



6 October 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 September 2022. You requested the following:

Under the Official Information Act, I request a copy of the following in relation to the "Regulatory Impact Statement: GST status of statutory and regulatory charges".

We would like further information with the total list of all "250 statutory charges for GST" that was mentioned on page 4 of the RIS related to GST status of statutory and regulatory charges.

Background and context

The Government has proposed a legislative framework¹ for determining how goods and services tax (GST) applies to goods and services funded by fees, charges, and levies payable under Acts and regulations. The fees, charges and levies payable under Acts and regulations are known as "legislative charges" and are also referred to in the Regulatory Impact Statement as "statutory and regulatory charges".

Under the proposed framework, any legislative charge (excluding fines, penalties, interest, and general taxes such as income tax) would be treated as consideration for a supply of goods and services. This is intended to address uncertainty that may exist under current law in determining whether a legislative charge is sufficiently connected with a supply of goods and services. The proposal is consistent with the intended comprehensiveness of the GST base and the original design decision to include public sector and not-for-profit activities within the GST tax base.

More detail on the proposal is included in the following documents:

Departmental Disclosure Statement	6 September 2022	http://disclosure.legislation.govt.nz/bill/government/2022/164/
Commentary on the Bill	8 September 2022	https://taxpolicy.ird.govt.nz/publications/2022/2022-commentary-perm2-bill
Taxation (Annual Rates for 2022-23, Platform Economy, and Remedial Matters) Bill (No 2)	8 September 2022	https://www.legislation.govt.nz/bill/government/2022/0164/5.0/LMS749649.html

Acts and regulations including fees, charges, and levies

To identify the scale of charges that would be affected by the proposal, in May 2022 we searched the Parliamentary Counsel Office website (www.legislation.govt.nz) using the keywords "fees", "charges", and "levies". Only Acts and regulations that applied as at May 2022 were included in the search results. The total number of Acts and regulations that

¹ Included in the Taxation (Annual Rates for 2022-23, Platform Economy, and Remedial Matters) Bill (No 2) www.ird.govt.nz

include one or more legislative charges was 254. A list of these Acts and regulations is included in the Appendix. It is possible that there are other Acts and regulations containing legislative charges that are not in this list.

Some Acts and regulations include more than one legislative charge. For instance, an Act may allow for the setting of fees, charges, and levies for different purposes, or where regulations specify charges for multiple purposes. For example, Schedule 1 of the [Agricultural Compounds and Veterinary Medicines \(Fees, Charges, and Levies\) Regulations 2015](#) contains more than 20 legislative charges.

GST currently applies to many legislative charges included in the Acts and regulations identified in the Appendix. The practice of referring to GST in Acts and regulations is currently varied. Sometimes amounts are referred to as "plus GST", "plus GST, if any", "inclusive of GST", "GST-inclusive", "GST-exclusive", and "excluding GST". Ultimately, the GST treatment of goods and services supplied is determined according to the Goods and Services Tax Act 1985 (and not the Acts or regulations that include the legislative charge). This means that a reference in an Act or regulation to an amount being exclusive of GST does not mean that GST does not apply. This is because GST may be applied at the time the charge is collected.

The proposed framework includes an exceptions process, which would enable specific legislative charges to be added to the proposed schedule of non-taxable legislative charges. No charges have been identified for inclusion on this schedule yet. Charges may be identified in future that should not be subject to the proposed framework if they do not correspond to goods and services being provided.

We have identified a small number of legislative charges are not currently subject to GST, for example, the levy payable under the Building Research Levy Act 1969, a levy payable by telecommunications operators under the Telecommunications Act 2001, and the Offender Levy payable under the Sentencing Act 2002. We also expect that further legislative charges will be identified during the legislative process and beyond. For these reasons, the Bill proposes a three-year transitional period and a regulation-making power that would enable the Minister of Revenue to recommend Orders in Council to include specific charges on the proposed schedule for non-taxable charges.

The proposed framework removes several existing "deeming" rules from the Goods and Services Act 1985 that apply in respect of specific charges as these would be superseded by the proposed rule. The proposed framework was developed in consultation with the Parliamentary Counsel Office and GST experts in the private sector.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Graeme Morrison
Policy Lead

