



## ANALYSIS

<p>Title</p> <p>1. Short Title</p> <p>2. Recovery of overpayments and unpaid premiums by Corporation</p>	<p>3. Deduction on account of earner premiums</p> <p>4. Agent to whom premiums are to be paid</p> <p>5. Deduction of premium from payment due to defaulters</p>
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1993, No. 135

**An Act to amend the Accident Rehabilitation and  
Compensation Insurance Act 1992** [28 September 1993]

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

**1. Short Title**—This Act may be cited as the Accident Rehabilitation and Compensation Insurance Amendment Act (No. 3) 1993, and shall be read together with and deemed part of the Accident Rehabilitation and Compensation Insurance Act 1992 (hereinafter referred to as the principal Act).

**2. Recovery of overpayments and unpaid premiums by Corporation**—Section 77 (6) of the principal Act is hereby amended by inserting, after the words “premium payable under this Act”, the words “, not being a premium payable to the Commissioner of Inland Revenue as part of a combined tax and earner premium deduction within the meaning of section 2 of the Income Tax Act 1976.”.

**3. Deduction on account of earner premiums**—(1) Section 115 (21) of the principal Act is hereby amended by omitting the expression “362 (3), 368, 369, 370, and section 373”, and substituting the expression “and 362 (3)”.

(2) Section 115 of the principal Act is hereby amended by inserting, after subsection (21), the following subsection:

“(21A) No person shall—

“(a) Be convicted of an offence under subsection (5) of this section; or

“(b) Be chargeable with any penal premium under subsection (11) of this section; or

“(c) Be liable to any penalty under subsection (14) of this section,—

in respect of any deduction of earner premium payable to the Commissioner as part of a combined tax and earner premium deduction within the meaning of section 2 of the Income Tax Act 1976.”

**4. Agent to whom premiums are to be paid—**

Section 117 of the principal Act is hereby amended by inserting, after subsection (2), the following subsection:

“(2A) The Commissioner of Inland Revenue shall, after deducting any agreed collection fee, pay to the Corporation at intervals agreed between the Commissioner and the Corporation such amount of penal tax and additional tax payable under section 369 or section 370 of the Income Tax Act 1976 in respect of combined tax and earner premium deductions as is estimated by the Commissioner to be attributable to earner premium deductions.”

**5. Deduction of premium from payment due to defaulters—**Section 130 (1) of the principal Act is hereby amended by inserting, after the words “assessed under this Act,” the words “not being a premium that is payable to the Commissioner of Inland Revenue as part of a combined tax and earner premium deduction within the meaning of section 2 of the Income Tax Act 1976 or any penalty imposed in respect of such a deduction,”.

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This Act is administered by the Accident Rehabilitation and Compensation Insurance Corporation.

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