



REVENUE POLICY

STATUTORY POLICY
YASC S-POL008 – V11



26 July 2024
YARRABAH ABORIGINAL SHIRE
COUNCIL
56 Sawmill Rd Yarrabah, QLD 4871

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AUTHORITY

Local Government Act 2009, Part 3

Local Government (Finance, Plans and Reporting) Regulation 2012, Section 172

RESPONSIBILITY

Responsible Manager: Councillors and all Officers

Policy Administrator: Chief Executive Officer

Approving Body: Yarrabah Aboriginal Shire Council

CONTEXT

This Policy should be read in conjunction with the Queensland Local Government Act 2009 and Yarrabah Aboriginal Shire Council's Mission and Vision statements.

PURPOSE

The Revenue Policy provides the parameters under which Council develops its annual budget. In 2024 - 2025, the Council will levy rates and charges in compliance with this policy.

The purpose of this Revenue Policy is to set out the principles used by Council in 2024-2025 for-

- The making of fees and charges;
- The levying of fees;
- The recovery of fees and charges; and
- Concessions for fees and charges.

SCOPE

This policy applies to all aspects of making, levying, recovering and granting concessions for rates and utility charges, and setting of cost recovery fees and infrastructure charges for Yarrabah Aboriginal Shire Council.

RESPONSIBILITY

All Councillors and Council officers must comply with this policy.

PRINCIPLES

Principles used for the making of fees and charges:

In general, Council will be guided by the principle of user pays in the making of fees and charges to minimise the impact of fees and charges on the efficiency of the local economy. Council will also have regard to the principles of -

- i. transparency in the making of fees and charges;
- ii. having in place a fees and charges regime that is simple and inexpensive to administer;
- iii. equity by taking account of the different levels of capacity to pay within the local community; and flexibility to take account of changes in the local economy.

Principles Used for the Recovery of fees and charges:

Council will exercise its fees and charges recovery powers in order to reduce the overall burden on the community. It will be guided by the principles of -

- i. transparency by making clear the obligations of fees and charges payers and the processes used by Council in assisting them meet their financial obligations;
- ii. making the processes used to recover outstanding fees and charges clear, simple to administer and cost effective;
- iii. capacity to pay in determining appropriate arrangements for different sectors of the community;
- iv. equity by having regard to providing the same treatment for fee payer with similar circumstances; and
- v. flexibility by responding where necessary to changes in the local economy.

Concessions for fees and charges

In considering the application of concessions, Council will be guided by the principles of:

- i. equity by having regard to the different levels of capacity to pay within the local community;
- ii. the same treatment for fees and charges payers with similar circumstances;
- iii. transparency by making clear the requirements necessary to receive concessions; and
- iv. flexibility to allow Council to respond to local economic issues.

Concessions

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

PROCEEDURE

- a) The Yarrabah Aboriginal Shire Council must adopt the policy;
- b) The Chief Executive Officer must implement the adopted policy; and
- c) All Council officers must implement fees and charges in accordance with the CEO's directives.

REVIEW

It is the responsibility of the Director, Corporate Services, drawing on advice from other Directors, to monitor the adequacy of this policy and recommend appropriate changes.

At a minimum, Council will formally review this policy annually as required under Section 198 of the Regulation.

Review Date:	21-July-2019	Resolution No: 25	Version No. 6
Review Date:	30-January-2020	Resolution No: 02	Version No. 7
Review Date:	30-July-2020	Resolution No: 02:30/07/2020	Version No. 8
Review Date:	18-May-2022	Resolution No: 10:18/05/2022	Version No. 9
Review Date:	29-June-2023	Resolution No: 11:29/06/2023	Version No. 10
Review Date:	26-July-2024	Resolution No: 12:26/07/2024	Version No. 11
Next Review Date:	2025		



Richard Wright
Chief Executive Officer