Tourism Bulletin: Environmental Management Charge

August 2008

The Great Barrier Reef Marine Park Authority (GBRMPA) has been improving the administration of the Environmental Management Charge (EMC) and the resulting changes may affect your operation.

As a tourism program permittee in the Great Barrier Reef Marine Park, you have important EMC obligations that you need to understand and meet.

Please take the time to read this Tourism Bulletin as it contains key information including an **Important** changes section.

Do I hold a permit that requires me to meet EMC obligations?

Most commercial activities in the Great Barrier Reef Marine Park have EMC obligations associated with them. If you hold a tourist program permit you will have EMC obligations.

What are my obligations?

Tourism program permittees are required to collect and remit EMC from visitors, as well as maintain accurate records.

Operators must lodge their logbook pages, charging returns and payment by the due date each quarter.

Operators are also required to keep and maintain accurate records in relation to EMC. This includes ensuring logbook information such as locations visited and number of passengers carried are accurately recorded.

When do I have to lodge my returns by?

Permittees have up to one month after a quarter finishes to finalise their EMC obligations. EMC returns are due each year as follows:

Quarter	Due by
1 January to 31 March	30 April
1 April to 30 June	31 July
1 July to 30 September	31 October
1 October to 31 December	31 January

Whilst the GBRMPA endeavours to send courtesy reminder letters prior to the due date, not receiving a reminder letter will not be considered sufficient justification for not having met your EMC obligations by the due date.

When I lodge my returns what do I have to do?

As well as lodging your return on time, it is important you clearly identify which permit you are making the returns against. You can do this by ensuring you quote your current permit number, or you can use the BPAY reference number located on the front of your charging return which is linked to your permit.

Correctly identifying your returns and payment is important. If the GBRMPA is unable to identify your payment and returns due to insufficient information being supplied, such as not using your current permit number or reference number, you will not have met your obligations.

What should I do if I have more than one permit?

When lodging returns for multiple permits it is important to ensure you correctly identify which returns and payments are linked to each of your permits.

The way to do this is by contacting the GBRMPA to set up your multiple reference number, which will link your returns and payments to the correct permit. You will be required to complete a Summary Remittance form, which correctly identifies payment against individual permits.

What happens if I do not meet my EMC obligations?

Permittees are legally required to meet all their EMC obligations. A range of actions may apply for those who do not meet their obligations.

A Late Payment Penalty fee will



apply to those who do not meet their EMC obligations on time. This fee is applied on the day after the due date and is calculated at 20% per annum of the outstanding amount.

The permit for which EMC obligations have not been met may be suspended at any time after the due date. If your permit is suspended, you will no longer be able to operate in the Marine Park.

If a permittee does not meet their EMC obligations 60 days after being suspended, the permit may be revoked.

The court may also impose further penalties for failure to meet EMC obligations ranging up to \$5,500 for individuals and \$27,500 for corporations.

EMC Payments

To assist operators in paying their EMC, electronic banking options (direct deposit, net bank and BPAY), are now available.

If you are choosing to use BPAY (credit card facility available) you must quote the reference code and biller code located on the front of your charging return in your logbook. If you are paying for multiple permits you must quote your multi reference number and supply a completed Summary Remittance form.

If you choose to pay via direct deposit, then you must quote the ten digit reference code (located on the front of your charging return) in the additional information box. This will allow GBRMPA staff to identify what permits the payment is for.

What if I didn't operate?

Even if you did not operate for a quarter, you are still required to notify the GBRMPA of a nil charging return.

What happens if my permit is suspended?

Your permit may be reinstated if you meet all of your EMC obligations prior to the permit being revoked.

Can I lodge my EMC online?

The GBRMPA is currently working on a new web based system that will provide operators with the flexibility to lodge their EMC returns online. This new system is expected to be available in 2009.

What is the EMC used for?

Funds collected are vital to protecting and managing the Great Barrier Reef Marine Park and used for a wide range of purposes including day to day management, education and research.

You can download flyers that explains how EMC is used from the Onboard website. These are suitable for display in booking offices and onboard vessels. http://www.gbrmpa.gov.au/onboard/home/emc/advertising_the_charge

Visitor numbers

You can access amalgamated visitor numbers collated from EMC logbooks by visiting the GBRMPA website at: www.gbrmpa.gov.au

Important changes in the near future

Later this year the GBRMPA will seek to introduce a minimum Late Payment Penalty, a Late Lodgement Fee, a Permit Reinstatement Fee and penalties for the misrepresentation of the EMC.

A minimum Late Payment Penalty, anticipated to be \$250, is likely to be introduced and the greater of either the minimum fee, or a fee equivalent to 20% per annum of the outstanding amount, will be applied the day after the due date.

A Late Lodgement Fee (an amount yet to be determined) is expected to apply to those who do not submit the logbook pages or a nil charging return.

A Permit Reinstatement Fee, anticipated to be \$120, is expected to apply where a permit has been suspended and the permittee wishes to have the permit reinstated.

The misrepresentation of the EMC including the amount payable by a visitor, may result in prosecution.

The Onboard website has best practice details for representing the EMC. http://www.gbrmpa.gov.au/onboard/home/emc/advertising_the_charge

Who should I contact if I need advice?

You can contact the GBRMPA with any enquiries you may have in relation to EMC on (07) 4750 0700.