



## ANALYSIS

Title	2. Agent to pay levies to Commission
1. Short Title	3. Regulations

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1977, No. 138

**An Act to amend the Accident Compensation Act 1972**

[23 December 1977]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title**—This Act may be cited as the Accident Compensation Amendment Act 1977, and shall be read together with and deemed part of the Accident Compensation Act 1972 (hereinafter referred to as the principal Act).

**2. Agent to pay levies to Commission**—(1) The principal Act is hereby amended by repealing section 82, and substituting the following section:

“82. (1) Subject to subsection (4) of this section, where any levy is paid to an agent under this Part of this Act, the agent may deduct from the amount so paid a collection fee at a rate fixed by the Commission but not exceeding any prescribed rate and shall, not later than the end of the month following the month in which payment is received, pay the balance of that amount to the Commission.

“(2) Subject to subsection (5) of this section, where any person, in accordance with this Part of this Act, delivers to the Commissioner of Inland Revenue any statement that

he is, as a self-employed person, required so to deliver, from which it appears to the Commissioner that an amount of levy is, or will become, due and payable by that person, the Commissioner shall, without further appropriation than this section, pay to the Commission out of the Consolidated Revenue Account an amount equal to that amount, less a collection fee at a rate fixed by the Commission but not exceeding any prescribed rate.

“(3) Subject to subsection (5) of this section, where notice is given to any person of an assessment or amended assessment under section 83 (3) of this Act of an amount of levy payable by him as a self-employed person, the Commissioner of Inland Revenue shall, without further appropriation than this section, pay to the Commission out of the Consolidated Revenue Account an amount equal to that amount less—

“(a) Any amount already paid to the Commission under this subsection or subsection (2) of this section in respect of that amount or any part of it; and

“(b) A collection fee at a rate fixed by the Commission but not exceeding any prescribed rate.

“(4) All levy paid to the Commissioner of Inland Revenue by any person as a self-employed person in respect of—

“(a) An assessment or amended assessment issued; or

“(b) A statement delivered to the Commissioner in accordance with this Part of this Act—

on or after the 7th day of August 1978 shall be applied against amounts paid by him to the Commission under subsection (2) or subsection (3) of this section.

“(5) Where any amount of levy payable by any person to the Commissioner of Inland Revenue as a self-employed person in respect of which the Commissioner has made any payment to the Commission under subsection (2) or subsection (3) of this section is written off under section 171 (6) of this Act or is reduced by an assessment or amended assessment under section 88 (3) of this Act, the Commissioner may make an appropriate adjustment in any subsequent amount paid to the Commission by him under that subsection.

“(6) All money paid to the Commission under this section shall be paid into the Earners' Compensation Fund.”

(2) This section shall come into force on the 7th day of August 1978.

**3. Regulations**—Section 181 (1) of the principal Act is hereby amended by repealing paragraph (g), and substituting the following paragraph:

“(g) Prescribing requirements, either generally or in relation to any class or group of employers or self-employed persons, as to the delivery of statements, the payment of levies, and the financial year in relation to which the earnings to be shown in any such statements are to be determined, for the purposes of section 76 to 80 of this Act, whether in addition to or in place of any requirements prescribed by those sections:”.

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This Act is administered in the Accident Compensation Commission.

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