



# Films, Videos, and Publications Classification Commercial Video on-Demand Levy Regulations 2021

Patsy Reddy, Governor-General

## Order in Council

At Wellington this 17th day of May 2021

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 149B of the Films, Videos, and Publications Classification Act 1993—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Internal Affairs made after being satisfied of the matters specified in section 149B(5) of that Act.

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## Regulations

### 1 Title

These regulations are the Films, Videos, and Publications Classification Commercial Video on-Demand Levy Regulations 2021.

### 2 Commencement

These regulations come into force on 31 May 2021.

### 3 Revocation

These regulations are revoked on the close of 30 May 2025.

### 4 Interpretation

In these regulations, unless the context otherwise requires,—

**Act** means the Films, Videos, and Publications Classification Act 1993

**CVoD provider levy** means the annual levy payable by specified CVoD providers under section 149A of the Act as specified in regulation 6

**financial quarter** means the following periods:

- (a) the period that begins on 1 July and ends on the following 30 September:
- (b) the period that begins on 1 October and ends on the following 31 December:
- (c) the period that begins on 1 January and ends on the following 31 March:
- (d) the period that begins on 1 April and ends on the following 30 June

**financial year** means a period that begins on 1 July and ends on the following 30 June

**specified CVoD provider** has the meaning set out in section 2 of the Act.

### 5 Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

### 6 Amount of levy

The annual levy payable by specified CVoD providers under section 149A of the Act is \$57,200.

### 7 Levy exclusive of GST

The CVoD provider levy is exclusive of any GST.

### 8 Levy payable by new specified CVoD providers must be pro-rated

The CVoD provider levy payable by a person who becomes a specified CVoD provider after 1 July in a financial year must be pro-rated in accordance with the following formula:

$$a \times b \div 4 = c$$

where—

- a is the amount of the CVoD provider levy payable for the financial year
- b is the number of full financial quarters in the period beginning on the date on which the person becomes a specified CVoD provider and ending on the next occurrence of 30 June
- c is the pro-rated levy amount payable.

## 9 Refunds

- (1) The Classification Office must, on receipt of a written application, pay a pro-rated refund to any person who pays the CVoD provider levy in respect of a financial year, if the Chief Censor is satisfied that the person ceased to be a specified CVoD provider on or before 1 April in that financial year.
- (2) A refund under subclause (1) must be calculated in accordance with the following formula:

$$a \times b \div 4 = c$$

where

- a is the amount of the CVoD provider levy paid
  - b is the number of full financial quarters in the period beginning on the date on which the specified CVoD provider ceased to be a specified CVoD provider and ending on the next occurrence of 30 June
  - c is the amount of the pro-rated refund.
- (3) For the purposes of this regulation, a person ceases to be a specified CVoD provider on the earliest of the following dates:
    - (a) the date on which the person is removed from Schedule 4 of the Act; and
    - (b) the date on which the person ceases to be a subsidiary of a company that is listed on Schedule 4 of the Act; and
    - (c) the date that the Chief Censor is satisfied is the date on which the person stopped making commercial video on-demand content available in New Zealand.
  - (4) A refund under subclause (1) must be paid before the end of the financial year to which the refund relates.

## Schedule 1

### Transitional, savings, and related provisions

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#### Part 1

#### Provisions relating to these regulations as made

##### 1 Saving for purposes of 2024/25 financial year

These regulations continue to apply, after their revocation by regulation 3, for all purposes in respect of the financial year beginning on 1 July 2024 and ending on the close of 30 June 2025, including for the purposes of determining liability to pay the CVoD provider levy for that financial year and determining entitlements to refunds in respect of that financial year.

Michael Webster,  
Clerk of the Executive Council.

#### Explanatory note

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations, which come into force on 31 May 2021, specify the levy payable by specified CVoD providers under section 149A of the Films, Videos, and Publications Classification Act 1993 (the Act).

*Regulation 6* sets the amount of the annual CVoD provider levy at \$57,200.

*Regulation 7* provides that the levy is exclusive of GST.

*Regulation 8* provides for the annual CVoD provider levy to be pro-rated in the case of a person who becomes a specified CVoD provider part way through a financial year. The amount payable must be calculated based on each full financial quarter during which the person is a specified CVoD provider.

*Regulation 9* provides for a pro-rated refund to be paid to a person who ceases to be a specified CVoD provider during a financial year after paying the levy in respect of that year. The amount of the refund is calculated based on each full financial quarter for which the person is no longer a specified CVoD provider.

These regulations are revoked on the close of 30 May 2025, but a savings provision in *Schedule 1* provides that they continue to apply for the purposes of calculating liability for the levy and entitlements to refunds in the 2024/25 financial year.

### **Regulatory impact statement**

The Department of Internal Affairs produced a regulatory impact statement on 16 July 2020 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- [https://www.dia.govt.nz/diawebsite.nsf/Files/Stage-2-CRIS/\\$file/Stage-2-CRIS-Funding-the-Office-of-Film-and-Literature-Classification.pdf](https://www.dia.govt.nz/diawebsite.nsf/Files/Stage-2-CRIS/$file/Stage-2-CRIS-Funding-the-Office-of-Film-and-Literature-Classification.pdf)
- <http://www.treasury.govt.nz/publications/informationreleases/ria>

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 20 May 2021.

These regulations are administered by the Department of Internal Affairs.