

Super Yachts
'Sydney
for **2000**



Contents



Conditions for entry	1
Super Yachts facilities and services	3
Customs requirements	4
Chartering your vessel in Australia	7
Immigration requirements	8
Quarantine regulations	9
Liability to Australian tax	10
Map	12

Welcome to Sydney

Sydney and the State of New South Wales are preparing to welcome visitors from around the world during the millennium celebrations, the period of the Sydney 2000 Olympic Games and during the celebration of Australia's Centenary of Federation in January 2001.

The City of Sydney has a strong and proud history. Much of this stems from the magnificent and lively working harbour – a place for business, tourism, entertainment, sport and leisure. It is truly one of the world's most picturesque locations. With the Sydney 2000 Olympic Games approaching, Sydney Harbour and its surrounding cities and regions are preparing to offer a place that will harmoniously bring together thousands of athletes and millions of visitors to our city.

Many of these visitors will travel to Australia in their own vessel. This brochure is a guide to the requirements and obligations of vessel owners, crews and passengers travelling to Australia.

The Sydney 2000 Olympic Games, to be held from Friday 15 September to Sunday 1 October, will be the first Games to stage Olympic Class sailing on an inshore venue.

Sydney Harbour, with its wide expanse of open and safe waterways together with the facility for spectator viewing from the Harbour and the natural parklands which surround the Harbour, makes this an Olympic sailing venue unsurpassed anywhere else in the world. Sydney Harbour will also be a focal point for major festivities including the Olympic Torch relay as well as the opening and closing ceremonies of the Sydney 2000 Olympic Games.

Planning for the management of the Harbour is well underway.

Waterways, the New South Wales Government agency with responsibility for the management of the State's waterways, will make every effort to ensure any restriction on movement to accommodate the event impacts as little as possible on those people who want to make a trip or attend a function on the Harbour as part of their Olympic experience.

If you are planning a visit to Sydney by boat during the Sydney 2000 Olympic Games, or in the period preceding or immediately after the Games, it is important to contact Waterways to secure berthing and mooring facilities as they will be in high demand.

Waterways is coordinating the allocation of berths with the private marinas in Sydney Harbour to ensure the maximum utilisation of appropriate berthage (see page 13).

Conditions for entry into Australia

Protocols for entry to Sydney Harbour

Vessels visiting Australia are required to give prior notification as several Australian Government agencies – principally Customs, Immigration and Quarantine have an interest in the vessel's arrival. To make arrangements for smooth processing, it is preferable for the Master to give 48 hours notice by radio through any Telstra coastal radio station on 2182 khz. Alternatively 4125 or 6215 khz or VHF Ch 16 may be used.

Contact prior to entry

Contact should be made with Australian Customs at least 48 hours prior to entry. Customs and Quarantine clearance will be available on entry to the port. When entering Sydney Harbour contact should be made with Waterways to confirm berth or mooring arrangements. For berths during the Sydney 2000 Olympic Games period an intention to visit should be made prior to arriving. (See 'Are you coming?' on back inside cover)

Navigation

Sydney Harbour is a busy commercial port. Approaches to the Harbour and transit within the Harbour, using either the east or west channels, are prominently marked on Charts AUS 197, 200 and 203 inclusive. Leads and channels are well lit and easily identifiable. Contact Sydney Harbour Control on VHF Ch 16 three hours before ETA at Sydney Heads and maintain a listening watch on VHF Ch 13.

Pilotage

Recreational or privately owned vessels do not require a pilot unless they are over 30 metres in length or they are carrying fare paying passengers. If required, pilotage can be arranged by contacting Sydney Sea Pilots on:

Telephone: 61 2 9337 6648

Facsimile: 61 2 9337 4048.

Proceeding to berth/mooring

After clearing Customs and Immigration proceed to your designated berth or mooring. Customs will, on behalf of Waterways, provide a local chart and directions to the assigned berth or mooring. Demand for berthing space will be high during the Sydney 2000 Olympic Games period. Vessels without berthing arrangements may not be allowed entry to Sydney Harbour.

Radio frequencies

VHF Ch 13-16 Sydney Harbour Control. VHF Ch 12 General Instructions. VHF Ch 68 after clearing Bradleys Head (halfway down the Harbour) and VHF Ch 17 Waterways Control.

Prohibited areas

There are a number of areas in Sydney Harbour where anchoring is prohibited, such as all fairways and channels, some designated naval waters and Sydney Cove. Anchoring will not be permitted anywhere in Sydney Harbour during the Olympic period other than in an emergency. Entry to designated security zones during the Sydney 2000 Olympic Games will also be prohibited.



