



# Financial Reporting (Levies) Amendment Regulations 2017

Patsy Reddy, Governor-General

## Order in Council

At Wellington this 26th day of June 2017

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 52 of the Financial Reporting Act 2013—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Commerce and Consumer Affairs.

## Contents

	Page
1 Title	1
2 Commencement	2
3 Principal regulations	2
4 New regulation 5A inserted (Levies inclusive of GST)	2
5A Levies inclusive of GST	2
5 Schedule amended	2

## Regulations

### 1 Title

These regulations are the Financial Reporting (Levies) Amendment Regulations 2017.

**2 Commencement**

These regulations come into force on 1 July 2017.

**3 Principal regulations**

These regulations amend the Financial Reporting (Levies) Regulations 2014 (the **principal regulations**).

**4 New regulation 5A inserted (Levies inclusive of GST)**

After regulation 5, insert:

**5A Levies inclusive of GST**

The levies prescribed by these regulations are inclusive of goods and services tax.

**5 Schedule amended**

In the Schedule, column 5, replace “10” with “6.90” in each place.

Michael Webster,  
Clerk of the Executive Council.

**Explanatory note**

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

These regulations, which come into force on 1 July 2017, amend the Financial Reporting (Levies) Regulations 2014. The regulations reduce, from \$10 to \$6.90, levies payable in respect of applications for registration or incorporation, or annual returns, under the following Acts:

- the Building Societies Act 1965:
- the Companies Act 1993:
- the Friendly Societies and Credit Unions Act 1982:
- the Limited Partnerships Act 2008.

**Regulatory impact statement**

The Ministry of Business, Innovation, and Employment produced a regulatory impact statement on 6 October 2016 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <http://www.mbie.govt.nz/publications-research/publications/business-law/ris-fma-funding-fma-xrb-and-companies-office-fees-and-levies.pdf>

- <http://www.treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 29 June 2017.

These regulations are administered by the Ministry of Business, Innovation, and Employment.