

Injury Prevention, Rehabilitation, and Compensation Amendment Bill

Government Bill

Explanatory note

General policy statement

Overview

This Bill continues the Government's commitment to a fair and sustainable ACC scheme, by merging the Employers' Account and the Self-Employed Work Account (SEWA) into a single Work Account. The Bill also renames the Medical Misadventure Account the Treatment Injury Account.

Merging of the Employers' Account and SEWA

The Employers' Account is funded by employers to provide entitlements under the Injury Prevention, Rehabilitation, and Compensation Act 2001 (the Act) for employees who suffer work-related personal injuries. The SEWA is funded by self-employed people to provide entitlements under the Act to those who suffer work-related personal injuries in self-employment.

The SEWA was established as an ACC-run default Account to support the creation of the private insurance market for employer and self-employed workplace injury cover in 1999. Self-employed people who had not obtained a private insurance policy paid levies into this Account. When workplace injury cover was returned to the ACC, the SEWA was retained as a separate Account from the Employers' Account on the premise that self-employed people have a higher rate of serious injuries than employees. Further evidence now indicates that the higher average injury rate for self-employed people is mainly due to the clustering of self-employed people in

particular high injury risk industries and occupations (such as forestry, fisheries, and farming).

Under the present Account structure, levy payers are allocated to the SEWA or Employers' Account on the basis of their business structure derived from tax information. However, self-employment as a business structure, in and of itself, does not have a significant bearing on risk.

Compared with the Employers' Account, the SEWA has had a high degree of volatility, due to its small earnings and potential claimant base, combined with a high turnover of levy payers from year to year. The turnover of self-employed levy payers from year to year also makes it difficult to predict the levy requirements for any given levy year.

This has resulted in different levy rates for businesses carrying out similar activities entailing similar risks, and small businesses in particular have cited levy instability as creating problems for their business cost planning. The Government acknowledges that the current structure is unfair, and this Bill will address these inequities and instability.

The merger will ensure that ACC levies paid by businesses are fairer, as they will be based on injury risk associated with activity undertaken, rather than business structure. It will also ensure that the levies are more stable, for both self-employed and employers. Merging the Accounts will also improve the focus on reducing the risk of injury by encouraging industries to better co-ordinate health and safety across their workplaces, regardless of business structure.

The Work Account would retain the current activity-based classification structure, which groups business activities according to injury risk, and allocates costs to the business groupings in which the costs are incurred. Key features of each Account would also be retained under the Work Account, such as the programmes allowing for levy adjustments based on safety management practices and capabilities and the ability of self-employed and shareholder employees to purchase an agreed amount of weekly compensation cover.

Renaming the Medical Misadventure Account

The Injury Prevention, Rehabilitation, and Compensation Amendment Act (No 2) 2005 replaced the medical error and medical mishap definitions, including the "error" and the "rare and severe"

criteria, with a definition of treatment injury. The amendment also removed the necessity to find fault to obtain cover for treatment injuries. The new provisions came into force on 1 July 2005. At the time of the amendment, the name of the Account to which such claims are allocated, the Medical Misadventure Account, was retained for continuity purposes. As health professionals and health professional organisations are now familiar with the new systems, terms, and cover provisions that have been implemented, the Bill renames the Medical Misadventure Account the Treatment Injury Account.

Summary of key changes

The Bill provides for—

- existing funds and claims currently allocated to the Employers' Account and SEWA to be allocated to the new Work Account:
- entitlements currently provided under the Act to employees, self-employed people, and private domestic workers for work-related personal injuries to be funded by the Work Account:
- employers, self-employed people, and private domestic workers to pay levies into the Work Account to fund entitlements.

To ensure that the transition to a single Work Account is as fair and smooth as possible, the Bill provides for a transition period of 3 years for self-employed and employer levy rates in each industry or risk class to equalise. During this period, levy rates for self-employed people and employers in each industry or risk class will only be able to increase or decrease by up to 25% in relation to the previous year's levy rates. After the transition period is complete, employers and self-employed people in the same industry or risk class would pay the same levy rate.

Transitional provisions

It is intended that the Account merger will take effect from 1 April 2007. To achieve this goal, the Bill provides for the usual consultation process on the 2007–08 regulations to be bypassed, as there is insufficient time to consult on the regulations between the anticipated passage of the Bill and 1 April 2007.

Clause by clause analysis

Clause 1 relates to the Bill's title.