2000

Reports of accidents and incidents

Any incident involving a collision with another vessel, navigation mark, wharf or other structure, grounding or fire on board or a near miss must be reported to Waterways immediately.

Some important regulations

Vessels must maintain a 30 metre distance off any other vessel or person in the water when travelling at or more than 10 knots.

Some Sydney Harbour Ferries display an orange diamond shape which grants priority over sail.

At all times be aware of your speed and wash affecting other vessels or shore and navigate at an appropriate speed.

Stringent environmental controls are in place for Sydney Harbour. Absolutely no waste materials are allowed to be discharged into the Harbour. There are also quarantine requirements for waste materials imported into Australia. Offensive noise is prohibited at all times.

Other information about Sydney 2000 Olympic Games

The official website of the Sydney 2000 Olympic Games is:
<http://www.sydney.olympic.org.au>

Other recommended sites:
<http://www.tourism.nsw.gov.au>
<http://www.super-yacht.com>

Australian Marine Industry:
<http://www.aqua.net.au/index.html>
<http://www.ozemail.com.au/marinedb>
<http://www.baird.com.au/links.html>

Australian marine suppliers

Australia is a recognised international provider of marine products and services. Boat and ship refitters, repairers and builders are located in all Australian states. Australia is a world leader in the design and building of aluminium fast ferries, an industry exporting 80% of its production.

Other vessels built in Australia include a wide range of recreational craft, luxury motor yachts, a range of workboats, fishing boats, surveillance craft, naval vessels and more. Australians actively pursue marine based recreation activities and Australian marine manufacturers and suppliers are accordingly well prepared to cater for all marine recreation requirements.

Visitors to Australia should take time to explore the often unique range of world-class marine products and services available from Australian marine suppliers.

Overseas residents may readily obtain information on Australian Marine Industry products and services through Australian Trade Commission (Austrade) offices located in all countries or regions of the world. Alternatively, information may be obtained direct from Mr Craig Banks, Australian Trade Commission (Austrade) Marketing Manager Marine, located in Perth on:

Telephone: 61 8 9261 7902
Facsimile: 61 8 9261 7979
Email: craig.banks@austrade.gov.au

or Mr Gregory Bondar, Chief Executive Officer, Australian Marine Industries Federation on:

Telephone: 61 2 9966 4344
Facsimile: 61 2 9436 1101.



Super Yacht facilities and services

The Waterways Authority and a number of private sector entities will be providing berthing/mooring infrastructure for vessels visiting Sydney during the Olympic period. Whilst there will be some alongside berthing available for larger vessels the majority will be Mediterranean berths located at various sites around the Harbour. Site brochures detailing location, facilities and amenities are included with this package and others will be provided, as they become available.

Facilities management

Full-time facility managers will be appointed for each location to attend to your day to day needs. The facilities management team is able to provide services such as:

- concierge
- parking
- provisioning
- event ticketing
- dry cleaning
- limousine service
- berthing assistance
- refuelling.

However, for major repairs, refit or other necessary services, you are free to enter into any commercial arrangements.

Security

Some sites are located within secure perimeters whilst others are located in public access areas. Specific detail related to security is addressed in each location brochure.

Berth location

Berthing will be available at purpose-built facilities, at existing marinas and in some cases alongside existing wharves.

The details will be advised separately. Some information is included with this package, more information will be forwarded to you once it becomes available.

Whilst you are free to enter into a commercial arrangement with any provider of berthing facilities please keep the Waterways Authority advised so that the database can be adjusted and so avoid any duplication or confusion.

Services available

Power, water and telephone lines are available at all berths. Power supply will vary depending on the length of vessel but will generally be three phase with a minimum of 100 amps per phase. (See separate brochure for details). Sewage pump-out will be available at some berths. Your facilities manager will be able to coordinate pump-out when required. Fuel is available either from floating bunkering barges or from road tankers.

Protection of the environment

Stringent environmental protection legislation has been enacted in many Australian oceans and waterways, such as on the Great Barrier Reef, Sydney Harbour and in regional rivers and bays, where there are sensitive habitats and/or aquaculture industries present.

In most areas vessels are not allowed to discharge sewage or waste overboard and other areas have nil discharge regulations in place. Vessels operating on Sydney Harbour must be fitted with holding tanks to store all waste until it can be pumped ashore via a pump-out facility.

The monitoring and enforcement agency is the Environment Protection Authority (EPA) and compliance patrols are conducted by officers of the Waterways Authority.

Sydney Harbour is a natural amphitheatre, and as a result noise carries very easily across the water. The use of generators is prohibited in many areas of the Harbour and there are controls to reduce the noise from parties on board vessels whilst underway, at anchor or at a berth.

