



**THE BROADCASTING STATIONS (LEVIES) REGULATIONS  
1969**

ARTHUR PORRITT, Governor-General

**ORDER IN COUNCIL**

At the Government House at Wellington this 8th day of December 1969

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to sections 34 and 47 of the Broadcasting Authority Act 1968, 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 Broadcasting Stations (Levies) Regulations 1969.

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

**2. Interpretation**—(1) In these regulations, unless the context otherwise requires,—

“The Act” means the Broadcasting Authority Act 1968:

“Authority” means the New Zealand Broadcasting Authority established by the Act:

“Financial year”, in relation to a broadcasting station, means the period of 12 months ending with the 31st day of March or with such other date as may be adopted by the holder of the warrant for that station as the date on which its annual accounting period ends:

“Gross income”, in relation to a broadcasting station, means the gross earnings of the holder of the warrant received from all sources during a financial year in respect of the provision or disposal of programmes, advertisements, or other matter broadcast or intended to be broadcast from that station or any other station; and includes the money value of any consideration received otherwise than in cash; and also includes any amount treated as part of the gross income of the station in accordance with subclause (3) of this regulation:

“Holder of a warrant” means a person holding a warrant issued by the Authority or deemed pursuant to section 16 (3) or section 17 (5) of the Act to be the holder of a warrant.

(2) Except as otherwise provided in subclause (1) of this regulation, and unless the context otherwise requires, expressions defined in the Act have, in these regulations, the meanings so defined.

(3) Where—

(a) An amount, or part of an amount, earned during any financial year by any person, other than the holder of a warrant for a broadcasting station, by reason of any contract, agreement, or arrangement between the holder of the warrant and that other person relating to the provision or disposal of programmes or advertisements or other matter broadcast or intended to be broadcast from the station, would for the purposes of these regulations, if the holder of the warrant and that person were the same person, form part of the gross income of the broadcasting station in respect of that financial year; and

(b) A relationship exists between the holder of the warrant and the other person (whether by reason of any shareholding or of any contract, agreement, or arrangement, or for any other reason) of such a kind that the amount or the part of the amount, as the case may be, should in the opinion of the Authority be treated for the purposes of these regulations as part of the gross income of the station in respect of that financial year—

the amount or the part of the amount, as the case may be, shall be so treated:

Provided that if any question arises as to whether any amount or part of any amount should be so treated, the question shall be determined by the Minister, whose decision, after he has given a reasonable opportunity to the parties to make representations or, if they or any of them so request, to be heard, shall be final.

**3. Annual levy—**(1) The holder of every warrant shall pay to the Authority in respect of each financial year a levy in accordance with this regulation.

(2) The annual levy shall be calculated as follows:

(a) In respect of each private commercial broadcasting station operated under a sound radio warrant—

(i) The sum of \$250; and

(ii) An amount equal to 1 percent of the gross income of the broadcasting station:

(b) In respect of commercial broadcasting stations operated by the Corporation under sound radio warrants—

(i) The sum of \$250 for each such station; and

(ii) An amount equal to 1 percent of the total gross income of all such stations:

(c) In respect of each broadcasting station, other than a commercial broadcasting station, operated under a sound radio warrant, the sum of \$100:

(d) In respect of each broadcasting station operated under a television warrant, the sum of \$1,750.

**4. Payment of levy—**(1) Subject to the provisions of these regulations, the annual levy shall be payable by equal quarterly instalments, of which the first instalment shall be paid on or before the expiration of 3 months after the date of the issue of the warrant and succeeding instalments shall be paid at or before the end of each quarter thereafter.

