

Purpose

The purpose of this policy is to define the basis for the charging of interest on Rates and Charges and general debts overdue to Council.

Scope

This policy is applicable to all ratepayers within the Council area.

Guiding Principles

1. General

- 1.1. The Rates Coordinator is responsible for the administration of this Policy in accordance with the requirement of the Act and/or the Regulation and Council's policies.

2. Rates and Charges

- 2.1. To ensure the timely collection of Rates and Charges and in keeping with powers vested through the Regulation and Council's own Revenue Statement, Council will charge interest on all overdue Rates and Charges in accordance with Section 133 of the Regulation.
- 2.2. Interest on overdue Rates and Charges shall be calculated and compounded on daily rests.
- 2.3. The interest rate applicable will be as decided by in Council resolution in keeping with the Regulation and declared in its annual Revenue Statement.
- 2.4. The interest rate decided by Council shall be applied equally to all ratepayers.
- 2.5. In accordance with Section 132 of the Regulation, Rates and Charges are considered overdue on the day after the due date for payment as stated in the Rate Notice and will bear interest commencing from that day. Where a supplementary account is issued, interest will be applicable from the due date for the supplementary account.
- 2.6. Interest shall similarly apply to all overdue Rates and Charges where a concession has been granted subject to other Council policies including (but not limited to):
 - 2.6.1. Rates & Charges Recovery Policy;
 - 2.6.2. Pensioner Rates Rebate Policy;
 - 2.6.3. Rates Concessions for Pensioners - Deferral Arrangement Policy;
 - 2.6.4. Rate Relief Policy; and
 - 2.6.5. Concession for Concealed Water Leaks Policy.

3. General Debts

- 3.1. As provided in Council's General Debtors Policy, interest may also be applied to Council's other receivables (other than Rates and Charges) where the amount remains unpaid beyond thirty (30)

STRATEGIC POLICY: Finance

Interest on Overdue Rates, Charges and General Debts Policy

Endorsed by Council

18 June 2025

days after the due date of payment of the invoice, and calculated in keeping with clauses 2.2 to 2.44 of this Policy.

Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation)

Rates & Charges Recovery Policy

Pensioner Rate Rebate Policy

Rates Concessions for Pensioners - Deferral Arrangement Policy

Rate Relief Policy

Concession for Concealed Water Leaks Policy

General Debtors Policy

Revenue Statement 2025/2026

Definitions

Council refers to the Whitsunday Regional Council.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
- (b) Special Rates and Charges;
- (c) Utility Charges;
- (d) Separate Rates and Charges

as well as any accrued interest on any outstanding balances (as applicable).

Rates Coordinator refers to the Rates Coordinator of Council, or any person acting in that role.

COUNCIL POLICY			
Date Adopted by Council	18 June 2025	Council Resolution	SM2025/06/18.13
Effective Date	01 July 2025	Next Review Date	30 June 2026
Responsible Officer(s)	Manager Financial Services	Revokes	