

Reprint  
as at 1 July 2017



## Financial Reporting (Levies) Regulations 2014 (LI 2014/53)

Jerry Mateparae, Governor-General

### Order in Council

At Wellington this 24th day of February 2014

Present:

His Excellency the Governor-General in Council

Pursuant to section 52 of the Financial Reporting Act 2013, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister of Commerce, makes the following regulations.

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#### Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**These regulations are administered by the Ministry of Business, Innovation, and Employment.**

**Schedule  
Levies**

3

**Regulations****1 Title**

These regulations are the Financial Reporting (Levies) Regulations 2014.

**2 Commencement**

These regulations come into force on 1 April 2014.

**3 Interpretation**

In these regulations, unless the context otherwise requires,—

**Act** means the Financial Reporting Act 2013

**class** means a class of specified persons described in column 2, and identified by a number given in column 1, of the levies table

**leviable event**, in respect of a person included in a class, means the event specified for the class in column 3 of the levies table

**levies table** means the table in the Schedule.

**4 Financial years to which levies apply**

The levies prescribed by these regulations apply to the part of the 2013–2014 financial year from the close of 31 March 2014 until the close of 30 June 2014 and subsequent financial years.

**5 Persons included in prescribed classes of specified persons must pay levy**

(1) Every person who is included in a class at the time of the leviable event for the class must pay the levy specified for the class in column 5 of the levies table.

(2) The levy must be paid—

(a) at the time of the leviable event; and

(b) to the collector specified for the class in column 4 of the levies table.

**5A Levies inclusive of GST**

The levies prescribed by these regulations are inclusive of goods and services tax.

Regulation 5A: inserted, on 1 July 2017, by regulation 4 of the Financial Reporting (Levies) Amendment Regulations 2017 (LI 2017/142).

**6 Revocation**

The Financial Reporting (Levies) Regulations 2012 (SR 2012/122) are revoked.

**Schedule  
Levies**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>
<b>Class</b>	<b>Description</b>	<b>Leviable event</b>	<b>Collector</b>	<b>Amount of levy (\$)</b>
1	Persons who make an application for registration or incorporation under— (a) the Building Societies Act 1965; or (b) the Companies Act 1993; or (c) the Friendly Societies and Credit Unions Act 1982; or (d) the Limited Partnerships Act 2008	Making the application	The person to whom the application is made	6.90
2	Persons who are registered or incorporated, and required to make an annual return, under— (a) the Building Societies Act 1965; or (b) the Companies Act 1993; or (c) the Friendly Societies and Credit Unions Act 1982; or (d) the Limited Partnerships Act 2008	Making the annual return	The person to whom the annual return is made	6.90

Schedule: amended, on 1 July 2017, by regulation 5 of the Financial Reporting (Levies) Amendment Regulations 2017 (LI 2017/142).

Michael Webster,  
for Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 27 February 2014.

## **Reprints notes**

### **1    *General***

This is a reprint of the Financial Reporting (Levies) Regulations 2014 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

### **2    *Legal status***

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3    *Editorial and format changes***

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4    *Amendments incorporated in this reprint***

Financial Reporting (Levies) Amendment Regulations 2017 (LI 2017/142)