



CARPENTARIA SHIRE

Outback by the Sea[®]

2017/2018

C a r p e n t a r i a S h i r e C o u n c i l

R e v e n u e S t a t e m e n t

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REVENUE STATEMENT 2017/2018

STATEMENT

This Statement purports to explain the methodology pertaining to the setting of Levies, Fees, Charges and Measures that Council adopts to calculate the Annual Revenue

PURPOSE

The purpose of the Revenue Statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy;
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement as stated in s104 of *the Local Government Act 2009* and s172 the *Local Government Regulation 2012*.

DIFFERENTIAL GENERAL RATES

Council has made the following categories and descriptions for differential general rates under Sections 80 and 81 of the *Local Government Regulation 2012*.

In determining the rates in the dollar within the categories, Council has given consideration to a gross amount determined as an equitable overall revenue contribution from all categories.

Council considers that a minimum general rate should be applied to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties regardless of the valuation of individual properties.

The categories, descriptions, rates in the dollar and minimum rates for 2017/2018 as determined are:

Category	Differential	Description	General Rate (¢ in the \$)	Minimum
1	Vacant Urban Land <10,000 m ²	All vacant urban land of less than 10,000m ² in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3)	1.3052	\$600.00
2	Residential Land <4,000 m ²	All residential land of less than 4,000m ² in size, within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3)	1.4028	\$600.00
3	Residential Land ≥4,000m ² & <100Ha	All land within the council area that is 4,000m ² or more but less than 100Ha in size, that is used for residential or rural residential purposes.	0.8248	\$610.00
4	Residential Multi-units	All land within the council areas which consists multi residential dwelling	1.3880	\$580.00
5	Vacant Land ≥4,000m ² & <100Ha	All land within the council area that is 4,000m ² or more but less than 100Ha in size, that could be used for residential or rural residential purposes, but is currently vacant.	0.5484	\$670.00
6	Rural Areas	All land within the council area not included in other Categories	0.9522	\$600.00
7	Rural \$500,000 - \$999,999	All rural land within the council area with an unimproved value of \$500,000 or more but less than \$1,000,000.	1.1092	\$5,200.00
8	Rural ≥ \$1,000,000	All rural land within the council area with an unimproved value of \$1,000,000 or more.	1.5826	\$20,800.00
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, rather than grazing or other rural uses.	2.0000	\$5,200.00
10	Commercial	All commercial land in Karumba and Normanton that is zoned "Commercial" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) and land zoned as 'Residential' used to operating commercial tourism operations.	1.5988	\$680.00
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.	1.4992	\$2,000.00
12	Commercial - Other	All land within the council area that is owned by not for profit groups or organisations	1.2044	\$570.00
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land as described in Category 18 and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 &5 Carpentaria Shire Planning Scheme 2008)	7.3608	\$1,030.00
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes or to which the primary land use code 91 – Transformers applies or should apply and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 &5 Carpentaria Shire Planning Scheme 2008)	14.7278	\$5,390.00
15	Intensive Accommodation – 10 to 30 Person	All land predominately used for intensive accommodation capable of accommodating 10 to 30 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	3.3280	\$1,140.00

Category	Differential	Description	General Rate (¢ in the \$)	Minimum
16	Intensive Accommodation – 31 to 50 Person	All land predominately used for intensive accommodation capable of accommodating 31 to 50 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	3.3280	\$2,290.00
17	Intensive Accommodation ≥51 Person	All land predominately used for intensive accommodation capable of accommodating 51 or more persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	3.3280	\$3,430.00
20	Light Industry	All industrial land in Karumba and Normanton that is zoned as either "Strategic Port Land" or "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.	1.2752	\$690.00
21	Transport and Heavy Industry <1Ha	All land less than 1.0 Hectares in size used for the purposes of, or incidental to, any of the following: -transport operations; -freight companies; -batching plant; -stockpiling; and/or -hazardous industries	3.0126	\$2,000.00
22	Service Stations	All land used for the purpose of, or incidental to, retail or wholesale fuel distribution, with a holding capacity of one million litres or less.	1.7272	\$1,040.00
23	Bulk Fuel Storage	All land used for the purpose of, or incidental to, bulk fuel storage operations with a holding capacity greater than one million litres.	3.0452	\$2,080.00
24	Shipping and Other Industry	All land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 9, 10, 11, 13, 14, 15, 16, 17, 18, 19 and 26.	3.4990	\$2,080.00
25	Processing Plant	All land used for the purpose of, or incidental to, the processing of goods and services for wholesale purposes.	4.2842	\$2,080.00
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to:- -the bulk handling of mining products; -the storage of mining products; -the distribution of mining products; and/or -the storage of other mining related products and equipment. This category includes land previously used for any or more of the other purposes identified in this category, being rehabilitated (including the removal of structures)	118.4212	\$1,250,000.00
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5Mega Watts or less.	1.8756	\$4,310.00
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5Mega Watts.	2.0000	\$8,610.00
31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or permitted to be used as a quarry extracting between 5,000 and 100,000 tonnes as defined by the appropriate State Government Department.	3.4668	\$5,200.00
32	Quarry >100,000 Tonnes	All land in the council area used or permitted to be used as a quarry extracting 100,000 tonnes or more as defined by the appropriate State Government Department.	2.0000	\$26,000.00
33	Petroleum Lease	All petroleum leases located in the council area.	2.0000	\$2,500.00
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation	2.0000	\$2,000.00