Clause 2 provides for the Bill's commencement. The commencement date is 1 April 2007.

Clause 3 provides that the Bill amends the Injury Prevention, Rehabilitation, and Compensation Act 2001.

Part 1 Amendments to principal Act

Clause 4 repeals section 167 and substitutes a *new section 167*. The *new section 167*—

- sets out the purpose of the Work Account; and
- specifies how the funds for the Work Account are to be derived; and
- specifies how the funds in the Work Account must be applied.

Clause 5 inserts a *new section 168B*. The *new section 168B* requires a self-employed person to pay levies to fund the Work Account. This requirement is currently set out in section 202.

Clause 6 repeals section 169 and substitutes a *new section 169*. The *new section 169* deals with the payment of levies in relation to earnings (whether actual, estimated, or deemed) of employees, private domestic workers, and self-employed persons. These requirements are currently set out in sections 168A, 169, and 203.

Clause 7 inserts a *new section 169A*. The *new section 169A* places a limit on the allowance of offsets in relation to the determination of a person's earnings as a self-employed person. This limit is currently set out in section 204.

Clause 8 amends section 170 by—

- repealing section 170(1) and substituting a *new section 170(1)*. The *new section 170(1)* requires the Corporation to classify an employer and a self-employed person in an appropriate industry or risk class for the purpose of setting levies payable under section 168, *new section 168B*, and section 211. This classification must be made on the basis of the person's activity. Currently, this requirement is dealt with under section 170(1) (in relation to employers and private domestic workers) and section 205(1) (in relation to self-employed persons); and

- repealing section 170(4) and substituting a *new section 170(4)*. The *new section 170(4)* includes a requirement that regulations must prescribe the levies payable by employers and self-employed persons. This requirement is currently set out in sections 170(4) (in relation to employers and private domestic workers) and 205(2) (in relation to self-employed persons); and
- inserting a *new section 170(4A)*. The *new section 170(4A)* makes clear that, until the end of the 2009–10 tax year, different rates of levy may be prescribed for employers and self-employed persons in the same industry or the same risk class and the rate must not be increased or decreased by more than 25% of the rate payable in the previous year. However, differential rates of levy will not be available after the end of the 2009–10 tax year. After the end of the 2009–10 tax year, levies must be prescribed at 1 rate for both employers and self-employed persons in the same industry or risk class; and
- repealing section 170(6) and substituting a *new section 170(6)*. The *new section 170(6)* requires the Corporation to separately account for the amounts of levies collected and expended in the specified categories. These accounting requirements are currently set out in sections 170(6) and 205(4); and
- amending section 170(5) and (8) by inserting references to self-employed persons. Currently, the provisions for self-employed persons are in section 205(3) and (4).

Clause 9 repeals section 171 and substitutes a *new section 171*. The *new section 171* applies the current requirements of section 171 (which applies only to employees engaged in 2 or more activities) to both self-employed persons and employees. Currently, self-employed persons in this situation are dealt with under section 206.

Clause 10 inserts a *new section 172A*. The *new section 172A* provides that a self-employed person is not required to pay a Work Account levy on earnings that exceed the specified maximum. The *new section 172A* replaces the current section 207.

Clause 11 repeals section 175 and substitutes a *new section 175*. The *new section 175* extends certain risk adjustment provisions of the current section 175 (which deals with employers) to self-employed persons. Currently, the risk adjustment provisions for self-employed persons are dealt with in section 206A. The *new section 175* also

repeats and clarifies the provisions of the current sections 175 and 206A.

Clause 12 renames the Medical Misadventure Account the Treatment Injury Account. All references to the Medical Misadventure Account in any enactment or document must, after the commencement of this Act, be read as references to the Treatment Injury Account.

Clause 13 makes further consequential amendments to the Injury Prevention, Rehabilitation, and Compensation Act 2001 and the Income Tax Act 2004. The amendments set out in the *Schedule* are a necessary result of the merger of the Employers' Account and the Self-Employed Work Account and the renaming of the Medical Misadventure Account.

Part 2 Transitional provisions

Clause 14 requires that all assets and liabilities held in the Employers' Account and the Self-Employed Work Account immediately before the commencement date (as specified in *clause 2*) must, on the commencement date, be transferred to the Work Account.

Clause 15 provides that sections 330 and 331 (which deal with consultation requirements in relation to regulations) do not apply to the making of regulations in relation to the Work Account for the 2007–08 tax year.

