



Australian Government

**Seafarers Safety, Rehabilitation
and Compensation Authority**

SEAFARERS SAFETY NET FUND—RETURN & LEVY PAYMENT 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 2019* (Levy Regs) and the *Seafarers Rehabilitation and Compensation Levy Collection Regulations 2019* (Levy Collection Regs) establishes an obligation for an employer to pay the *Seafarers Safety Net Fund levy* (the levy).

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.

These Acts and Regulations prescribe procedures for the lodging of a return providing details of berths and details of the amount of levy to be paid and the payment of the levy.

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

1. Keep a register which records on the first day of each quarter the number of seafarer berths on each prescribed ships for which the employer employed or engaged seafarers
2. Provide a berth and levy return on the approved form, also within 14 days of the beginning of the quarter
3. Pay the levy within 14 days after the beginning of each quarter.

Information on the Seafarers Safety Net Fund, for which the levy is collected, is available on Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority) website: www.seacare.gov.au. Access to the Acts and Regulations is also available on the Seacare Authority website.

Levy register

The Levy Collection Regs requires an employer to keep a register which records for the first day of each quarter:

- (a) the name of each prescribed ship for which the employer employed or engaged seafarers
- (b) the number of seafarer berths on each of those prescribed ships.

The way the information is kept is at the discretion of the employer, as long as the employer records all the information required.

Note: 'Berth' is interpreted as being the ship's normal crew compliment at any one time.

Return

The Levy Collection Act requires an employer to submit a return for each ship 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
- (b) such other information, relating to those berths as is specified in the form.

The return is *Seacare Authority Form 11 (Berths and Levy Return)*, which is provided with the quarterly levy notice issued by the Seacare Management Section of Comcare.

One return can be used for all ships as long as the required information for each ship is listed in an attachment to the return (i.e. ship, crew number, levy owed).

Levy payment details

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

- (a) the total amount of levy paid for the quarter
- (b) the method of payment (cheque or direct credit)
- (c) the date of payment
- (d) the employer's Australian Business Number (ABN).

Levy rate

The Levy Regs set the rate of levy, currently at \$50.00 per seafarer berth.

Provision of the return

The return 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.

Levy payment

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

Note: Invoices will not be issued.

Payment method

The Levy Collection Regs requires an employer to pay the levy to the Seacare Authority either by either cheque or direct credit i.e. Electronic Funds Transfer (EFT).

A cheque must be made payable to:

Comcare—Seacare and be sent to the Seacare Authority as follows
Seacare Authority
GPO Box 9905
CANBERRA ACT 2601

A direct credit must be made to:

Comcare Official Administered Receipts
Account—Seacare Authority, BSB 062987 Account No.10003681.

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

Summary of steps to be taken by an employer

In summary, the steps an employer must take are as follows:

- (1) Maintain a register of seafarer berths on each prescribed ship operating on the first day of the quarter.
- (2) For each prescribed ship, calculate the number of seafarer berths and multiply by \$50.00 to obtain the total amount of levy due for the quarter.
- (3) For each prescribed ship, complete a return *Seacare Authority Form 11 (Berths and Levy Return)* and forward to Seacare Authority.
- (4) Forward the total levy amount by cheque or by direct credit to the Seacare Authority.