

Key dates and penalty points

Invoice dates

1 Aug 2025
3 Nov 2025
2 Feb 2026
1 May 2026

Due dates

20 Aug 2025
20 Nov 2025
20 Feb 2026
20 May 2026

5% late payment penalties

25 Aug 2025
25 Nov 2025
25 Feb 2026
25 May 2026

10% arrears penalties

30 Sept 2025
31 Mar 2026

Support options are offered where appropriate, including payment plans, direct debit and rates rebate information.

1. Instalment cycle

Rates assessment issued under the Local Government (Rating) Act 2002

QLDC rates invoice sent
1 Aug | 3 Nov | 2 Feb | 1 May

Payment due
20 Aug | 20 Nov | 20 Feb | 20 May

Payment received
by due date?

NO

YES

Receipt allocated and account records updated
No further recovery action required

2. Arrears recovery and escalation

5% late payment penalty applied on the relevant penalty date (LGRA S57)

Arrears remain outstanding

10% arrears penalties applied to unpaid prior-year balances
30 Sept and 31 Mar (LGRA S57)

Reminder notice issued and support options offered
Sept/Oct and Mar/Apr

Payment arrangement
agreed and maintained?

YES

Monitor until
arrears cleared
Default returns
to escalation

NO / DEFAULT

Final demand issued

Debt collection or legal recovery action