

Information sheet

Fees

The fee for changing the anniversary day

Under s. 316L of the Environmental Protection Act 1994 the holder of an environmental authority may apply to the administering authority to change the anniversary day to another day of each year.

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1 Introduction

Under s. 316L of the *Environmental Protection Act 1994* (EP Act) the holder of an environmental authority (the holder) may apply to change the anniversary day of an environmental authority. The holder may want to do this so all their environmental reporting requirements occur at the same time.

Under s. 316I of the EP Act, the administering authority is required to send an annual notice to the holder at least 20 business days before the anniversary day. The annual notice requires the holder to pay the appropriate fee and give an annual return. The annual return covers the previous year and the fee is for the next year.

2 How is the fee calculated?

The formula for the application fee in the Environmental Protection Regulation 2019 (EP Reg) is based on the interim year, which is defined by s. 176 as the period starting on the old anniversary day for the environmental authority and ending on the new anniversary day in the following year after the proposed change. This is the reporting period that would be covered by the annual return.

The formula set by s. 176 of the EP Reg for the fee payable for an anniversary changeover application is—

$$F = \$380.20 + ((A \times N) \div 365)$$

where—

- F** = is the amount of the fee.
A = is an amount of the annual fee for the environmental authority.
N = is the number of days in the interim year (and is always less than 366 days).

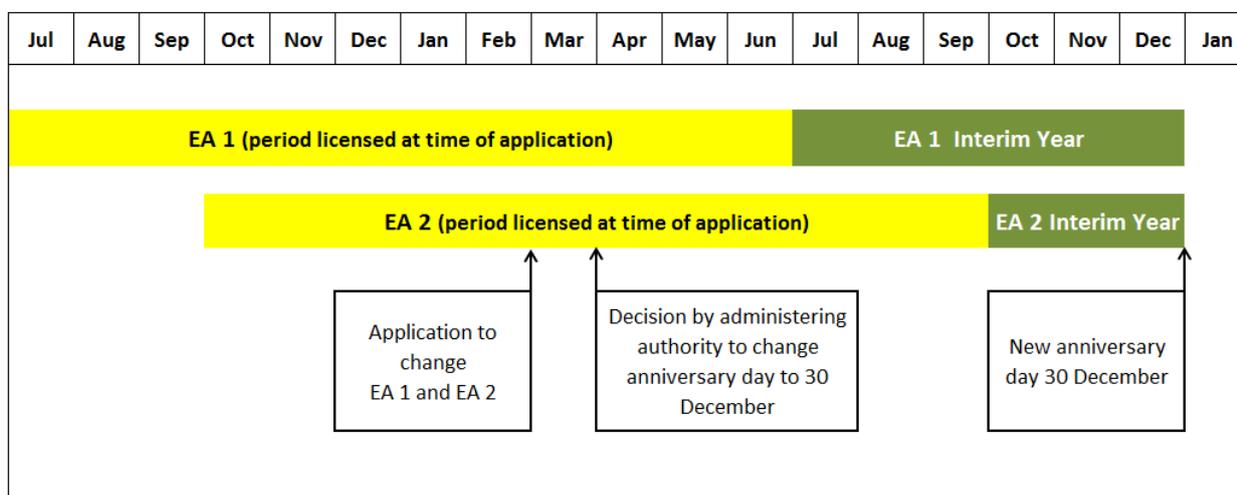
Figure 1 provides a visual representation of how the interim year may be determined for changing the anniversary day for two environmental authorities.

If this formula is being used to calculate an anniversary changeover fee for an amalgamated corporate authority, the calculation will need to include the sum of each project site pro-rata i.e. the formula would, in effect be:

$$F = \$380.20 + [\text{sum of } ((A \times N) \div 365) \text{ for each project site}]$$

(A Fee Calculator is available at www.qld.gov.au using the publication number ESR/2015/1731 as a search term)

Figure 1 — determining interim year



3 Other issues to consider

The administering authority must decide the application within 20 business days after the application is made. The holder must be given notice of the decision within 10 business days of the decision.

The date of change is either the day the holder is given notice of the decision or a later day of effect stated in the notice. The date of change should be timed so that it is not within the period when the annual return notice would be sent out for the current licensing year. This is to avoid confusion with what period of time the fees have been paid for and to ensure that there is no overlap or gap in fees.

The administering authority will send out an annual notice for the first anniversary day after the change has been made. However, the annual return must cover the entire period since the last annual return (i.e. it must also include information for the interim year).

The anniversary day is always the next occurrence of a day, rather than a previous date. So it is not possible to change the anniversary day to a day that will have already occurred when the application is decided (or has already occurred when the application is made). It would not be possible to apply in August 2023 to change an anniversary day from 12 September 2023 to 1 July 2023. An application decided and issued in August 2023 in these circumstances would cancel the anniversary day that was to occur on 12 September 2023 and make 1 July 2024 the next anniversary day. The annual fee would be next payable on 1 July 2024.

4 Example

ABC Pty Ltd applies to change the anniversary day of their approval from 1 June to 1 December. If the application is made on 11 April 2023, what is the date of change?

The date of change is the date the decision notice is issued or a date set in the notice. The notice can be issued within 30 business days after the application was made (the application must be decided within 20 business days after the application is made, and notice of the decision must be given within 10 business days after the decision is made). Excluding the days that are not a business day (Saturdays, Sundays and the public holidays — Good Friday, Easter Monday and Anzac Day) the date of change could be as late as 26 May 2023.

The annual notice would be sent out 20 business days before the old anniversary day (5 May 2023). This potential overlap should be avoided to remove confusion over fees and annual returns. This is done by setting the date of change so that:

- the annual notice has not been sent out; or
- the annual notice has been sent out and the annual return and annual fee have been received.

If the date of change is 28 April 2023, how much is the changeover fee if the annual fee for their approval is \$755?

Fees for the current EA have already been paid until the next anniversary day of 1 June 2024. The first new anniversary day subsequent to this is 1 December 2024.

Fee for anniversary changeover application = F = \$380.20 +	A x N divided by
	<hr style="width: 50%; margin: auto;"/> 365

A = amount of the annual fee for the environmental authority

= \$755

N = number of days in interim year

= the period starting on the anniversary day to which fees have already been paid for the current environmental authority, and ending on the first new anniversary day that follows (an 'interim year' under s. 176 of the EP Reg)

= 183 days

F = \$380.20 + (\$755 x 183 days/365 days) = \$380.20 + \$378.53 = \$758.73

The number of days from 1 June to 1 December is:

1 June to 1 July	30 days
1 July to 1 August	31 days
1 August to 1 September	30 days
1 September to 1 October	31 days
1 October to 1 November	31 days
1 November to 1 December	30 days
TOTAL	<u>183 days</u>

5 Further information

The latest version of this publication can be found at www.qld.gov.au using the publication number (ESR/2015/1730 for this document) as a search term.

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