Clause 16 specifies that amounts of levy that were, or become, payable to the Employers' Account and the Self-Employed Work Account (as they were immediately before the commencement of this Act) in respect of any period before 1 April 2007—

- continue to be due and payable; and
- must be paid into the Work Account.

The *Schedule* sets out the consequential amendments to the Injury Prevention, Rehabilitation, and Compensation Act 2001 and the Income Tax Act 2004. The amendments include the following:

- repealing the definitions of Employers' Account and Self-Employed Account, and inserting a definition of Work Account (section 6(1));
- omitting all references to “Employers' Account” and “Self-Employed Work Account” and replacing them with references to “Work Account”;

- omitting all references to “employer levy” and replacing them with references to “Work Account levy”:
 - omitting all references to “Medical Misadventure Account” and replacing them with references to “Treatment Injury Account”:
 - making other repeals, substitutions, and textual changes (including changes to section references) to take account of the merger of the Employers’ Account and the Self-Employed Work Account into the Work Account.
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Hon Ruth Dyson

Injury Prevention, Rehabilitation, and Compensation Amendment Bill

Government Bill

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Schedule 10
Consequential amendments

The Parliament of New Zealand enacts as follows:

- 1 Title**
This Act is the Injury Prevention, Rehabilitation, and Compensation Amendment Act **2006**.
- 2 Commencement**
This Act comes into force on **1 April 2007**. 5
- 3 Principal Act amended**
This Act amends the Injury Prevention, Rehabilitation, and Compensation Act 2001.

Part 1
Amendments to principal Act 10

- 4 New section 167 substituted**
Section 167 is repealed and the following section substituted:
- “167 Application and source of funds**
- “(1) The purpose of the Work Account is to finance entitlements provided under this Act by the Corporation to employees, private domestic workers, and self-employed persons for work-related personal injuries (other than entitlements funded from the Residual Claims Account). 15
- “(2) The funds for the Work Account are to be derived from—
- “(a) levies payable, under sections 168, 168A, **168B**, and 211, by employers, private domestic workers, and self-employed persons; and 20
- “(b) payments made to the Corporation in respect of obligations taken on by the Corporation under section 7 of the Accident Insurance (Transitional Provisions) Act 2000 in relation to the accident insurance contracts of 25

- employers and private domestic workers, and for self-employed persons.
- “(3) The funds in the Work Account must be applied to meet the costs of—
- “(a) entitlements in respect of employees, private domestic workers, and self-employed persons for work-related personal injuries (other than entitlements funded from the Residual Claims Account); and 5
 - “(b) entitlements in respect of employees, private domestic workers, and self-employed persons for personal injury caused by work-related gradual process, disease, or infection if— 10
 - “(i) the employment task, or employment in the particular environment, giving rise to that personal injury was performed or occurred on or after 1 July 1999; and 15
 - “(ii) the claimant was an employee, a private domestic worker, or self-employed when performing that task or in that environment (regardless of whether the claimant was an employee, a private domestic worker, or self-employed at the date on which the personal injury is regarded as having been suffered); and 20
 - “(c) entitlements in respect of obligations, under accident insurance contracts of employers and private domestic workers, and for self-employed persons, taken on by the Corporation under section 7 of the Accident Insurance (Transitional Provisions) Act 2000; and 25
 - “(d) entitlements that are required to be provided in accordance with Part 11 in respect of persons whose entitlements would have been provided from the Self-Employed Work Account under the Accident Insurance Act 1998; and 30
 - “(e) entitlements, in respect of employers, private domestic workers, and self-employed persons that, immediately before 1 April 2007, would have been funded from the Self-Employed Work Account or the Employers’ Account; and 35
 - “(f) administering the Account; and
 - “(g) audits and assessments referred to in **section 175**; and 40
 - “(h) any other expenditure authorised by this Act.”

