**School fees matrix**

The table below informs schools of items that can and cannot be included under different charging schemes.

It is **not** intended to encourage the introduction of new fees in schools.

The table includes products and services commonly provided by schools at the time of publication. These items are subject to change over time. If you have a question about whether or not a school can charge for an item that isn’t included in the table below, contact [financialpolicy.finance@qed.qld.gov.au](mailto:financialpolicy.finance@qed.qld.gov.au) for advice, and the possible future inclusion of the item in this matrix.

In addition to the items in the table, schools may charge fees for specific services as outlined in the department’s   
[User charging procedure](https://ppr.qed.qld.gov.au/pp/user-charging-procedure).

Schools may also request parents to make a [voluntary financial contribution](https://ppr.qed.qld.gov.au/pp/requests-for-voluntary-financial-contributions-procedure) (*Education (General Provisions) Act 2006* (Qld), section 56(1)).

| Charging scheme | Student Resource Scheme | User pays | CANNOT be charged[[1]](#footnote-1) |
| --- | --- | --- | --- |
| General description | Resources to enhance learning that would otherwise be provided by the parent. Participation is voluntary. | Services delivered by a provider other than the school, where the school is charged for the service and passes that cost on to parents. | Instruction, administration and facilities for the education of an eligible student at a State school. |
| Goods or services provided: |  |  |  |
| Administration, general – e.g. newsletters, academic reports |  |  | ✓ |
| Administration, Student Resource Scheme | ✓ |  |  |
| Book and equipment hire – e.g. textbooks, calculators, musical instruments, cameras | ✓ |  |  |
| Bus transport, school-owned or hired, for transport to non-curricular activities – e.g. excursions, camps, performances, sporting events |  | ✓ |  |
| Choir levy, including cost of hiring accompanists, uniforms, copies of sheet music | ✓ | ✓ |  |
| Commercial activities – e.g. tuckshop, uniform shop, Outside School Hours Care |  | ✓ |  |
| Consumables – e.g. art and craft materials, exercise books, pens and pencils manual arts materials, cooking ingredients | ✓ |  |  |
| Education services, purchased – e.g. accessing an external provider for surfing lessons |  | ✓ |  |
| Facilities, external use after school hours – e.g. tennis courts, oval  Excludes swimming pools |  | ✓ |  |
| Facilities, student use – e.g., library, pool, gym |  |  | ✓ |
| First aid services and materials |  |  | ✓ |
| IT, applications, software and online programs used in place of textbooks or other learning resources | ✓ |  |  |
| IT, applications, software and online programs used to enhance curriculum (e.g. through extension programs) |  | ✓ |  |
| IT, facilities and support – e.g. curriculum usage, student internet access, library research capacity |  |  | ✓ |
| IT, laptop/tablet for student’s personal use (including outside school grounds) # | ✓ | ✓ |  |
| IT, portable data storage device | ✓ |  |  |
| IT, school fleet replacement |  |  | ✓ |
| Optional activities, educational, cultural and sporting, beyond core curriculum – e.g. competition entry fees, excursions, camps, performances, sporting events |  | ✓ |  |
| Printing, other than reference materials – e.g. worksheets, tests and quizzes, exam papers |  |  | ✓ |
| Printing, reference material to complement and/or substitute for textbooks | ✓ | ✓ |  |
| Printing, student personal |  | ✓ |  |
| Professional development of staff |  |  | ✓ |
| Reference materials, hire and/or purchase – e.g. textbooks, software, audio/video tapes | ✓ |  |  |
| Reference materials, printed to complement and/or substitute for textbooks – e.g. teacher-prepared or downloaded | ✓ |  |  |
| Reprographics, other than classroom materials and workbooks |  | ✓ |  |
| School magazine or yearbook |  | ✓ |  |
| Student diary and/or study planner | ✓ | ✓ |  |
| Student ID card, for use exclusively outside the school – e.g. for student discounts, school transport \* | ✓ | ✓ |  |
| Student ID card, for use within the school – e.g. library borrowing, gym access \* |  |  | ✓ |
| Swimming, learn to swim |  |  | ✓ |
| Swimming, access to school pool |  |  | ✓ |
| Swimming, entrance fee to external pool where the school does not have a pool |  | ✓ |  |
| Teacher Aide services |  |  | ✓ |
| Vocational training, charges relating to the completion of competencies |  | ✓ |  |

\* If students need the ID card to access school facilities, such as library services, the school cannot charge for the card.

# Where there is a buy-back option included in a student’s lease (hire) agreement of school items/equipment,

GST may be applicable on the hire charge fees.

Please refer to [Taxation guidelines](https://intranet.qed.qld.gov.au/Services/Finance/Taxation/GST/Pages/education-supplies.aspx) (DoE employees only) under section of ‘when lease or hire of curriculum

related goods is GST-free’.

Please contact the Taxation Team for further advice on 1300 656 380 or [TaxHelp.Finance@qed.qld.gov.au](mailto:TaxHelp.Finance@qed.qld.gov.au).

1. Can be included in a request for a voluntary contribution [↑](#footnote-ref-1)