

**General Policy**

**FINANCIAL ASSISTANCE FOR NOT FOR PROFIT RECREATION, SPORTING AND COMMUNITY GROUPS – INFRASTRUCTURE CHARGES RELIEF**

**Intent** The purpose of the policy is to assist community, sporting and not for profit organisations that expand the services they offer or construct new facilities, through the provision of relief on a percentage of infrastructure charges associated with their development.

**Scope** This policy will allow Council to consider applications for relief of infrastructure charges from not for profit organisations.

**PROVISIONS**

Definitions

Not for Profit Organisations:

The following community organisations are eligible for consideration of infrastructure charges rebates:

1. Non-profit community organisations, as determined by the Australian Taxation Office (ATO);
2. Religious institutions as determined by the ATO;
3. Schools registered with the Queensland Department of Education.

To be considered a non-profit community organisation the following criteria must apply –

1. the organisation is incorporated under Queensland's Associations Incorporation Act 1981 or registered under the Collections Act 19661; and
2. there is no profit or gain by individual members of the group; and
3. its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up; and
4. whilst a surplus can be made, it must be used to carry out the purpose and functions of the organisation.

Ancillary commercial component:

Any component of a use associated with a community, sporting or not for profit organisation which provides a commercial gain. Ancillary commercial components include, but are not limited to:

- Function facilities/rooms;
- Gaming areas, bars and/or areas subject to the requirement of a liquor or gaming licence;
- Retail outlets.

Non-profit organisations have been classified into the following categories.

**Category 1:**

Community and charitable not for profit organisations (which may rely upon volunteer or paid labour) and have no liquor licence and no ancillary commercial component.

**Category 2:**

Community, sporting or recreational not-for-profit organisations. Developments may or may not involve ancillary commercial components (e.g. organisations that have a liquor licence and full bar trading, dining and gaming facilities).

**Category 3:**

Educational establishments (State and Non State Government funded establishments) and Religious Entities.

Applicability

Council may, at the request of a non-profit community organisation, give a relief (in full or part) for the payment of infrastructure charges. The request must be made at the time the development application is submitted. The request must provide sufficient details and other particulars to enable categorisations to be made under this policy.

Any relief provided does not constitute a credit and is non-transferable to subsequent uses or developments on or off site.

Rebate offered

Council will relieve the cost or part of the cost of infrastructure charges for eligible community organisations in accordance with the following table:

Category	Description	Examples	Development	Rebate Offered
1	Community and charitable not for profit organisations (which may rely upon volunteer or paid labour)	The Endeavour Foundation, Lifeline, St Vincent De Paul, Salvation Army	The construction of new facilities and have no liquor licence and no ancillary commercial component	100%
2	Community, sporting or recreational not-for-profit organisations	Sporting Clubs, Surf Lifesaving Clubs, Returned and Services League Club	The construction of new facilities with no ancillary commercial component	100%
			The construction of new facilities that includes ancillary commercial components (e.g. that have full bar trading, dining and gaming facilities)	Nil (for ancillary commercial component)
2	Privately owned community facilities	Crematoriums	The construction of new facilities	Nil
3	Educational establishments	Schools	The construction of new facilities - Non State School	30%
			The construction of new facilities – State School	Nil
3	Religious Entities	Places of worship	The construction of new facilities	30%



**This policy is to remain in force until otherwise determined by Council.**

**General Manager Responsible for Review:**

**General Manager Planning & Environment**

**ADOPTED: 13 March 2013**

**DUE FOR REVISION: 13 March 2017**

**REVOKED/SUPERSEDED:**