Local Knowledge Certificate

Due to the large number of vessels on Sydney Harbour and restrictions on navigation during the Olympic period, Masters who intend to operate their vessels on the Harbour may be required to obtain a Local Knowledge Certificate from the Waterways Authority.



2000

Customs requirements

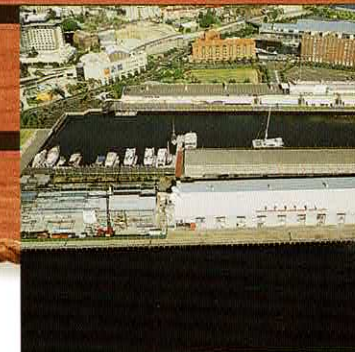
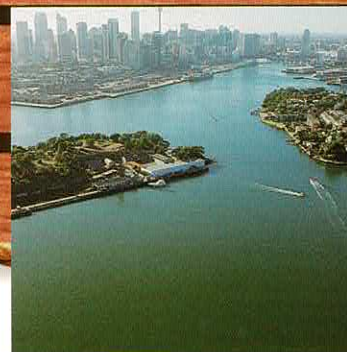
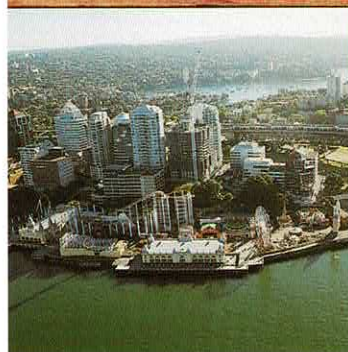
Customs regulations

Customs will require the following information:

- the name of the craft
- the intended port
- the last port of call
- the number of people on board
- details of any illness or disease recently encountered
- if there are any animals on board
- manifest of any commercial cargo being conveyed to Australia
- the estimated time of arrival
- the Master must present a clearance for the vessel from the last overseas port of call.

Arrival procedures

Vessels visiting Australia will be boarded by both Australian Customs and Quarantine Officers, to ensure the vessel complies with the legislated requirements, in relation to Visa/Travel Authorities, Customs and Quarantine controls, and possession of valid Safety Certificates. Customs does not levy any charge for clearance, however the Australian Quarantine and Inspection Service operates on a full cost recovery basis.



First port of arrival

There are a limited number of ports to which foreign registered vessels may go on arrival in Australia. Masters must not enter any other port as the first port in Australia except in an emergency. The prescribed ports are:

New South Wales

- Newcastle
- Sydney
- Eden
- Coffs Harbour
- Lord Howe Island
- Port Kembla (Wollongong)
- Yamba

Queensland

- Brisbane
- Townsville
- Bundaberg
- Cairns
- Gladstone
- Thursday Island
- Mackay
- Weipa.

Cruising permits

When a vessel arrives in Australia, there are a number of options available. If it is intended that the vessel will leave Australia within 12 months, a cruising permit generally will be granted.

A cruising permit will be issued to the Master provided Customs is satisfied that the craft is transiting Australia. Cruising permits are issued for a period of six months or the length of the Master's visa, whichever expires first. Extension of the permit for a

total period of up to 12 months will be considered on application.

Cruising permits will be issued to foreign owned vessels intending to come to Australia for the Sydney 2000 Olympic Games with the owner remaining on board for the Olympic period.

Vessels owned by Australian residents, if visiting for the Sydney 2000 Olympic Games, will be allowed entry under the Temporary Import provisions of the Customs Act. These provisions require production of a letter undertaking to Customs that the vessel will be exported within 12 months from the date of importation.

If the circumstances of the vessel's presence in Australia changes, Customs must be advised as soon as possible. Failure to do so can result in the cruising permit being revoked and the vessel being deemed as imported, at which time payment of duty and sales tax will be required.

If the Master wishes to fly home and return later, appropriate control over the craft must be arranged and Customs advised.

Status of vessels whilst in Australian waters

Vessels not visiting for commercial purposes (private use only)

The Australian Customs Service guidelines in relation to these vessels allow for the granting of permission to remain in Australian waters for an initial period of up to 12 months (subject to Visa conditions). Extensions beyond the period of the initial permission will normally be granted, without cost or penalty, as long as Visa conditions allow this, the vessel still fits into this category, and the vessel has complied with the conditions of the initial permission. Vessels under lease or charter when arriving in Australia are considered to be for the exclusive private use of the named charter party.

Vessels imported on a temporary basis for commercial purposes

Commercial purposes include sale, lease, hire, charter or other activities undertaken for profit whilst in Australia. These vessels are subject to the lodgment of formal customs entries and the payment of customs duty and sales tax. There is no provision for the payment of refunds or drawbacks of customs duty and taxes upon export.