5 New section 168B inserted

The following section is inserted after section 168A:

“168B Self-employed persons to pay levies

- “(1) A self-employed person must pay, in accordance with this Act and regulations made under it, levies to fund the Work Account. 5
- “(2) A levy must relate to a prescribed period.
- “(3) A self-employed person must pay the levy by the date specified for payment, whether in an invoice or other appropriate document given to the self-employed person by the Corporation or an agent of the Corporation, being a date not less than 2 months after the date of the invoice or other appropriate document.” 10

6 New section 169 substituted

Section 169 is repealed and the following section substituted: 15

“169 Rates of levies

- “(1) Levies are to be paid under sections 168, 168A, and **168B** at a rate or rates prescribed in regulations made under this Act, and must be related in whole or in part to—
- “(a) the amount of earnings paid, estimated to be paid, or deemed by regulations to have been paid by an employer to the employer’s employees for that period; 20
or
- “(b) the amount of earnings received for that period as a private domestic worker or deemed by regulations to have been received as a private domestic worker for that period; or 25
- “(c) the level of earnings (other than earnings as an employee) derived, estimated to be derived, or deemed by regulations to be derived, by a self-employed person. 30
- “(2) The extent of funds to be derived from levies under sections 168, 168A, and **168B** is to be calculated so that the cost of all claims under the Work Account is fully funded.”

7 New section 169A inserted

The following section is inserted after section 169:

“169A Limit on offsets in case of earnings as self-employed person

- “(1) In determining a person’s earnings as a self-employed person, 5
no offset may be allowed for the amount of—
“(a) any net loss of the person for an earlier tax year that
might otherwise be offset by the person under section
IE 1 of the Income Tax Act 2004; or
“(b) any part of the net loss of a loss attributing qualifying 10
company (as defined in section OB 1 of the Income Tax
Act 2004) attributable to the person as a shareholder of
that company under section HG 16 of the Income Tax
Act 2004.
“(2) If the result of the calculation of a person’s earnings as a self- 15
employed person is a negative amount and the person also
derives earnings as an employee, the person’s earnings as an
employee must not be reduced by the negative amount.”

8 Classification of industries or risks

- (1) Section 170 is amended by repealing subsection (1) and sub- 20
stituting the following subsection:
“(1) The Corporation must classify an employer and a self-
employed person in an industry or risk class that most accu-
rately describes their activity, being an industry or risk class 25
set out in regulations made under this Act for the purposes of
setting levies payable under sections 168, **168B**, and 211.”
(2) Section 170 is amended by repealing subsection (4) and sub-
stituting the following subsections:
“(4) Regulations made under this Act must prescribe a Work
Account levy for each industry or risk class defined under 30
subsection (1).
“(4A) The regulations referred to in **subsection (4)**—
“(a) may, until the end of the 2009–10 tax year, prescribe the
levies at different rates for employers and self- 35
employed persons classified in the same industry or risk
class; and
“(b) must, until the end of the 2009–10 tax year, prescribe
the levies at a rate that does not increase or decrease the

- levy rate payable by employers or self-employed persons in a particular industry or particular risk class by more than 25% of the rate payable in the previous tax year; and
- “(c) must, after the end of the 2009–10 tax year, prescribe the levies at the same rate for employers and self-employed persons classified in the same industry or risk class.” 5
- (3) Section 170(5) is amended by inserting “or self-employed person” after “employer”. 10
- (4) Section 170 is amended by repealing subsection (6) and substituting the following subsection:
- “(6) The Corporation must separately account for the amounts—
- “(a) collected from each industry or risk class under sections 168, **168B**, and 211; and 15
- “(b) expended for the purposes of **section 167(3)** in respect of each industry or risk class.”
- (5) Section 170(8) is amended by inserting “or self-employed persons” after “employers”.
- 9 New section 171 substituted** 20
- Section 171 is repealed and the following section substituted:
- “171 Classification of self-employed persons and employees engaged in 2 or more activities**
- “(1) A self-employed person or (if section 170(3) applies) an employee who is engaged in 2 or more activities must be classified in the industry or risk class for whichever of those activities attracts the highest levy rate under the regulations. 25
- “(2) If a particular activity accounts for 5% or less of a self-employed person’s or an employee’s earnings for the year, then that activity need not be considered when determining the correct industry or risk class under **subsection (1)**. 30
- “(3) **Subsection (2)** applies only if the self-employed person’s or the employer’s records are sufficient and accurate enough to satisfy the Corporation that the apportionment of total earnings is correct.” 35

10 New section 172A inserted

The following section is inserted after section 172:

“172A Work Account levy not payable on earnings of self-employed person over specified maximum

Nothing in this Act requires a self-employed person to pay a Work Account levy on earnings that exceed the specified maximum.” 5

11 New section 175 substituted

Section 175 is repealed and the following section substituted:

“175 Risk adjustment of Work Account levies 10

“(1) A Work Account levy determined for the purposes of sections 168, ~~168B~~, or 211 may be adjusted down, in accordance with regulations made under this Act, for a particular employer or a particular self-employed person on the basis of—

“(a) an audit of the employer’s or the self-employed person’s safety management practices; or 15

“(b) an assessment of the self-employed person’s safety management capabilities (including, for example, practices and qualifications).

