



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**

Legislative obligations

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 Regs) and the *Seafarers Rehabilitation and Compensation Levy Collection Regulations 2002* (Levy Collection Regs) establish an obligation on an employer to pay the Seafarers Safety Net Fund levy (the levy), as well as prescribing procedures for payment of the levy and for the lodging of a levy return.

The levy is payable by an employer who employs or engages seafarers on prescribed ships which are subject to the application of the Seafarers Act.

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

- 1. Pay the levy within 14 days** of the first day of each quarter.
- 2. Provide a levy return** on the approved form, 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.

The Acts and Regulations can be accessed from the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority) website: www.seacare.gov.au.

Levy rate

The Levy Regs set the rate of levy, currently at **\$15.00** per seafarer berth.

Levy payment

The Levy Collection Act requires an employer to pay the levy within 14 days after the beginning of each quarter. That is, by 15 July, 15 October, 15 January and 15 April each financial year (or if the 15th of that month falls on a non business day, by the next business day following the 15th of that month).

Note: Invoices will not be issued.

The Levy Collection Regs requires an employer to pay the levy to the Seacare Authority either by:

- (a) cheque, payable to: **Comcare - Seacare**; or
- (b) direct credit, to: **Comcare Official Administered Receipts Account - Seacare Authority, BSB 062987 Account No.10003681.**

Note: An employer identifier (ie an Australian Business Number) must be provided with a cheque payment or direct credit payment to Seacare.

Levy return

The Levy Collection Act requires an employer to submit a levy return within 14 days after the beginning of each quarter, on the approved form, providing:

- (a) a statement of the number of seafarer berths on each prescribed ship in respect of which the employer employed or engaged seafarers on the first day of the quarter; and
- (b) such other information, relating to those berths as is specified in the form.

The Levy Collection Regs requires the employer to provide with the levy return the following information:

- (a) the amount of levy paid for the quarter;
- (b) the manner of payment of the levy;
- (c) the date when the payment was made;
- (d) the employer's Australian Business Number (ABN).

The levy return is **Seacare Authority Form 11** (Berths and Levy Return) which is provided with the quarterly levy notice issued by the Seacare Management Section. It can also be downloaded from the Seacare website: www.seacare.gov.au/Forms.

Levy register

The Levy Collection Regs also requires an employer to keep a register that records for 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.

Provided that the employer records the information required, the way in which the information is kept is at the discretion of the employer.

Levy payments by cheque and levy returns must be sent to the Seacare Authority as follows:

- (a) post Seacare Authority
 GPO Box 9905
 CANBERRA ACT 2601; or
- (b) Fax 02 6275 0067; or
- (c) Email seacare@comcare.gov.au

Information on the Seafarers Safety Net Fund

Information on the Seafarers Safety Net Fund, for which the levy is collected, is available on the Seacare Authority website www.seacare.gov.au or by contacting the Seacare Management Section.

Summary of steps to be taken by an employer

In summary, the steps an employer must to take within 14 days of the commencement of each quarter are as follows:

- (1) Calculate the number of seafarer 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 seafarer berths by **\$15.00** to obtain the total amount of levy due for the quarter;
- (3) Forward this amount **by cheque** or **by direct credit** to the Seacare Authority;
- (4) Complete a levy return in accordance with the approved form and forward to the Seacare Authority; and
- (5) Complete and maintain a register.

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