It is strongly recommended that intending importers of these vessels contact the Australian Customs Service to obtain specific information regarding duty and sales tax rates, and methods of valuation.

Vessels imported for sale

Vessels imported for sale or other commercial purposes and vessels imported by Australian residents or Australian companies are subject to the normal rates of customs duty and sales tax. Similarly there are no provisions for the payment of refunds or drawbacks if the vessel is exported at some future point in time.

Vessels imported in support of the Sydney 2000 Olympic Games

Temporary importation provisions for the Sydney 2000 Olympic Games apply only to vessels and craft imported for Olympic competition or in support of Olympic competition, ie sailing craft participating in the sailing competition, and coach boats, committee vessels, etc which support the competitors and the competition.

Temporary importation without paying duty and sales tax is subject to the following conditions:

- a letter of undertaking must be presented to Customs certifying that the vessel is to be used for Olympic competition or in support of Olympic competition; and
- that the vessel will leave Australia by 31 December 2000. (Those wishing to stay beyond that time may make an application to Customs. Each application will be considered on its merits); and
- the vessel, or parts of the vessel, must not be listed for sale.



Registration and licencing of vessels and operators

It is a requirement that vessels operated in excess of 10 knots in New South Wales be registered and the operator be licenced by the Waterways Authority.

Vessel registrations and licences issued by other countries may be recognised for periods of up to three months. All operators of personal water craft (PWC) must be licenced for use on New South Wales waterways.

It is advisable to check with the Waterways Authority when booking a berth to clarify registration and licencing requirements.

Importation of fuel in bunkers on the vessel

Vessels imported for commercial purposes are liable to pay the relevant duty and sales tax on any fuel on board at the time of arrival, and are eligible to claim a drawback for any of this fuel still on board at the time of departure. Any vessel entering Australia on a cruising permit or under temporary importation arrangements will not be required to pay any duties or sales tax on fuel on board.

Importation of ships stores

As long as the necessary applications are made to Customs prior to these items arriving in Australia, they will be exempted from taxes and duties on condition that they are re-exported (with the vessel).



Use of diesel fuel

Diesel fuel rebates are currently applicable for the residential component of any diesel fuel used in maintaining the vessel as a residential premises for residents only (includes crew and non-paying passengers), but not paying passengers or similar.

Importation of alcohol on the vessel

On arrival, every person on board the vessel is accorded a passenger concession of one litre per adult, with the balance being subject to normal duty and sales tax provisions, unless they can be sealed on board, or otherwise secured until departure.

Importation of vehicles, vessels, helicopters carried on vessels

Such items may not be used in Australia until permission is obtained from the relevant authority.

It is recommended that owners of vehicles (motor cars and motor cycles etc) obtain a carnet for the relevant vehicles. Carnets are issued by various automobile associations and permit the use of vehicles in various countries without the requirement for duty payment.

Owners of vehicles which arrive without carnets will be required to contact the Federal Office of Road Safety in Canberra, to seek a permit prior to their use in Australia.

Owners of small vessels (jet skis, RIBs etc) carried on board visiting vessels should contact the Waterways Authority on 13 12 56 to seek permission to operate these in New South Wales waterways.

Owners of helicopters will be required to contact Airservices Australia to seek permission prior to their use in Australia.

Telephone: 61 13 17 57.

Currency restrictions

Cash transactions (in any currency) in excess of AUS \$10,000 on and off foreign registered vessels are subject to reporting provisions. There is no requirement to declare the amount of cash held on board. Customs Officers will supply any details you require in regard to currency matters on the vessel's arrival in Australia.

Chartering your vessel in Australia

If it is intended to offer your vessel for commercial purposes whilst in Australia you will need to comply with local maritime regulations regarding survey and crewing; pay duty on the importation of the vessel plus 22% sales tax, and you may be required to pay income tax on earnings. There are no provisions for the payment of refunds or drawbacks of customs and/or sales tax.

Commercial purposes include chartering, hiring or leasing the vessel within the Australian market. It does not include a vessel which is chartered, hired or leased by foreign nationals from sources outside Australia and where the purpose of the voyage is for genuine private travel and/or tourism. Vessels under lease or charter when arriving in Australia are considered to be for the exclusive private use of the named charter party. This status is not transferable to another party during the time the vessel is in Australian waters.

The duty/sales tax payable on a vessel imported for commercial purposes is calculated on the 'Free On Board' (FOB) customs value of the vessel at the time it is imported. For example, a vessel exceeding 150 gross construction tonnes pays a combined duty and sales tax rate of 27%. Vessels less than 150 gross construction tonnes pay a combined duty and sales tax rate of 33%.