“(2) To avoid doubt, regulations may limit the application of **subsection (1)** to— 20

“(a) any 1 or more industries or risk classes:

“(b) particular types of employers or self-employed persons classified in the same industry or risk class.

“(3) A Work Account levy determined for the purposes of section 168 may be adjusted up, in accordance with regulations made under this Act, for a particular employer on the basis of an audit of the employer’s safety management practices. 25

“(4) An audit of an employer’s or a self-employed person’s safety management practices must, and an assessment of a self-employed person’s safety management capabilities may, be conducted in accordance with an audit tool or audit tools that— 30

“(a) are approved by the Minister; and

“(b) measure safety management practice or safety management capability, as the case may be, against independent New Zealand or foreign standards. 35

“(5) If any upward adjustment of levies under **subsection (3)** is to occur for a particular employer, sections 178 to 180 apply.

- “(6) Adjustments to levies may be reassessed on the basis of any new audits or assessments.
- “(7) Regulations made for the purposes of **subsection (1)(a) or (3)** must, and regulations made for the purposes of **subsection (1)(b)** may, provide for the following matters: 5
- “(a) the level or levels of levy adjustment for different levels of compliance assessed by the audit tool or tools:
- “(b) the basis and conditions on which, and periods for which, Work Account levies may be adjusted:
- “(c) the frequency of, and circumstances under which, there may be additional audits or assessments of an employer’s or a self-employed person’s safety management practices or capabilities: 10
- “(d) the order in which applications for audits or assessments are to be dealt with: 15
- “(e) the approval of auditors by the Corporation.
- “(8) Section 331 (which prescribes consultation requirements for regulations relating to levy setting) applies in relation to the making of regulations for the purposes of this section as if the regulations prescribed rates of levies. 20
- “(9) The Corporation must decide—
- “(a) whether an adjustment to a Work Account levy is to be made; and
- “(b) the level of any adjustment.”
- 12 Medical Misadventure Account renamed 25**
- (1) The Account known immediately before the commencement of this Act as the Medical Misadventure Account is, on the commencement of this Act, renamed the Treatment Injury Account.
- (2) Unless in any case the context otherwise requires, every reference to the Medical Misadventure Account in any enactment or document is, after the commencement of this Act, to be read as a reference to the Treatment Injury Account. 30
- 13 Consequential amendments**
- (1) The principal Act is consequentially amended in the manner set out in **Part 1 of the Schedule.** 35
- (2) The Income Tax Act 2004 is consequentially amended in the manner set out in **Part 2 of the Schedule.**

Part 2
Transitional provisions

- 14 Transfer of assets and liabilities to Work Account**
All assets and liabilities of the Employers' Account and the Self-Employed Work Account (as they were immediately before the commencement of this Act) are, on the commencement of this Act, transferred to the Work Account. 5
- 15 Sections 330 and 331 do not apply to making of regulations for Work Account for 2007–08 tax year**
Sections 330 and 331 do not apply to the making of regulations in relation to the Work Account for the 2007–08 tax year. 10
- 16 Payment of levies payable before 1 April 2007**
Amounts of levy that were, or become, payable to the Employers' Account and the Self-Employed Work Account (as they were immediately before the commencement of this Act) in respect of any period before 1 April 2007— 15
- (a) continue to be due and payable; and
 - (b) must be paid into the Work Account.
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Schedule Consequential amendments

Part 1

Consequential amendments to principal Act

Section 6(1)	5
Definition of Employers' Account : repeal.	
Definition of Medical Misadventure Account : repeal.	
Definition of Self-Employed Work Account : repeal.	
Paragraph (c) of the definition of suffers : insert "treatment injury or" after "in relation to".	
	10
Insert in their appropriate alphabetical order:	
" Treatment Injury Account means the Account described in section 228	
" Work Account means the Account described in section 167 ".	
Section 12	15
Heading to section 12: omit " Employers' Account " and substitute " Work Account ".	
Omit "Employers' Account" and substitute "Work Account".	
Section 31(6)	20
Omit "Employers' Account and the Self-Employed Work Account" and substitute "Work Account".	
Section 166	
Subsection (1)(a): omit "an Employers' Account" and substitute "a Work Account".	
Subsection (1)(c): repeal.	
	25
Subsection (1)(g): omit "a Medical Misadventure Account" and substitute "a Treatment Injury Account".	
Heading above section 167	
Omit and substitute " <i>Work Account</i> ".	
Section 168(1)	30
Omit "Employers' Account" and substitute "Work Account".	
Section 168A	
Subsection (1): omit "Employers' Account" and substitute "Work Account".	
Subsection (4): repeal.	
	35