Category	Differential	Description	General Rate (¢ in the \$)	Minimum
35	Mining Leases <100 people	All mining leases located in the council area, that employ less than 100 people in mining activities and has no on-site accommodation	2.0000	\$10,000.00
36	Mining Leases >100 people	All mining leases located in the council area, that employ 100 people or more in mining activities and has no on-site accommodation	2.0000	100,000.00
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.	2.0000	3,000.00
38	Mining Leases <100 people with accommodation	All mining leases located in the council area, that employ less than 100 people in mining activities and has on-site accommodation	2.0000	15,000.00
39	Mining Leases >100 people with accommodation	All mining leases located in the council area, that employ 100 people or more in mining activities and has on-site accommodation	2.0000	110,000.00
41	Caravan Parks <50 sites	All land within the council area used as a caravan parks with less than 50 sites or accommodation units.	2.8494	710.00
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan parks with 51 – 100 sites or accommodation units.	1.0310	1,000.00
43	Caravan Parks >100 sites	All land within the council area used as a caravan parks with more than 100 sites or accommodation units.	1.6702	2,000.00
44	Hotels <20 Rooms	All land within the council area used as a hotel with less than 20 accommodation units.	1.3388	1,000.00
45	Hotels >20 Rooms	All land within the council area used as a hotel with less than 20 accommodation units.	1.6702	2,000.00
50	Transport >1.0Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or greater in land size.	1.9266	3,000.00

Limitation of increase in rates or charges levied

Council will not, pursuant to section 116 of the Local Government Regulation 2012, resolve to limit any increase in rates or charges determined at its 2017/2018 budget meeting.

UTILITY CHARGES

Council has determined that it will make and levy charges for the supply of water, sewerage and cleansing services in accordance with the provisions set out in Section 99 of the *Local Government Regulation 2012*.

Water Charges

Charges are not based on the value of land. They are levied to cover the costs associated with the operation and maintenance of services. Council resolved (0405/010) that the levy of water on commercial premises will be made on the basis of current connection.

- (1) for premises connected to the Carpentaria Water Scheme a charge of **\$67.00** per unit be made and levied with the number of units assigned to each classification and the number of kilolitres for each classification being in accordance with Table 1.
- (2) where water is used in **excess** of the classification allocation, an excess water charge of **\$2.50** per kilolitre or part thereof will be charged.
- (3) where **dwellings** are connected to the **raw water** supply piped from Glenore to Normanton a charge of **\$43.00** per unit be made and levied for the current year as an access fee and that no excess water be charged for residential raw water use.
- (4) where raw water is used for **stock watering** a charge of **\$2.50** will be made and levied for every kilolitre of water used or part thereof.

Excess Water

Ratepayers subject to excess water based on the prior year consumption figures will be charged excess water with their rates notice in the first half year levy period. The charge for the 2017/2018 financial year is **\$2.50** per kilolitre.

There will only be one water consumption advice given to ratepayers during the financial year, excepting requests to read a water meter subject of a property rates search.