It is strongly recommended that intending importers of vessels to be used for commercial purposes contact the Australian Customs Service to obtain specific information regarding duty and sales tax rates and the methods of evaluation.

Specific requirements for commercial operations in Sydney Harbour

There will be a high demand on charter vessel infrastructure on Sydney Harbour during the Olympic period.

It is a requirement that any operator of a commercial vessel on Sydney Harbour have an approved 'back of house' facility for the servicing, provisioning and berthing of the vessel when it is not in service. Owners and/or Masters of vessels are not permitted to carry out these functions from a mooring or from any of the berths, wharfs or pontoons provided for the purpose of picking up or setting down passengers.

Owners and/or Masters intending to charter in Australia should contact the Waterways Authority prior to making any firm plans.

Passenger survey certificate

Any visiting overseas vessel seeking to operate commercially must, as a minimum, hold a valid passenger survey certificate issued by another country or survey authority. Each application would be treated on a case by case basis by the Waterways Authority.

When applying for a berth for your vessel please advise Waterways if you wish to charter before or after the Sydney 2000 Olympic Games and if it is in survey. Waterways will then correspond with you to finalise your specific requirements.

Engaging in chartering or any commercial activities between States and/or the Northern Territory in Australia eg from Sydney New South Wales to the Great Barrier Reef in Queensland is subject to the provisions of the Navigation Act 1912. Any owner or operator should contact, prior to arranging to offer or undertake such voyages, the Australian Maritime Safety Authority (AMSA) and the Department of Transport and Regional Services (DTRS). Contact Officers are:

AMSA – General Manager, Ship and Personnel Safety Services

Telephone: 61 2 6279 5050

Facsimile: 61 2 6279 5966

Email: pjq@amsa.gov.au

DTRS – Dr Greg Feeney

Telephone: 61 2 6274 7663

Facsimile: 61 2 6274 7744

Email: gfeeney@email.dot.gov.au

Please note: If you intend chartering your vessel whilst in Australian waters you could be subject to Australian taxation laws. In this regard more details can be provided directly from the Olympic Project Team, Australian Taxation Office, or by phoning 61 2 9374 1008.



2000

Immigration requirements

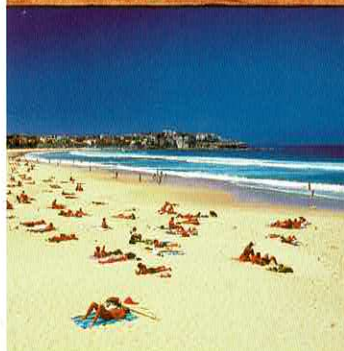
Passport and Visa requirements

All those on board, including the Master, will need to hold a current passport and, **where required**, a valid Australian Visa, and are required to complete passenger card and travellers statement.

Crew on Articles of Agreement do not require a Visa or Travel Authority to travel to Australia. However, those crew who have individual contracts with the vessel's owner must have some form of Visa/Travel Authority prior to arriving in Australia. Travel Authorities include Australian Government issued Visas, Electronic Travel Authorities, or possession of either an Australian or New Zealand Passport.

Crew on Articles of Agreement are allowed to go ashore for short term leave without issue of a Visa/Travel Authority. However, whenever they sign off for extended leave or are repatriated to their home country, a Customs Officer must attend the vessel. Similarly such crew joining a vessel must also be 'signed on' by a Customs Officer.

Customs Officers may visit your vessel without notice, to check the security of items sealed on board, check for compliance with the conditions of permission issued, or to search for items such as undeclared drugs or weapons.



Prohibited goods and restrictions

The Master and all those on board a vessel should be aware of the strict laws prohibiting or restricting the import and export of drugs, weapons and firearms, heritage items, animals and articles subject to quarantine and wildlife protection. The penalties for breaking these laws are severe. If the vessel is carrying anything which may fall into these categories, they must be declared to Customs.

Further information about Customs procedures and legal requirements can be obtained by contacting the Australian Customs Service on:

Telephone: 61 3 9244 8969 (24 hours)
Facsimile: 61 3 9244 8970
Email: information@customs.gov.au
Website: <http://www.customs.gov.au>

Departure procedures

The Master of a vessel should notify the closest Australian Customs office of the details of the intended departure from Australia, and arrangements will be made regarding the necessary paperwork to be completed, and a time and place for the outward immigration processing. Where possible, it is preferable that at least 48 hours notice is given.

A Passenger Movement Charge may apply at the time of departure from Australia for passengers on board, but excluding non-articled crew, the owner or any dependants of the owner or crew.