Part 1—*continued*

Section 172

Heading to section 172: omit “**Employer levy**” and substitute “**Work Account levy**”.

Heading to section 172: insert “**of employee**” after “**earnings**”.

Subsection (1): omit “an employer levy” and substitute “a Work Account levy”. 5

Section 180(1)

Omit “175(2)” and substitute “**175(4)**”.

Section 190(2)

Omit “206A” and substitute “**175**”. 10

Section 191

Heading to section 191: omit “**employer levy**” and substitute “**Work Account levy**”.

Subsection (1): omit “Employers’ Account” and substitute “Work Account”. 15

Heading above section 201

Repeal.

Sections 201 to 207

Repeal.

Section 218(4)(b)

Omit “the Medical Misadventure Account” and substitute “the Treatment Injury Account”. 20

Heading above section 228

Repeal and substitute “*Treatment Injury Account*”.

Section 228

Subsection (1): omit “Medical Misadventure Account” and substitute “Treatment Injury Account”. 25

Subsection (2): omit “Medical Misadventure Account” and substitute “Treatment Injury Account”.

Subsection (4): omit “Medical Misadventure Account” and substitute “Treatment Injury Account”. 30

Section 229(3)

Omit “Medical Misadventure Account” and substitute “Treatment Injury Account”.

Section 230

Subsection (1): omit “Medical Misadventure Account” and substitute “Treatment Injury Account”. 35

Part 1—*continued***Section 230**—*continued*

Subsection (2): omit “medical misadventure” and substitute “treatment injury”.

Section 232

Heading to section 232: omit “**employer levy**” and substitute “**Work Account levy**”.

Subsection (1): omit “employer levy” and substitute “Work Account levy”. 5

Subsection (4): omit “employer levy” and substitute “Work Account levy”.

Section 233(2)(c)(i)

Omit “Self-Employed”. 10

Section 239(1)

Omit “any of sections 170 (Employers’ Account levies), 195 (Residual Claims Account levies), and 205 (Self-Employed Work Account levies)” and substitute “either, or both, of sections **170** (Work Account levies) and 195 (Residual Claims Account levies)”. 15

Section 274(3A)

Omit “167(4)” and substitute “**167(3)(b)**”.

Omit “or section 201(4)”.

Omit “Employers’ Account, the Residual Claims Account, and the Self-Employed Work Account” and substitute “Work Account and the Residual Claims Account”. 20

Section 329

Paragraph (b): repeal and substitute:

“(b) prescribing earnings deemed,—

“(i) for the purposes of **section 169(1)**, to have been paid by an employer to the employer’s employees or earned by a self-employed person; or 25

“(ii) for the purposes of **sections 169(1)** and 193, to have been earned as a private domestic worker:”.

Paragraph (g): omit “sections 170, 195, and 205” and substitute “**sections 170** and 195”. 30

Paragraph (j): omit “175(5)” and substitute “**175(7)**”.

Paragraph (n): omit “Medical Misadventure Account” and substitute “Treatment Injury Account”.

Part 1—*continued*

Section 330

Heading to section 330: omit “**medical misadventure**” and substitute “**treatment injury**”.

Omit “Medical Misadventure Account” and substitute “Treatment Injury Account”.

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Schedule 1

Clause 38(3): omit “section 202” and substitute “**section 168B**”.

Clause 42(1)(a)(i): omit “section 202” and substitute “**section 168B**”.

Clause 43(6): omit “Medical Misadventure Account” and substitute “Treatment Injury Account”.

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Part 2

Consequential amendments to Income Tax Act 2004

Section EF 3(5)

Paragraph (a)(i): omit “Employers’ Account” and substitute “Work Account”.

15

Paragraph (c)(i): omit “Self-Employed Work Account under section 202” and substitute “Work Account under **section 168B**”.