



ANALYSIS

Title
1. Short Title

2. General provisions regarding statements of earnings and levies
3. Statements by employers

1991, No. 16

An Act to amend the Accident Compensation Act 1982

[31 March 1991

BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title—This Act may be cited as the Accident Compensation Amendment Act 1991, and shall be read together with and deemed part of the Accident Compensation Act 1982 (hereinafter referred to as the principal Act).

2. General provisions regarding statements of earnings and levies—(1) Section 42 of the principal Act (as amended by section 2 (1) of the Accident Compensation Amendment Act (No. 2) 1985) is hereby amended by inserting, after subsection (3), the following subsection:

“(3A) Where the amount of penalty calculated pursuant to subsection (3) (a) of this section in respect of any default in paying any amount of levy by its due date does not exceed \$5 (or such other amount as the Governor-General may, by Order in Council made pursuant to section 411A of the Income Tax Act 1976, declare for the purposes of that section),—

“(a) The Corporation shall not charge, and there shall be no liability to pay, the amount of penalty so calculated; and

“(b) The amount so calculated shall be deemed not to be a penalty imposed under this section, and shall not be added to the amount of levy in default; and

“(c) No further amount of penalty shall be added under paragraph (b) or paragraph (c) of subsection (3) of

this section in respect of any further period during which the default continues.”

(2) This section shall apply with respect to the liability to any penalty payable in relation to any levy whose last day for payment occurs on or after the 1st day of April 1991.

3. Statements by employers—Section 43 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection:

“(1A) Where, in relation to any earnings derived by an employee in respect of the year to which a reconciliation statement referred to in subsection (1) of this section relates, the amount of those earnings has not been determined by the end of that year,—

“(a) Those earnings shall be included in the statement of the amount of earnings as employees paid in that year, and the relevant amount shall be leviable accordingly in relation to that statement, to the extent that—

“(i) The amount of the earnings is determined on or before the date by which the statement of the amount of earnings is required by subsection (1) of this section to be delivered; or

“(ii) Any amount has by that date been paid to the employee in respect of or on account of those earnings, notwithstanding that the final amount has not been determined; and

“(b) To the extent that any amount of the earnings is not included in the statement of the amount of earnings for that year under paragraph (a) of this subsection, those earnings shall be included in the statement of the amount of earnings as employees required for the next succeeding year, and the relevant amount shall be leviable accordingly in relation to that statement for that next succeeding year.”