Quarantine regulations

Australia is an island with unique flora and fauna and has thriving agricultural, horticultural and aquacultural industries. In world terms, the aforementioned are relatively disease and pest free.

The monitoring and enforcement authority is the Australian Quarantine and Inspection Service (AQIS). AQIS is responsible for keeping exotic pests and diseases out of Australia and all vessels require quarantine clearance on arrival in Australia from overseas ports. All persons, animals, provisions and goods on board are subject to quarantine until cleared. The preferred option for vessels entering Australia is to arrive without animals on board and re-provision with food stores from Australian ports on arrival.

Should you seek exemptions there will be regular inspections which will incur a cost and may also restrict the cruising itinerary while in Australian waters.

- **Prohibited entry of foodstuffs** – applies to fresh foods, vegetables, dairy products, eggs, honey, meats, poultry, seeds and nuts, dried beans, salmon and trout products – canned salmon is allowed.
- **Prohibited entry of plant items** – applies to live plants, including cuttings, roots, bulbs, corms, rhizomes and stems.
- **Prohibited entry of other material** – applies to biological materials, including human and animal vaccines, veterinary therapeutics, packing material/stuffing, soil and sand.

Almost every kind of food available elsewhere in the world can be found in Australia, either locally produced or imported under strict conditions.

If a vessel provisions in Australia and returns with those stores still on board, all dry stores, canned goods and packaged frozen goods identifiable as Australian origin will be acceptable. Fresh fruit and vegetables and fresh or frozen meat will not be allowed clearance on return to Australia regardless of origin (this is because of the risk of infection/contamination).

Ballast water

Guidelines which apply to all vessels from all overseas ports have been developed to prevent the introduction of marine pests and diseases in vessels ballast water, and to prevent toxic blooms and other organisms spreading.

These guidelines include measures in relation to:

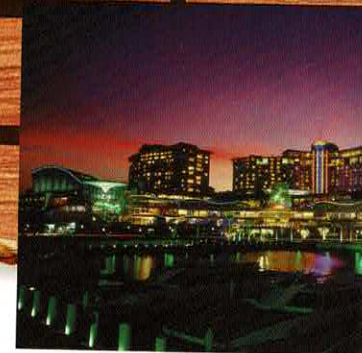
- ballasting in safe areas at the port of uptake
- enroute treatment of ballast water
- de-ballasting on arrival.

Vessel Masters may use one, or a combination of measures, and for more information prior to arrival of obligations in respect to ballast water, please contact the Australian Diplomatic Post of Austrade office in your country or AQIS in Sydney on:

Telephone: 61 2 9364 7222
(7.30am to 4.00pm weekdays)

Facsimile: 61 2 9364 7350

Website: <http://www.dpie.gov.au/aqis>



2000

Liability to Australian tax

Income tax

Income tax in Australia is administered by the Australian Taxation Office (ATO), whose chief official is the Federal Commissioner of Taxation. The ATO is responsible for the assessment and collection of all Federal Taxes, and for policing and enforcing the taxation laws.

Owners of super yachts

Super yachts are considered to be 'ships' for the purposes of Australian Income Tax law and the Double Tax Agreements (DTAs or treaties) that Australia has in place with many other countries. Any liability to tax for owners would be determined in accordance with the appropriate provisions of these laws.

Where vessels are used for private purposes only, the owner would generally not attract any Australian tax liability.

Where vessels are commercially chartered, the taxation consequences for owners will generally be determined by whether the owner is a resident of a treaty or non-treaty country.

Vessels owned and operated by residents of non-treaty countries

The general rule is that non-residents of Australia who derive income from sources in Australia are subject to Australian tax on that income. However, there are specific rules that apply to shipping income.

The rules state that, where a vessel, belonging to a person whose principal place of business is outside Australia, is used to carry passengers in Australia, 5% of the amount paid to that person will be subject to Australian tax. The amount subject to tax is the gross amount and no deductions are allowed.

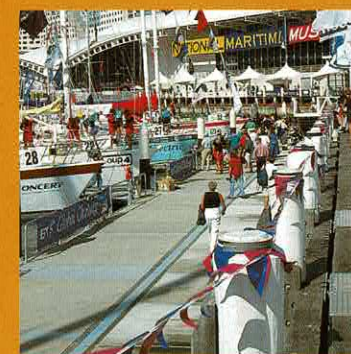
The primary tax liability is imposed on the owner of the vessel. However, the income tax laws impose a second liability on the master or any Australian agent of the ship should the primary tax remain unpaid.

Residents of treaty countries

The taxation of profits from the operation of vessels by residents of treaty countries are generally subject to specific treatment under the shipping and air transport articles of the respective treaties.

