

Version
as at 30 May 2025



Films, Videos, and Publications Classification Commercial Video on-Demand Levy Regulations 2021 (LI 2021/111)

Patsy Reddy, Governor-General

Order in Council

At Wellington this 17th day of May 2021

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 149B of the Films, Videos, and Publications Classification Act 1993—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Internal Affairs made after being satisfied of the matters specified in section 149B(5) of that Act.

Contents

	Page
1 Title	2
2 Commencement	2
3 Revocation [<i>Revoked</i>]	2
4 Interpretation	2

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Department of Internal Affairs.

5	Transitional, savings, and related provisions	2
6	Amount of levy	3
7	Levy exclusive of GST	3
8	Levy payable by new specified CVoD providers must be pro-rated	3
9	Refunds	3

Schedule 1 5

Transitional, savings, and related provisions

Regulations

1 Title

These regulations are the Films, Videos, and Publications Classification Commercial Video on-Demand Levy Regulations 2021.

2 Commencement

These regulations come into force on 31 May 2021.

3 Revocation

[Revoked]

Regulation 3: revoked, on 30 May 2025, by regulation 4 of the Films, Videos, and Publications Classification Commercial Video on-Demand Levy Amendment Regulations 2025 (SL 2025/70).

4 Interpretation

In these regulations, unless the context otherwise requires,—

Act means the Films, Videos, and Publications Classification Act 1993

CVoD provider levy means the annual levy payable by specified CVoD providers under section 149A of the Act as specified in regulation 6

financial quarter means the following periods:

- (a) the period that begins on 1 July and ends on the following 30 September:
- (b) the period that begins on 1 October and ends on the following 31 December:
- (c) the period that begins on 1 January and ends on the following 31 March:
- (d) the period that begins on 1 April and ends on the following 30 June

financial year means a period that begins on 1 July and ends on the following 30 June

specified CVoD provider has the meaning set out in section 2 of the Act.

5 Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

6 Amount of levy

The annual levy payable by specified CVoD providers under section 149A of the Act is \$57,200.

7 Levy exclusive of GST

The CVoD provider levy is exclusive of any GST.

8 Levy payable by new specified CVoD providers must be pro-rated

The CVoD provider levy payable by a person who becomes a specified CVoD provider after 1 July in a financial year must be pro-rated in accordance with the following formula:

$$a \times b \div 4 = c$$

where—

- a is the amount of the CVoD provider levy payable for the financial year
- b is the number of full financial quarters in the period beginning on the date on which the person becomes a specified CVoD provider and ending on the next occurrence of 30 June
- c is the pro-rated levy amount payable.

9 Refunds

- (1) The Classification Office must, on receipt of a written application, pay a pro-rated refund to any person who pays the CVoD provider levy in respect of a financial year, if the Chief Censor is satisfied that the person ceased to be a specified CVoD provider on or before 1 April in that financial year.
- (2) A refund under subclause (1) must be calculated in accordance with the following formula:

$$a \times b \div 4 = c$$

where

- a is the amount of the CVoD provider levy paid
 - b is the number of full financial quarters in the period beginning on the date on which the specified CVoD provider ceased to be a specified CVoD provider and ending on the next occurrence of 30 June
 - c is the amount of the pro-rated refund.
- (3) For the purposes of this regulation, a person ceases to be a specified CVoD provider on the earliest of the following dates:
 - (a) the date on which the person is removed from Schedule 4 of the Act; and
 - (b) the date on which the person ceases to be a subsidiary of a company that is listed on Schedule 4 of the Act; and

- (c) the date that the Chief Censor is satisfied is the date on which the person stopped making commercial video on-demand content available in New Zealand.
- (4) A refund under subclause (1) must be paid before the end of the financial year to which the refund relates.

Schedule 1
Transitional, savings, and related provisions

r 5

Part 1
Provisions relating to these regulations as made

1 Saving for purposes of 2024/25 financial year

These regulations continue to apply, after their revocation by regulation 3, for all purposes in respect of the financial year beginning on 1 July 2024 and ending on the close of 30 June 2025, including for the purposes of determining liability to pay the CVoD provider levy for that financial year and determining entitlements to refunds in respect of that financial year.

Michael Webster,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 20 May 2021.

Notes

1 *General*

This is a consolidation of the Films, Videos, and Publications Classification Commercial Video on-Demand Levy Regulations 2021 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Films, Videos, and Publications Classification Commercial Video on-Demand Levy Amendment Regulations 2025 (SL 2025/70)