Appendix: List of Acts and regulations that include fees, charges, and levies

Adult Adoption Information (Fees) Regulations 1991
Accident Compensation (Earners' Levy) Regulations 2022
Accident Compensation (Effective Date for Repeal of Residual Levies Provisions) Notice 2015
Accident Compensation (Motor Vehicle Account Levies) Regulations 2022
Accident Compensation (Work Account Levies) Regulations 2022
Agricultural Compounds and Veterinary Medicines (Fees, Charges, and Levies) Regulations 2015
Animal Products (Dairy Industry Fees, Charges, and Levies) Regulations 2015
Animal Products (Fees, Charges, and Levies) Regulations 2007
Armed Forces Canteens (Fees and Travelling Expenses) Regulations 1974
Biosecurity (American Foulbrood – Apiary and Beekeeper Levy) Order 2003
Biosecurity (American Foulbrood—Beekeeper Levy) Order 2003
Biosecurity (Border Processing Levy) Order 2015
Biosecurity (Bovine Tuberculosis—Cattle and Deer Levy) Order 2016
Biosecurity (National Kiwifruit Pathway Management Plan—Kiwifruit Levy) Order 2022
Biosecurity (Psa-V—Kiwifruit Levy) Order 2013
Biosecurity (Readiness and Response—Citrus Fruit Levy) Order 2019
Biosecurity (Readiness and Response—Fresh Tomatoes Levy) Order 2019
Biosecurity (Readiness and Response—Fresh Vegetables Levy) Order 2020
Biosecurity (Readiness and Response—Horses and Horse Germplasm Levy) Order 2020
Biosecurity (Readiness and Response—Kiwifruit Levy) Order 2015
Biosecurity (Readiness and Response—Meat Levy) Order 2019
Biosecurity (Readiness and Response—Process Vegetables Levy) Order 2020
Biosecurity (Readiness and Response—Summerfruit Levy) Order 2019
Biosecurity (Response—Apples and Pears Levy) Order 2020
Biosecurity (Response—Avocado Levy) Order 2019
Biosecurity (Response—Milksolids Levy) Order 2019
Biosecurity (Response—Onions Levy) Order 2019
Biosecurity (Response—Plantation Forestry Levy) Order 2019
Biosecurity (Response—Winegrapes and Grape Wine Levy) Order 2020
Biosecurity (System Entry Levy) Order 2010
Births, Deaths, and Marriages Registration (Fees) Regulations 1995
Births, Deaths, Marriages, and Relationships Registration (Fees) Regulations 1995
Building (Fee for Determinations) Regulations 2005
Building (Infringement Offences, Fees, and Forms) Amendment Regulations 2022
Building (Infringement Offences, Fees, and Forms) Regulations 2007
Building (Levy) Regulations 2019
Building Practitioners (Licensing Fees and Levy) Regulations 2010
Building Research Levy Act 1969
Cadastral Survey (Fees) Regulations 2003
Charities (Fees and Other Matters) Regulations 2006
Charities (Fees, Forms, and Other Matters) Regulations 2006
Chartered Professional Engineers of New Zealand Levy Regulations 2016

Citizens Initiated Referenda (Fees) Regulations 1993
Civil Aviation (Safety and Security) Levies Order 2002
Civil Aviation (Safety) Levies Order 2002
Civil Aviation Charges Regulations (No 2) 1991
Civil Union (Prescribed Information, Fees, and Forms) Regulations 2005
Climate Change (Emissions Rulings: Fees and Charges) Regulations 2010
Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013
Commerce (Levy on Suppliers of Regulated Goods and Services) Regulations 2009
Commerce Act (Fees) Regulations 1990
Commodity Levies (Apples and Pears) Order 2018
Commodity Levies (Arable Crops) Order 2018
Commodity Levies (Asparagus) Order 2018
Commodity Levies (Avocados) Order 2019
Commodity Levies (Blackcurrants) Order 2019
Commodity Levies (Cereal Silage) Order 2018
Commodity Levies (Citrus Fruit) Order 2019
Commodity Levies (Eggs) Order 2022
Commodity Levies (Feijoas) Order 2020
Commodity Levies (Foveaux Strait Dredge Oysters) Order 2018
Commodity Levies (Fresh Tomatoes) Order 2019
Commodity Levies (Fresh Vegetables) Order 2019
Commodity Levies (Harvested Wood Material) Order 2019
Commodity Levies (Kiwifruit) Order 2017
Commodity Levies (Maize) Order 2018
Commodity Levies (Meat) Order 2021
Commodity Levies (Milksolids) Order 2020
Commodity Levies (Mussels, Oysters, and Salmon) Order 2019
Commodity Levies (Non-proprietary and Uncertified Herbage Seeds) Order 2020
Commodity Levies (Onions) Order 2019
Commodity Levies (Paeonies) Order 2018
Commodity Levies (Passionfruit) Order 2020
Commodity Levies (Paua) Order 2013
Commodity Levies (Potatoes) Order 2019
Commodity Levies (Process Vegetables) Order 2019
Commodity Levies (Rock Lobster) Order 2013
Commodity Levies (Strawberries) Order 2020
Commodity Levies (Summerfruit) Order 2020
Commodity Levies (Vegetables and Fruit) Order 2019
Commodity Levies (Wheat Grain) Order 2020
Commodity Levies (Winegrapes) Order 2022
Commodity Levies Act 1990
Community Trusts (Fees) Regulations 2000
Coroners (Doctors Fees) Regulations 2022
Coroners (Pathologists Fees) Regulations 2007