WATER CHARGING SCHEDULE

No	Class	Units Per Class	Allowance Per Class
1	Accommodation units (up to 2)	15	900
2	Accommodation Units (more than 2)	5	200
3	Ambulance Centre	20	800
4	Café	36	1,440
5	Caravan Park (units per site)	2.5	80
6	Church	8	320
7	DPI Complex	40	1,600
8	Single Dwelling	15	900
9	Freight Depot	40	1,600
10	Fuel Depot (Storage > 1000000l)	100	4,000
11	Fuel Depot (Storage < 1000000l)	60	2,400
12	General Engineering	60	2,400
13	Harbour/ Marine Office & Depot	40	1,600
14	Hospital	500	20,000
15	Hotel/Bar	200	8,000
16	Kindergarten	15	900
17	Light Industrial	20	800
18	Motel Units (per Unit)	5	200
19	Office	20	800
20	Police Station (Karumba)	20	800
21	Police Complex	80	3,200
22	Railway station	75	3,000

No	Class	Units Per Class	Allowance Per Class
23	Raw Water Rural Domestic	10	0
24	Receiver Depot	40	1,600
25	Recreation Club	100	4,000
26	Restaurant	36	1,440
27	Satellite Station	20	800
28	Schools – Karumba (state)	100	4,000
29	Schools – Normanton (state)	300	12,000
30	Schools – Private	75	3,000
31	Service Station	20	800
32	Shop	20	800
33	Slipway Cleaning and refit	100	4,000
34	Small Business	20	800
35	Sporting Club	20	800
36	Swimming Pool – public	20	800
37	Telstra and Ergon Facilities	40	1,600
38	Vacant Connected	15	900
39	Vacant Unconnected	10	0
40	TAFE	150	6,000

Cleansing Charges

For both the townships of **Normanton** and **Karumba** a cleansing charge of **\$370.00** per unit will be levied for the 2017/2018 financial year for each cleansing unit applied according to the table below.

Minimum Number of Bins Allocated	Number of Services per Week	Cost per Annum	Cleansing Units Applied
1	1	\$ 370.00	1
1	3	\$ 1,110.00	3
2 - 4	3	\$ 2,220.00	6
5 - 7	3	\$ 3,700.00	10
8 - 10	3	\$ 5,920.00	16
11 - 13	3	\$ 8,140.00	22
14 - 16	3	\$ 10,360.00	28
17 - 19	3	\$ 12,580.00	34
20 - 29	3	\$ 14,800.00	40
30 - 39	3	\$ 22,200.00	60
40 - 49	3	\$ 29,600.00	80
50+	3	\$ 37,000.00	100

CLEANSING CHARGES SCHEDULE

Class No.	Classification	Cleansing - Normanton & Karumba	
		Minimum No of Bins	No of Services per Week
1	Aerodrome	1	3
2	Caravan park 1 bin per 3 sites	1	3
3	Catering Shop	2	3
4	Child Care Centre	1	1
5	Dwelling House	1	1
6	School – Normanton	2	3
7	Multiple Dwelling – each Unit	1	1
8	Hospital	8	3
9	Hotel Complex	5	3
10	Hotel/Motel – Serviced Units – 1 bin per 4 units	1	3
11	Light Industry	1	3
12	Place of Worship	1	1
13	Service Station	1	3
14	Shop	2	3
15	Truck Depot	1	3
16	Waterfront Industry – Category 1	1	3
17	Waterfront Industry – Category 2	9	3
18	Medical Centre	1	3
19	Hall	1	1
20	Accommodation Units 1 bin per – 2 units	1	1
21	Commercial Premises	2	3
22	Commercial Industry	2	3
23	Tourist Facility	11	3
24	Special Purposes	1	3
25	Outdoor Entertainment	2	3
26	Indoor Entertainment	1	3
27	Shopping Centre	5	3
28	Motel Complex	5	3
29	School – Karumba	2	3
30	School – Private	2	3
31	Aged Persons Home	2	3
32	Depot – Council & Other	1	3
33	Karumba Recreation Club	2	3
34	Accommodation Building	1	1
35	TAFE Complex	2	1
36	Post Office	1	1

Sewerage Rates - Normanton

In respect of the **Normanton** township sewerage scheme Council will levy the following sewerage charges for the 2017/2018 financial year

Type	Charge
Residential Charge	\$785.00
Vacant Charge	\$589.00
Base Commercial Charge	\$1,126.00
Comm. Pedestal Charge	\$511.00

