



Australian Government

Seafarers Safety, Rehabilitation  
and Compensation Authority

**To all employers who employ or engage seafarers on prescribed ships**

## **SEAFARERS SAFETY NET FUND - LEVY COLLECTION PROCEDURES**

*Seafarers Rehabilitation and Compensation Levy Act 1992*  
*Seafarers Rehabilitation and Compensation Levy Collection Act 1992*  
**Seafarers Rehabilitation and Compensation Levy Regulations 2002**  
**Seafarers Rehabilitation and Compensation Levy Collection Regulations 2002**

### **Summary of legislative obligations on employers**

The *Seafarers Rehabilitation and Compensation Levy Act 1992*, *Seafarers Rehabilitation and Compensation Levy Collection Act 1992*, *Seafarers Rehabilitation and Compensation Levy Regulations 2002* and *Seafarers Rehabilitation and Compensation Levy Collection Regulations 2002* establish the obligation on employers to pay the levy as well as prescribing procedures for payment of the levy and for lodging a levy return.

The Levy Regulations set a rate of levy of **\$15.00** (applicable from 1 April 2008). The levy is payable per berth on prescribed ships each quarter. All employers who employ or engage employees on prescribed ships are required to pay the levy.

The Levy Act and Levy Collection Act apply to employers who employ or engage seafarers on prescribed ships which are subject to the *Seafarers Rehabilitation and Compensation Act 1992* (Seafarers Act) by reason of section 19 of that Act.

Combined, the Acts and Regulations require employers to take three actions:

**1. Pay the Levy within 14 days** of the first day of each quarter. The levy is therefore payable by 15 July, 15 October, 15 January and 15 April each year (or if the 15<sup>th</sup> of that month falls on a non business day, by the next business day following the 15<sup>th</sup> of that month). Please note that invoices are not issued;

**2. Provide a Return** on the approved form to the person prescribed in the Levy Collection Regulations (the prescribed person is the Seacare Authority), also within 14 days of the first day of the quarter; and

- 3. Keep a Register** which records on the first day of each quarter:
- (a) the name of each prescribed ship for which the employer employed or engaged seafarers; and
  - (b) the number of seafarer berths on each of those prescribed ships.

### **Manner of payment of the Levy**

The Levy Collection Regulations establish the manner of payment of the levy. An employer must pay the levy either by:

- (a) cheque, payable to **Comcare - Seacare**

Please send cheques to:  
Seacare Management Section  
GPO Box 9905  
CANBERRA ACT 2601; or

- (b) direct credit, to **Comcare Official Administered Receipts Account - Seacare Authority, BSB 062987 Account No.10003681.**

*Note: employers must provide a reference (employer identifier), being their ABN, with their direct credit EFT payment or with their cheque payment to Seacare.*

### **Summary of steps to be taken by employers**

The steps an employer must take within 14 days of the commencement of each quarter to comply with the Levy Acts and Regulations are:

1. Calculate the number of berths on each prescribed ship operated by your company (on the first day of each quarter) on which you employ or engage seafarers, then calculate the total number of berths on all prescribed ships operated by your company;
2. Multiply this number of berths by **\$15.00** to obtain the total amount of levy due for the quarter;
3. Forward this amount **by direct credit to** the specified Seafarers levy account (**Comcare Official Administered Receipts Account - Seacare Authority, BSB 062987, Account No.10003681**) or by cheque **payable to Comcare - Seacare** to be sent to Seacare Management Section, within 14 days of the first day of the quarter (*employers must provide their ABN with their direct credit EFT payment or cheque payment*);
4. Complete a Return in accordance with the approved form and forward to Seacare Management Section within 14 days of the first day of the quarter; and
5. Complete and maintain a Register.

## **The Return**

The Return is Seacare Authority Form 11 (Berths and Levy Return) which is provided to employers with the quarterly levy notices issued by the Seacare Management Section. It is also downloadable from the Seacare website: [www.seacare.gov.au/Forms](http://www.seacare.gov.au/Forms)

The Levy Collection Act requires the Return to include information on seafarer berths, while the Levy Collection Regulations require additional information on the amount of levy paid each quarter, the manner of payment, the date of payment and the employer ABN number. The Levy Collection Regulations require that the Return be provided to Seacare each quarter.

## **Levy Register**

Employers have an obligation (pursuant to Regulation 6 of the Levy Collection Regulations) to keep a Register which records, for the first day of each quarter, the name of each prescribed ship for which the employer employed or engaged seafarers and the number of seafarer berths on each of those prescribed ships. Provided that employers record the information required by the Regulations, the way in which the information is kept is at the discretion of each employer.

## **Seacare contact details for Levy Returns and payments by cheque**

Seacare Management Section  
GPO Box 9905  
CANBERRA ACT 2601

Phone: 02 6275 0070  
Fax: 02 6275 0067  
Email: [seacare@comcare.gov.au](mailto:seacare@comcare.gov.au)

## **Accessing the Levy Acts and regulations - Seacare Authority website**

*The Seafarers Rehabilitation and Compensation Levy Act 1992 (Levy Act), the Seafarers Rehabilitation and Compensation Levy Collection Act 1992 (Levy Collection Act), the Seafarers Rehabilitation and Compensation Levy Regulations 2002 (Levy Regulations) and Seafarers Rehabilitation and Compensation Levy Collection Regulations 2002 (Levy Collection Regulations) are available from the Seacare Authority website at [www.seacare.gov.au](http://www.seacare.gov.au)*

## **Further information on the Levy and the Seafarers Safety Net Fund**

Additional background information on the levy and the operation of the Seafarers Safety Net Fund for which the levy is being collected is available on the Seacare Authority website [www.seacare.gov.au](http://www.seacare.gov.au) or by contacting Seacare on 02 6275 0070.

**Phillip Beaumont**  
**Director**  
**Seacare Management Section**

**25 March 2008**