

EXPOSURE DRAFT



EXPOSURE DRAFT

Marine Safety (Domestic Commercial Vessel) Levy Collection Rules 2018

I, Michael McCormack, Deputy Prime Minister and Minister for Infrastructure and Transport, make the following rules.

Dated 2018

Michael McCormack [**DRAFT ONLY—NOT FOR SIGNATURE**]
Deputy Prime Minister and Minister for Infrastructure and Transport

EXPOSURE DRAFT

EXPOSURE DRAFT

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Definitions	1
5	Payment of full-year levy by instalments	2
6	Payment of pro-rata levy by instalments.....	2
7	Late payment penalty—rate	3

EXPOSURE DRAFT

1 Name

This instrument is the *Marine Safety (Domestic Commercial Vessel) Levy Collection Rules 2018*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Marine Safety (Domestic Commercial Vessel) Levy Collection Act 2018*.

4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) leviable domestic commercial vessel;
- (b) levy.

In this instrument:

Act means the *Marine Safety (Domestic Commercial Vessel) Levy Collection Act 2018*.

full-year levy means levy imposed by subsection 8(1) of the *Marine Safety (Domestic Commercial Vessel) Levy Act 2018*.

pro-rata levy means levy imposed by subsection 8(2) of the *Marine Safety (Domestic Commercial Vessel) Levy Act 2018*.

EXPOSURE DRAFT

Section 5

5 Payment of full-year levy by instalments

Persons liable to pay levy otherwise than jointly with other persons

- (1) For the purposes of subsection 8(3) of the Act, a person liable to pay an amount of full-year levy in respect of an eligible financial year (otherwise than jointly with one or more other persons) may choose to pay the amount of levy by quarterly instalments in the eligible financial year.

Persons liable to pay levy jointly and severally with other persons

- (2) For the purposes of subsection 8(5) of the Act, 2 or more persons jointly and severally liable to pay an amount of full-year levy in respect of an eligible financial year may choose to pay the amount of levy by quarterly instalments in the eligible financial year.

When quarterly instalments are due and payable

- (3) For the purposes of paragraphs 8(4)(a) and (6)(a) of the Act, quarterly instalments of full-year levy are due and payable at the end of each of the following days in the eligible financial year:
 - (a) 28 July;
 - (b) 28 October;
 - (c) 28 January;
 - (d) 28 April.

6 Payment of pro-rata levy by instalments

Persons liable to pay levy otherwise than jointly with other persons

- (1) For the purposes of subsection 9(3) of the Act, a person liable to pay an amount of pro-rata levy in respect of an eligible financial year (otherwise than jointly with one or more other persons) may choose to pay the amount of levy by instalments if the period in the eligible financial year in respect of which the levy is payable is at least 4 months.

Persons liable to pay levy jointly and severally with other persons

- (2) For the purposes of subsection 9(5) of the Act, 2 or more persons jointly and severally liable to pay an amount of pro-rata levy in respect of an eligible financial year may choose to pay the amount of levy by instalments if the period in the eligible financial year in respect of which the levy is payable is at least 4 months.

When instalments are due and payable

- (3) For the purposes of paragraphs 9(4)(a) and (6)(a) of the Act:
 - (a) the first instalment of levy is due and payable at the end of the 28th day after the first or only day in the eligible financial year on which the vessel in respect of which levy is payable is a leviable domestic commercial vessel; and

EXPOSURE DRAFT

- (b) the remaining instalments of levy are due and payable at the end of each of the following days remaining in the eligible financial year:
 - (i) 28 October;
 - (ii) 28 January;
 - (iii) 28 April.

7 Late payment penalty—rate

For the purposes of subsections 10(1) and (2) of the Act, 10% per annum is the rate at which an amount of late payment penalty is to be calculated.