Sewerage Charging Schedule

Commercial Types	Base (No. of Pedestals)	Per Unit
A Motels	2	1
B Service Stations	<i>Same as H Commercial</i>	
C Caravan Parks	2	1
D Dual Occupancy	2	-
E Flats	1	1
F Clubs & Hotels	2	1
G Laundromat	2	1
H Commercial	2	1
I Non-Rateable	0	0
J Religious Institution	1	1

Sewerage Rates – Karumba

In respect of the **Karumba** township sewerage scheme Council will levy the following sewerage charges for the 2017/2018 financial year. The sewer charges will be based on a unit ET (Equivalent Tenement) basis. For each property in the **Karumba** sewerage scheme area, the sewerage rate levied will be calculated by applying the charge per ET by the relevant ET value applying to the specific property. For example, a 1 bedroom residential unit would be calculated as follows – residential charge of \$1,142.00 multiplied by the ET value of the one bedroom residential unit of 0.5 to give a yearly sewerage rate of \$571.00.

Charge per Equivalent Tenement for 2017/2018

Type	Charge per ET
Residential Charge	\$1,142.00 / ET
Vacant Charge	\$857.00 / ET
Commercial/ Industrial Charge	\$1,142.00 / ET
Accommodation A or B Charge	\$1,142.00 / ET
Community Facilities Charge	\$1,142.00 / ET

Equivalent Tenement Schedule for 2017/2018

Category	Description	Unit	Equivalent Tenement Value
Residential	Standard Residential Dwelling	Lot	1.00
	Units – 1 Bedroom	Dwelling	0.50
	Units – 2 Bedroom		0.75
	Units – 3 Bedroom or more		1.00
Accommodation A	Caravan Park – camping site	Site	0.50
	Caravan/Cabin site	Site	0.50
Commercial (Accommodation B)	Hair Dresser/Beauty Salon	Basin	0.79
	Supermarket	Minimum	1.00
	Single Retail Shop	Minimum	1.00
	Medical Centre	Consulting Room	0.63
	Service Station	Per Lane	0.90
	Fish Farm	Site	2.00
	Restaurant/Cafe	Floor Area m ²	0.01
	Take Away/Fast Food (no amenities)	Floor Area m ²	0.02
	Take Away/Fast Food (with amenities)	Floor Area m ²	0.05
	Butcher Shop	Floor Area m ²	0.05
	Pub/Bar	Floor Area m ²	0.05
	All other commercial	Floor Area m ²	0.01
Community Facilities	Sporting facility	Site	2.00
	Child Care Centre	Site	2.00
	Schools	Site	7.00
	Public Amenities	Site	1.00
	Police Station	Site	2.00
Industry General	Light Industry	Site	2.00
	Medium Industry	Site	5.00
	Heavy Industry	Site	15.00
Vacant Land	All categories of use	Lot	0.75

Council has separated accommodation properties into Accommodation A and Accommodation B. Accommodation A are those properties used for camping and caravan purposes and have been assessed by the Council as having a slightly lower impact on the sewerage network than properties in Accommodation B which are based on motels, hotel, resorts, unit accommodation and intensive accommodation.

CONCESSIONS

Pensioner Rates Remission

Council will provide the State Government rates remission as well as also a Council rates concession to eligible pensioners or DVA equivalent pensioners, pursuant to the *Local Government Regulation 2012*, Sections 120(1)(a) and 122(1)(b).

- The Queensland Government Pensioner Rate Subsidy is 20% to a maximum of \$200 per annum.
- Council's remission is 30% on all rates and charges (except excess water charges) with a qualifying residency period of at least 10 years within the Shire boundary.
- The applicant for the State Rate Subsidy must hold a Pensioner Concession Card or a Queensland Repatriation Health Card for all conditions (Gold Card).
- The applicant for the Council remission must hold an Aged Pensioner Concession Card or a Queensland Repatriation Health Card for all conditions (Gold Card).

Under Council's remission scheme any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner becomes entitled to receive the Council rates remission.

Donations for Not for Profit Organisation

Council acknowledges the contributions made by various community and sporting organisations throughout the shire by way of granting a donation or concession to the organisation. Applications are to be submitted to Council and these will be assessed and determined on a case by case basis.

Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual, exceptional and/or serious circumstances exist which may prevent payment of the full amount of rates levied, payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concessions or remissions should be able to demonstrate unusual, exceptional and/or severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

Exceptional Circumstances – Natural Disaster or Drought Relief

Council may at its discretion grant some relief to rural and commercial ratepayers who are financially stressed by drought or have been affected by natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy (31 December or 30 June). This concession may be available only to primary producers and select commercial operations who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Primary Industries shall be the determining body for the process of declaration of drought.

LEVY AND RECOVERY OF RATES

Averaging of valuations

Pursuant to the *Local Government Regulation 2012*, Section 74 the Council will apply in 2017/2018 financial year averaging of valuations over 3 years. The principle is that the values effective for the 2017/2018 financial year and each of the two previous financial years (2015/2016 and 2016/2017) will be averaged (the “3-year averaged value”). The 3-year average value will be used as the basis for calculation of the differential general rates in 2017-2018 unless the 3-year averaged value is more than the value of the land for the 2017-2018 financial year.

Discount of rates and charges

Pursuant to the *Local Government Regulation 2012*, Section 130 Council can allow a discount on rates for payment made within thirty (30) days of issuing the rates notice.

Council resolved at its budget meeting to continue with the rates discount policy offering a rate discount of 10% for the 2017/2018 year where:

- Payment is received at the Shire Office on or before the date of close of discount stipulated on the rate notice (being 30 days from the issue date of the notice); and
- Payment received above, is equal to the net amount owing as stipulated on the rates notice.

A discount is not allowed where overdue rates are outstanding and remain unpaid. Further, the maximum discount allowed on the general rate is set at \$5,000. There is no maximum limit on the discount for any other rates and charges, only the general rate.

Rating Periods

Rates are to be levied half yearly for the period 1 July to 31 December and 1 January to 30 June in the current rating year.

Recovery of Outstanding Rates and Charges

Council requires payment of rates and charges within thirty (30) days. It is Council's policy to pursue the collection of outstanding rates and charges in accordance with Council's Debt Recovery Policy.

As a last resort, Council will exercise its powers under Division 3 of the *Local Government Regulation 2012*.

Interest on Outstanding Rates and Charges

Pursuant to the *Local Government Regulation 2012* Section 133, Council will set the rate of interest on arrears as at 1 July 2017 at 11% per annum compounding daily.

All rates and charges remaining outstanding after the due date will be deemed to be overdue rates.

INFRASTRUCTURE FUNDING

The level of new development occurring is quite limited but Council charges for infrastructure are applied as the opportunity arises. Infrastructure standards tend to be quite basic in order to encourage development to occur.

On cost rates

Council reviews oncost rates to enable financial recovery for overheads to works and services provided by Council to both its internal and external works.

Depreciation

Council has budgeted to fully fund depreciation on its assets with the exception of water assets which are partially funded.

REGULATORY FEES

Regulatory Fees pursuant to section 97 of the Local Government Act 2009 were adopted by the Council at the Ordinary Meeting of Council held on 00/00/2017.

In setting fee levels Council has had due regard for the need to ensure that they have not exceeded the cost of providing such approval or service. The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its expressed social, economic, economic, environmental and other corporate goals. This is considered to be most equitable and effective revenue approach, and is founded on the basis that the region's rating base cannot subsidise the specific users or clients of Council's regulatory product and services.

However, in setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must be not more than the cost to Council of providing the service or taking the action to which the fee applies.

Generally, the Goods and Services Tax (GST) is not applicable to cost-recovery fees. All of Council's commercial charges are detailed in Council's 2017/2018 Schedule of Fees & Charges.

COMMERCIAL CHARGES

Section 262 of the *Local Government Act 2009* allows Council to set a charge for services and facilities, other than a service or facility for which a cost-recovery fee may be fixed. These are commonly referred to as "Commercial Charges". In general terms, commercial charges are applied to business activities such as the Normanton and Karumba airports, Les Wilson Barramundi Discovery Centre and the Normanton Child Care Centre.

Council recognises the validity of fully imposing the user pays principle as a minimum for its commercial charges, unless circumstances exist where this is contrary to Council's expressed social, economic, economic, environmental and other corporate goals.

This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the region's rating base cannot subsidise the specific users or clients of Council's commercial products and services.

Council will add the Goods and Services Tax (GST) to commercial charges for the provision of goods and services to which GST is applicable. All of Council's commercial charges are detailed in Council's 2017/2018 Schedule of Fees & Charges.