(2) In the case of that portion of an annual levy that is payable under regulation 3 (2) (a) or (b) hereof in respect of gross income, the following provisions shall apply for the purposes of subclause (1) of this regulation:

- (a) That portion of the levy shall in the first instance be calculated and paid in each year on the amount of the gross income for the previous financial year:
  - (b) Where a station had no income for the previous financial year the holder of the warrant shall make and send to the Authority with the first quarterly instalment an estimate of the gross income of the station for the then current financial year. In default of such an estimate the Authority may make an estimate of that gross income. The said portion of the levy shall in the first instance be calculated and paid on the amount so estimated by the holder of the warrant or by the Authority, as the case may be:
  - (c) In either case, the amount of that portion of the levy shall be adjusted subsequently in accordance with regulation 5 hereof.
- (3) In the case of any warrant issued or deemed to have been issued under section 16 (3) or section 17 of the Act, the following provisions shall apply:
- (a) A levy shall be payable, in accordance with these regulations, in respect of the whole of the financial year ending with the 31st day of March 1970:
  - (b) Three-fourths of the amount of that levy shall be paid on or before the 31st day of December 1969, and the remaining one-fourth shall be paid on or before the 31st day of March 1970:
  - (c) Thereafter, the quarterly instalments of the annual levy under these regulations shall be paid on or before the last day of each of the months of June, September, December, and March in each year.
- (4) Every sum due and payable to the Authority by the holder of a warrant in respect of the annual levy under these regulations shall be recoverable from the holder of the warrant as a debt due to the Authority.

**5. Adjustment of levy—**(1) Within 3 months after the end of every financial year the holder of a warrant for a broadcasting station to which regulation 3 (2) (a) or (b) hereof applies shall send to the Authority a return of the gross income for that financial year of each such station, or, in the case of the Corporation, of all such stations.

(2) The return shall be in such form and contain such particulars as may be specified in the rules of the Authority made under section 10 of the Act, and shall be audited in accordance with those rules.

(3) On receipt of the return the Authority shall assess the levy payable under these regulations by the holder of the warrant in respect of the financial year to which the return relates. The Authority shall

credit to the holder the total of the amounts paid by him in respect of that financial year in accordance with regulation 4 hereof, and any amount of levy overpaid by the holder of the warrant shall forthwith be refunded to it by the Authority, and any amount of levy remaining payable by the holder to the Authority shall forthwith be paid by it to the Authority.

**6. Revocation of warrant**—If a warrant for a broadcasting station is revoked under the Act, the annual levy in respect of that station under these regulations shall be calculated and payable only up to the end of the quarter preceding the date of the revocation.

P. J. BROOKS,  
Clerk of the Executive Council.

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#### EXPLANATORY NOTE

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

These regulations are made to give effect to section 34 of the Broadcasting Authority Act 1968, under which regulations may be made imposing a levy on broadcasting stations for the purpose of providing funds to enable the New Broadcasting Authority to exercise its functions and powers.

Regulation 2 defines terms used in the regulations.

Regulation 3 imposes the following annual levy on holders of warrants for broadcasting stations:

- (a) For each private commercial station under a sound radio warrant, \$250 plus 1 percent of the "gross income" of the station (as defined in regulation 2 (1) and (3)):
- (b) For commercial stations operated by the N.Z.B.C. under sound radio warrants, \$250 for each such station plus 1 percent of the total gross income of all such stations:
- (c) For any other station under a sound radio warrant, \$100:
- (d) For each station under a television warrant, \$1,750.

Regulation 4 sets out the procedure for payment of the levy, which is payable by quarterly instalments. Where part of the levy is based on gross income it is to be calculated and paid in the first instance on the gross income for the previous financial year or, where the station had no income for that year, on an estimate of the gross income for the current financial year. In either case, the levy is to be adjusted when the actual gross income for the current financial year is ascertained under regulation 5. In the case of a warrant already issued or deemed to have been issued under section 16 (3) or section 17 of the Act, the levy is payable, in two instalments, in respect of the whole of the financial year ending with 31 March 1970.

Regulation 5 provides for an annual return of gross income to be made to the Authority, within 3 months after the end of every financial year, by every warrant holder whose levy is based partly on gross income. After giving credit for payments made in respect of that financial year, any amount overpaid is to be refunded by the Authority and any amount remaining payable by the warrant holder is to be paid to it.

Regulation 6 provides that if a warrant is revoked under the Act the annual levy is payable only up to the end of the quarter preceding the date of the revocation.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 11 December 1969.

These regulations are administered by the New Zealand Broadcasting Authority.