the irrigation business may include on-farm manual labour (e.g. growing and harvesting crops) and non-manual labour (e.g. bookkeeping, business planning).

QRIDA may request more information about the type of labour provided to determine your eligibility.

3. What type of information do I have to provide about the operation and ownership of my business to be eligible?

To be eligible, you will need to declare that your business is not operated or owned by an excluded entity (i.e. a public company, foreign company, a managed investment scheme or a superannuation entity other than self-managed superannuation fund).

QRIDA may request more information about your business structure to determine your eligibility.

4. How will the rebate amount be calculated?

The rebate amount will be 15% off the amount of your bill which you have paid in relation to your water allocations and usage for the 2025-26 and 2026-27 financial years.

5. What evidence should I provide to demonstrate that my business irrigates and declares primary production income for tax purposes?

You will be required to provide at least two types of evidence to show your business irrigates. This evidence can include:

- management accounts showing income received from, or sale dockets from, sale of irrigated crops
- invoices for purchase of goods or materials required to irrigate crops such as seeds, fertiliser, irrigation infrastructure, and equipment
- Commonwealth Government Horticulture/Field Crops Levy statement obtainable from Levies Online
- current farm plan/map, or aerial, satellite or drone photography outlining the irrigated crops area

- current photographic evidence (e.g. with mobile phone) of irrigated crops area
- a Department of Primary Industries' (DPI) Farm Business Resilience Plan (FBRP) that mentions the need to irrigate
- a business plan or other documents demonstrating your intent to start growing irrigated crops for commercial purposes.

To demonstrate that at least one owner or beneficiary of your business, or your business, declares primary production income for tax purposes, your evidence can be:

- income tax returns; or
- a letter from a qualified accountant.

Alternatively, you can make a statutory declaration.

6. What needs to be in my statutory declaration?

Instead of documents to demonstrate that your business irrigates and you declare primary production income, you can also make a statutory declaration, stating that:

- your business irrigates from time-to-time; and
- at least one owner or beneficiary of your business, or your business, declares primary production income for income tax purposes from the business.

A statutory declaration template is available on the Irrigation Pricing Rebate Scheme web page. For more information about statutory declarations, please visit the Queensland Government – Statutory Declaration website (www.qld.gov.au/law/legal-mediation-and-justice-of-the-peace/making-important-legal-documents/statutory-declarations/making).

QRIDA may request revisions to your statutory declaration if it does not meet the requirements under the Scheme. You are encouraged to use the template provided on the Scheme web page.

Please note that you can sign your declaration in front of the witness in person or online. For more information, please visit [this website](http://www.qld.gov.au/law/legal-mediation-and-justice-of-the-peace/making-important-legal-documents/statutory-declarations/making) (www.qld.gov.au/law/legal-mediation-and-justice-of-the-peace/making-important-legal-documents/statutory-declarations/making).

Additionally, please visit [this website](http://www.qld.gov.au/law/legal-mediation-and-justice-of-the-peace/making-important-legal-documents/statutory-declarations/making) (www.qld.gov.au/law/legal-mediation-and-justice-of-the-peace/making-important-legal-documents/statutory-declarations/making) to see the list of Justice of the Peace or Commissioner for Declarations who can witness your statutory declaration online.

7. I do not irrigate crops to sell, but to use them as feed for my cattle business. Am I still eligible?

Yes, you are eligible as your irrigation activities contribute toward primary production income (e.g. sale of cattle), providing your application satisfies all other eligibility requirements.

8. Why do I have to give consent for QRIDA to share my business name and customer reference number with Seqwater or Sunwater if I am approved for the rebate?

Providing consent for your business name and customer reference number to be shared will allow Sunwater or Seqwater to continue to charge eligible customers the subsidised irrigation prices set by the Queensland Government.

9. I hold multiple water allocations. To claim a rebate do I need to submit separate applications for each allocation?

You do not need to submit separate applications if your allocations are held under the same customer reference number.

10. I am a Pioneer Valley Water, Kelsey Creek or Six Mile Creek member. Do I need to apply for the rebate?

No, you do not need to apply for the rebate. These entities can apply for the rebate and pass the rebate on to you.

11. I am on a payment plan with Seqwater or Sunwater, will that affect my rebate?

No, you will only need to have made a payment in full for the invoice relevant to your application.

12. I pay a bill for a water allocation that is not owned by my business. Am I eligible for this rebate?

Yes, you may be eligible for assistance under the Scheme if you pay for water allocation(s) that are not owned by your business. As a part of your application, you will need to provide the name of the entity that holds the water allocation(s) and declare your relationship to that entity (which can be family or other types, including leasing arrangements).

QRIDA may request more information about the arrangement to determine your eligibility.

13. What are the tax implications?

Questions concerning your personal taxation circumstances should be directed to your taxation advisor or the Australian Taxation Office on [13 72 86](tel:137286).

14. After I have submitted my initial application, how do I continue to access rebate payments until the program closes?

Following your initial application, you may submit subsequent applications for rebates any time before 31 December 2027.

15. Will I need to provide the same amount of documentation with each future rebate application under the Scheme?

After your initial application is approved, your subsequent applications will require only a copy of your bill(s) and proof of payment. However, if your circumstances have changed since your initial application you will need to advise QRIDA when completing your subsequent application, or by contacting QRIDA.

16. How will QRIDA make the rebate payments?

On approval of an application, QRIDA will deposit funding into the bank account nominated in your application.

17. Can I request a review of the decision made on my application?

Yes, you are entitled to a decision review. See [QRIDA's reviewing a decision web page \(www.qrida.qld.gov.au/reviewing-decision\)](http://www.qrida.qld.gov.au/reviewing-decision) for more information.

18. I have been contacted by QRIDA, how do I know that this contact is genuine?

QRIDA will contact you via telephone, email, SMS or post. If you are concerned about whether a contact you have received is genuine, please contact QRIDA on 1800 623 946.

For further information on the Irrigation Pricing Rebate Scheme, please consult the Scheme guidelines or contact QRIDA at irrigationpricingrebate@qrda.qld.gov.au or call 1800 623 946.