Court Martial Appeals (Fees and Allowances) Regulations 2008
Court of Appeal (Criminal Fees) Regulations 2013
Court of Appeal Fees Regulations 2001
COVID-19 Public Health Response (Managed Isolation and Quarantine Charges) Regulations 2020
Crown Entities (Capital Charge Rules) Regulations 2011
Crown Minerals (Minerals Fees) Regulations 2016
Crown Minerals (Petroleum Fees) Regulations 2016
Customs and Excise (Border Processing Levy) Order 2015
Dairy Industry (Application Fees and Fonterra Levy) Regulations 2004
Dairy Industry (Levy Process) Regulations 2021
District Courts and High Court (Criminal Fees) Regulations 2013
District Courts Fees Regulations 2009
Dog Control (National Dog Control Information Database Levy) Order 2006
Dunedin City (Suburban Water Charges) Empowering Act 1937
Electricity (Low Fixed Charge Tariff Option for Domestic Consumers) Regulations 2004
Electricity Industry (Levy of Industry Participants) Regulations 2010
Electricity Line Owners (Commerce Commission Costs) Levy Regulations 2001
Energy (Fuels, Levies, and References) Act 1989
Energy (Petrol, Engine Fuel, and Gas) Levy Regulations 2017
Energy Resources Levy Act 1976
Engineering Associates Fees Regulations 2002
Exclusive Economic Zone and Continental Shelf (Fees and Charges) Regulations 2013
Exhumation Licence Fee Order 1991
Family Courts Fees Regulations 2009
Fees and Travelling Allowances Act 1951
Fees and Travelling Allowances Regulations 1952
Fees Regulations 1987
Films, Videos, and Publications Classification (Fees) Regulations 1994
Films, Videos, and Publications Classification Commercial Video on-Demand Levy Regulations 2021
Financial Markets Authority (Fees) Regulations 2011
Financial Markets Authority (Levies) Regulations 2012
Financial Markets Conduct (Fees) Regulations 2014
Financial Reporting (Levies) Regulations 2014
Financial Service Providers (Fees) Regulations 2010
Fire and Emergency New Zealand (Levy Rates and Information Requirements in Transitional Period) Regulations 2017
Fisheries (Cost Recovery Levies for Conservation Services) Order 2021
Fisheries (Cost Recovery Levies for Conservation Services) Order 2022
Fisheries (Cost Recovery Levies for Fisheries Services) Order 2021
Fisheries (Cost Recovery Levies for Fisheries Services) Order 2022
Food (Fees and Charges) Regulations 2015
Foreign Affairs (Legal and Notarial Fees) Regulations 1982
Friendly Societies and Credit Unions (Fees) Regulations 1992

Gambling (Fees) Regulations 2015
Gambling (Problem Gambling Levy) Regulations 2022
Game Licences, Fees, and Forms Notice 2022
Gas (Levy of Industry Participants) Regulations 2021
Gas (Levy of Industry Participants) Regulations 2022
Health and Disability Services (Safety) Fees Regulations 2002
Health and Safety at Work (Infringement Offences and Fees) Regulations 2016
Health and Safety at Work (Rates of Funding Levy) Regulations 2016
Heavy Engineering Research Levy Act 1978
Heavy Engineering Research Levy Notice 2018
High Court Fees Regulations 2013
Human Assisted Reproductive Technology (Fees) Regulations 2005
Immigration (Carriers' Infringement Offences, Fees, and Forms) Regulations 2012
Injury Prevention, Rehabilitation, and Compensation (Interest Rate for Late Payment of Levies) Regulations 2002
Injury Prevention, Rehabilitation, and Compensation (Refund of Fuel Levy) Regulations 2003
Kapiti Borough Council (Rates and Charges Validation and Empowering) Act 1989
Lake Taupō (Crown Facilities, Permits and Fees) Regulations 2004
Lake Taupō (Crown Facilities, Permits, and Fees) Regulations 2004
Land Information New Zealand (Fees and Charges) Regulations 2003
Land Transport (Administrative Fees for Recovery of Unpaid Tolls) Regulations 2008
Land Transport (Approved Laboratory and Analyst in Charge) Notice 2000
Land Transport (Assessment Centre and Accident Report Fees) Regulations 1998
Land Transport (Blood Test Fee) Notice 2018
Land Transport (Certification and Other Fees) Regulations 2014
Land Transport (Clean Vehicle Discount Scheme Charges) Regulations 2022
Land Transport (Driver Licensing and Driver Testing Fees) Regulations 1999
Land Transport (Railway Track User Charges) Regulations 2021
Land Transport (Storage and Towage Fees for Impounded Vehicles) Regulations 1999
Lawyers and Conveyancers Act (Legal Complaints Review Officer) Form and Fee Regulations 2008
Local Government (Infringement Fees for Offences: Central Otago District Council Lake Dunstan Navigation Safety Bylaws 2006) Regulations 2010
Local Government (Infringement Fees for Offences: Manawatu River and Tributaries Navigation and Safety Bylaw 2010) Regulations 2010
Local Government (Infringement Fees for Offences: Southland Regional Council Navigation Safety Bylaws 2009) Regulations 2009
Local Government (Infringement Fees for Offences: Wellington Regional Navigation and Safety Bylaws) Regulations 2006
Local Government (Infringement Fees for Offences—Environment Canterbury Navigation Safety Bylaws 2010) Regulations 2011
Local Government (Infringement Fees for Offences—Marlborough District Council Navigation Bylaw 2009) Regulations 2011
Local Government (Infringement Fees for Offences—Navigation Bylaws for Port Taranaki and its Approaches 2009) Regulations 2012
Local Government (Remuneration Authority Levies) Regulations 2005
Māori Land Court Fees Regulations 2013