In accordance with the treaties, profits from international shipping operations of residents of treaty countries are generally subject to tax only in the country of residence of the operator or charter.

However, where income is derived by non-residents from shipping operations that are conducted within Australia, that income will be subject to Australian tax. The amount subject to Australian tax should be 5% of the amount paid to the owner. The amount subject to tax is the gross amount and no deductions are allowed.



Overseas ships voyage return forms

One of these forms should be furnished to the Australian tax authorities for each voyage where Australian income is derived. Deloitte would be happy to provide copies of these forms and assistance in completing them.

Crew tax

Generally, the right to tax wages or salaries paid to crew members will remain with the country of residence of the vessel. This position could alter if the vessel were to remain in Australian waters for an extended period.

Should the crew remain for an extended period, the income earned by them in respect of services performed in Australia will prima facie be subject to tax in Australia, as the income is sourced in Australia.

The rate of tax that is applied to this income is determined by the tax residency status of the individual. The tax rates of non-resident individuals are higher than those for residents.

Further considerations

It should be noted that crew members with tax residency status may be liable for a Medicare Levy and may have to have a minimum level of superannuation provided for them by their employer.

Also, a Fringe Benefits Tax (FBT) regime operates in Australia to tax most non-cash benefits provided to employees. FBT is payable by the employer of the individual.

Goods and Services Tax (GST)

Australia is proposing to implement a broad based GST effective from 1 July 2000. The proposed GST will be a multistage tax which is imposed on the supply of goods and services at a rate of 10%. It will be collected at virtually all stages of production and distribution.

Registered suppliers of taxable goods and services will be entitled to claim an input tax credit for GST paid on their purchases from registered suppliers by offsetting it against GST charged to their customers.

Deloitte services

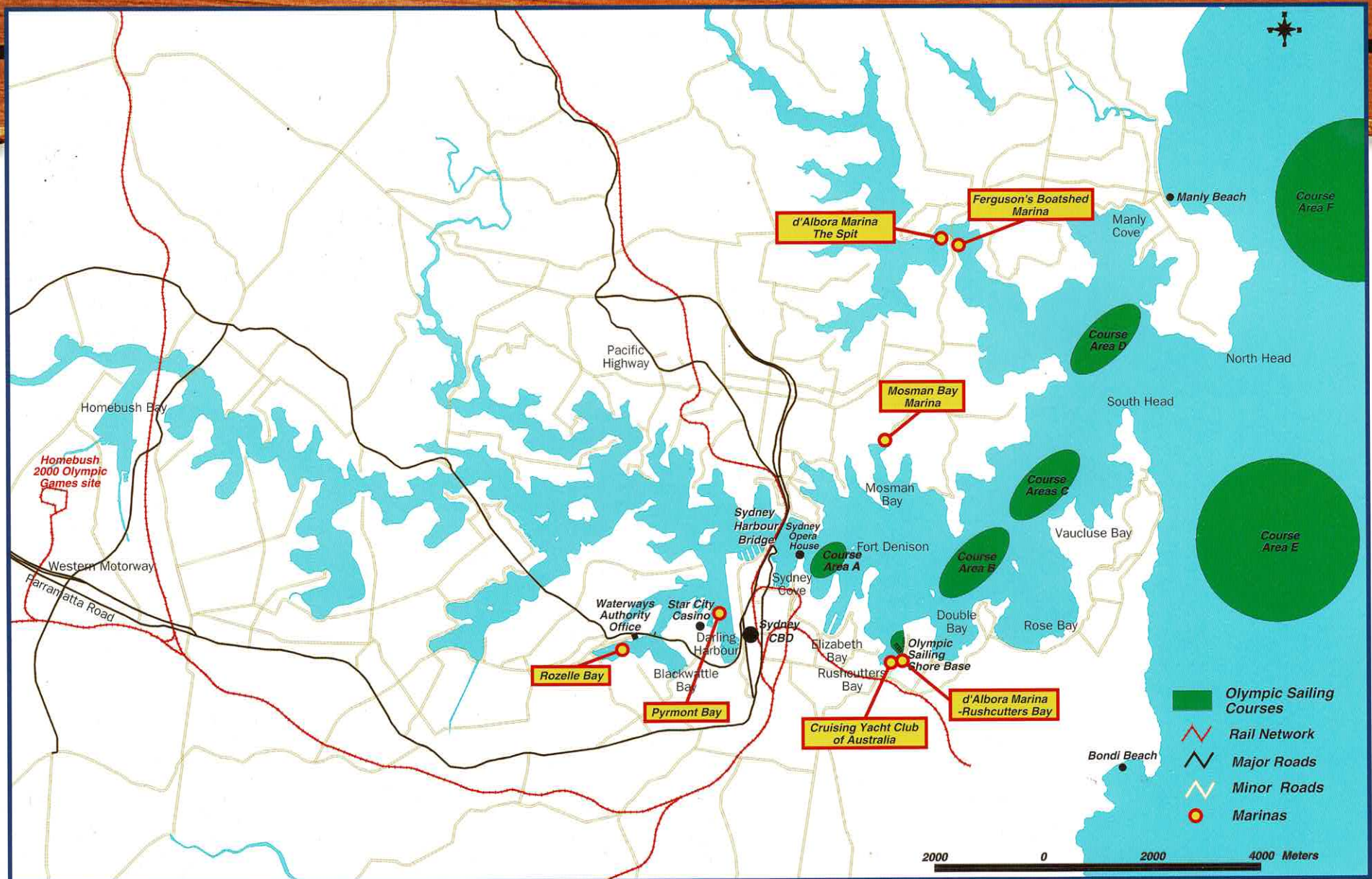
If required Deloitte can provide the expert advice to ensure that your affairs are conducted in the most tax effective manner. We can liaise with our offices in other countries to ensure that this advice is provided in light of a global perspective. Contact John Azarias at Deloitte Touche Tohmatsu:

Telephone: 61 2 9322 7231
Facsimile: 61 2 9322 7001
Email: john_azarias@deloitte.com.au



2000

Sydney Harbour Olympic Sailing Course and significant sites



Are you coming?

If you are intending to visit Sydney during the period of the 2000 Olympic Games (and have not registered with Waterways) It is important that you let us know as soon as possible. Even if your plans are tentative or not yet finalised we need to know that you may be coming.

You can register your intention to visit together with your needs for a berth or a mooring by completing the Registration of Interest Form at the Waterways Website:
www.waterways.nsw.gov.au

First point of contact

Contact by telephone or by writing to:

Super Yacht Management Team
Waterways Authority
PO Box R228 Royal Exchange
Sydney NSW 1223

Telephone: 61 2 9563 8703

61 2 9563 8702

Facsimile: 61 2 9563 8800

Email:

jennyb@superyachtssthpacflc.com

or

timg@superyachtssthpacflc.com

Index

Conditions for entry into Australia	Pages 1, 2
■ Protocols for entry to Sydney Harbour	
■ Contact prior to entry	
■ Navigation	
■ Pilotage	
■ Proceeding to berth/mooring	
■ Radio frequencies	
■ Prohibited areas	
■ Reports of accidents and incidents	
■ Other information about Sydney 2000 Olympic Games	
■ Australian marine suppliers	
Super Yacht facilities and services	Page 3
■ Facilities management	
■ Security	
■ Berth location	
■ Services available	
■ Protection of the environment	
■ Local Knowledge Certificate	
Customs requirements	Page 4
■ Customs regulations	
■ Arrival procedures	
■ First port of arrival	
■ Cruising permits	
Status of vessels whilst in Australia waters	Pages 5, 6
■ Vessels not visiting for commercial purposes (private use only)	
■ Vessels imported on a temporary basis for commercial purposes	
■ Vessels imported for sale	
■ Vessels imported in support of the Sydney 2000 Olympic Games	
■ Registration and vessels and operators	
■ Importation of fuel as bunkers on the vessel	
■ Importation of ships stores	
■ Use of diesel fuel	
■ Importation of alcohol on the vessel	
■ Importation of vehicles, vessels, helicopters carried on vessels	
■ Currency restrictions	
Chartering your vessel in Australia	Page 7
■ Specific requirements for commercial operations in Sydney Harbour	
■ Passenger survey certificate	
Immigration requirements	Page 8
■ Passport and Visa requirements	
■ Prohibited goods and restrictions	
■ Departure procedures	
Quarantine regulations	Page 9
■ Ballast water	
Liability to Australian Tax	Pages 10, 11
■ Income tax	
■ Owners of Super Yachts	
■ Vessels owned and operated by residents of non-treaty countries	
■ Residents of treaty countries	
■ Overseas ships voyage	
■ Crew tax	
■ Further considerations	
■ Goods and Services Tax	
■ Deloitte services	
Sydney Harbour Olympic Sailing Course and significant sites	Page 12
Are you coming?	Page 13

SuperYachts
Sydney
for **2000**

Super Yacht Management Team
New South Wales Waterways Authority
James Craig Road, Rozelle Bay,
New South Wales 2039 Australia
Telephone: 61 2 9563 8703/2 Facsimile: 61 2 9563 8800