



THE ACCIDENT COMPENSATION SELF-EMPLOYED LEVY  
PAYMENT REGULATIONS 1978

KEITH HOLYOAKE, Governor-General  
ORDER IN COUNCIL

At the Government Buildings at Wellington this 6th day of March 1978

Present:

THE RIGHT HON. R. D. MULDOON PRESIDING IN COUNCIL

PURSUANT to the Accident Compensation Act 1972, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

**1. Title and commencement**—(1) These regulations may be cited as the Accident Compensation Self-Employed Levy Payment Regulations 1978.

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

**2. Prescribing new dates for the delivery of statements and payment of levy**—(1) Section 78 of the Accident Compensation Act 1972 shall have effect as if subsections (2), (3), and (4) were repealed, and the following subsections substituted in their place:

“(2) Every person who was a self-employed person on the 1st day of October 1974 and also on the 30th day of September 1974 and has continued, until and including the 1st day of October 1977, to be a self-employed person and who completes, within the 12 months commencing on the 1st day of October 1977, a financial year during which he has been a self-employed person, shall—

“(a) Deliver, on or before the delivery date, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section:

“(b) Where he continues, during any 12 months commencing on a 1st day of October succeeding the 1st day of October 1977, to be a self-employed person and completes, during that 12 months, a financial year during which he has been a self-employed person, deliver, in respect of every such

financial year, on or before the delivery date, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, in relation to every such statement, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section.

“(3) Every person who, on or after the 1st day of October 1974 and before the 1st day of October 1977, commenced (whether or not for the first time) to be a self-employed person and has continued, until and including the 1st day of October 1977, to be a self-employed person and who completes, within the 12 months commencing on the 1st day of October 1977, a financial year during which he has been a self-employed person shall—

“(a) Deliver, on or before the delivery date, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section:

“(b) Where he continues, during any 12 months commencing on a 1st day of October succeeding the 1st day of October 1977, to be a self-employed person and completes, during that 12 months, a financial year during which he has been a self-employed person, deliver, in respect of every such financial year, on or before the delivery date, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, in relation to every such statement, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section.

“(4) Every person who, on or after the 1st day of October 1977 commences (whether or not for the first time) to be a self-employed person shall—

“(a) Deliver, within the period of 1 month commencing on the date on which he so commences, a statement in a form approved by the Commission and pay a levy calculated at the rate of \$3 for every month or part of a month which falls within the period commencing on the date on which he so commences and ending with the 30th day of September next following that date:

“(b) Where he continues to be a self-employed person until the end of the financial year during which he so commences—

“(i) If that financial year ends before the 1st day of October next following the date on which he so commences, deliver, on or before the delivery date, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section:

“(ii) If that financial year ends on or after the 1st day of October next following the date on which he so commences, deliver, within the period of 1 month commencing on that 1st day of October, a statement in a form approved by the Commission and pay a levy amounting to \$36 and, deliver,

on or before the delivery date, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section:

“(c) Where he continues, after the end of the financial year in which he so commences, to be a self-employed person and completes, after that financial year, a financial year during which he has been a self-employed person, deliver, in respect of every such last-mentioned financial year, a statement of his earnings as a self-employed person during that financial year and, subject to section 79 of this Act, pay, in relation to every such statement, within the period of 1 month immediately following the due date, a levy calculated in accordance with subsection (5) of this section.”

(2) The said section 78 shall also have effect as if, after subsection (9), the following subsection were added:

“(10) In this section—

“‘Delivery date’, in relation to a statement of earnings as a self-employed person during a financial year, means the date by which the person by whom that statement is required to be delivered is required to furnish, under and for the purposes of the Income Tax Act 1976, a return of the income derived by him during that financial year:

“‘Due date’, in relation to a levy calculated in accordance with subsection (5) of this section means the 7th day of February next following the delivery date of the statement of earnings as a self-employed person in relation to which that levy is calculated.”

**3. Consequential amendment**—The Accident Compensation (Prescribed Amounts for Calculation and Payment of Levies) Order 1977\* is hereby amended by omitting from clause 4 (a) the words “the 1st day of October”, and substituting the words “the 7th day of August”.

P. G. MILLEN,  
Clerk of the Executive Council.

\*S.R. 1977/75

#### EXPLANATORY NOTE

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

These regulations, made pursuant to section 181 (1) (g) and (q) of the Accident Compensation Act 1972 (as amended), in respect of persons who are required to deliver statements of earnings as self-employed persons and pay a levy thereon under section 78, alter the time for the delivery of the statement of earnings and the time for payment of the levy to coincide with the respective times for the furnishing of tax returns and the payment of terminal tax as provided in the Income Tax Act 1976. These alterations will enable such self-employed persons to deliver composite income tax and levy forms and make payment of the levy at the same time as payment of terminal tax.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 9 March 1978.

These regulations are administered in the Accident Compensation Commission.