

## Guidance Note

### Clarification of 'Exceptional Circumstances' on consideration of moratoriums on Maritime Area Consent (MAC) Levy payments.

Guidance for Consent Holders regarding any requests for moratoriums (e.g. a deferral or waiver) on Maritime Area Consent (MAC) Levy payments.





The Maritime Area Planning Act 2021 as amended provides for the types of conditions that MARA may have attached to a MAC. This includes a condition specifying the circumstances for a moratorium on the payment of the MAC levy.<sup>1</sup> Such a condition may read as follows:

*In exceptional circumstances, the Grantor may in its absolute discretion grant a moratorium on the payment of the Levy, subject to such conditions as may be imposed. Such moratorium may operate as a deferral or a waiver of the Levy but unless expressly stated to be a waiver, any such moratorium shall be a deferral only.*

Where such a condition is included in a determined MAC, the following clarification is provided for ‘exceptional circumstances’:

- Whether or not the circumstances:
  - a) could have been anticipated or foreseen.
  - b) were preventable.
  - c) were beyond reasonable control of the consent holder.
  - d) could be considered as being rare and once-off.
- Additionally, MARAs consideration may include whether all other options available have been explored, and any other exceptional scenarios.

Note that MARA has absolute discretion in the granting of a moratorium on a MAC Levy payment.

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<sup>1</sup> Schedule 6 Part 1 of the Maritime Area Planning Act 2021 as amended. *Section 17: A condition specifying the circumstances in which there is a moratorium on the payment of any levy (or part thereof) by the holder of a MAC which is otherwise due and owing to the MARA.*