



ANALYSIS

Title 1 Short Title and commencement	2. General provisions regarding statements of earnings and levies
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1985, No. 69

**An Act to amend the Accident Compensation Act 1982**

*[2 April 1985]*

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 and commencement**—(1) This Act may be cited as the Accident Compensation Amendment Act (No. 2) 1985, and shall be read together with and deemed part of the Accident Compensation Act 1982 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of April 1985.

**2. General provisions regarding statements of earnings and levies**—(1) Section 42 of the principal Act is hereby amended by repealing subsection (3), and substituting the following subsection:

“(3) Subject to this section, a penalty shall, as follows, be, and be deemed to be, added to any levy remaining unpaid, and shall be payable accordingly and recoverable as if it were part of the levy:

“(a) On the amount of any levy (including any levy in respect of which the Corporation causes a notice to be given under section 45 (2) of this Act) remaining unpaid at the expiry of the last day allowed for payment thereof, a penalty of 10 percent:

“(b) On the amount of so much, if any, of the levy (being the levy referred to in paragraph (a) of this

subsection and the penalty added thereto in accordance with the provisions of that paragraph), as remains unpaid at the expiry of the day on which there expires the period of 6 months immediately following the last day allowed for payment of that levy, a penalty of 10 percent:

- “(c) On the amount of so much, if any, of the levy (being the levy referred to in paragraph (a) of this subsection, the penalty added thereto in accordance with the provisions of paragraphs (a) and (b) of this subsection, and the penalty, if any, theretofore added thereto in accordance with the provisions of this paragraph) as remains unpaid at the expiry of any of the periods of 6 months that, consecutively, succeed the period of 6 months referred to in paragraph (b) of this subsection, a penalty of 10 percent:

“Provided that the Corporation may remit all or part of any such penalty if, in the special circumstances of any case, it thinks it fair and reasonable to do so, and if the amount so remitted has been paid, it shall be dealt with in accordance with subsection (4) of this section in such manner as the Corporation thinks fit.”

(2) This section shall apply—

- (a) With respect to the levy payments to be made by any employer pursuant to section 43 of the principal Act to the levy payments due in respect of the earnings of his employees in the period of 12 months ending on the 31st day of March 1986 and in every subsequent period of 12 months:
- (b) With respect to the levy payments to be made by any self-employed person pursuant to section 44 of the principal Act to the levy payment to be made on the due date of the 7th day of February 1987 and on every subsequent due date.