Marine and Coastal Area (Takutai Moana) Reclamation Fees Regulations 2012
Marine Farming (Fees) Regulations 2000
Maritime (Charges) Regulations 2014
Maritime Levies Regulations 2016
Maritime Security (Charges) Regulations 2016
Maritime Transport (Fund Convention) Levies Order 1996
Maritime Transport (Infringement Fees for Offences Relating to Major Maritime Events) Regulations 1999
Maritime Transport (Infringement Fees for Offences—Auckland Council Navigation Bylaw 2021) Regulations 2021
Maritime Transport (Infringement Fees for Offences—Bay of Plenty Regional Navigation Safety Bylaw 2017) Regulations 2017
Maritime Transport (Infringement Fees for Offences—Gisborne District Navigation and Safety Bylaw 2012) Regulations 2015
Maritime Transport (Infringement Fees for Offences—Hawke’s Bay Regional Council Navigation and Safety Bylaw 2018) Regulations 2019
Maritime Transport (Infringement Fees for Offences—Kai Iwi Lakes Navigation Safety Bylaw 2017) Regulations 2019
Maritime Transport (Infringement Fees for Offences—Lake Taupō Navigation Safety Bylaw 2017) Regulations 2017
Maritime Transport (Infringement Fees for Offences—Nelson City Council Navigation Safety Bylaw 2012) Regulations 2015
Maritime Transport (Infringement Fees for Offences—Northland Regional Navigation Safety Bylaw 2017) Regulations 2018
Maritime Transport (Infringement Fees for Offences—Queenstown Lakes District Council Navigation Safety Bylaw 2018) Regulations 2019
Maritime Transport (Infringement Fees for Offences—Queenstown Lakes District Council Shotover River Bylaw 2021) Regulations 2021
Maritime Transport (Infringement Fees for Offences—Tasman District Council Consolidated Bylaw, Chapter 5: Navigation Safety Bylaw 2015) Regulations 2016
Maritime Transport (Infringement Fees for Offences—Waikato Regional Council Navigation Safety Bylaw 2013) Regulations 2015
Maritime Transport (International Oil Pollution Compensation Levies) Order 1996
Maritime Transport (Oil Pollution Levies) Order 2016
Marriage (Fees) Regulations 1995
Medicines (Approved Laboratories and Analysts in Charge) Notice 2000
Mental Health (Medical Fees) Regulations 1992
Mines Rescue (Levy) Regulations 2014
Ministry of Energy (Levies) Regulations 2000
Misuse of Drugs (Approved Laboratories and Analysts in Charge) Notice 2000
Motor Vehicle Sales (Motor Vehicle Disputes Tribunals Funding Levy) Regulations 2003
National Animal Identification and Tracing (Fees and Forms) Regulations 2012
National Animal Identification and Tracing (Levies) Regulations 2012
New Zealand Horticulture Export Authority (Fees and Levies) Regulations 2017
New Zealand Public Health and Disability (Alcohol Levy) Order 2022
Notice in relation to Notice of Motion to Disallow Regulations 5(3), 5(4), and 8 of the Road User Charges (Transitional Matters) Regulations 2012
Passport (Fees) Regulations 2015
Plant Variety Rights (Fees) Order 1999

Postal Services (Fees) Regulations 1998
Private Security Personnel and Private Investigators (Fees) Regulations 2011
Property Law (Mortgagees' Sales Forms and Fees) Regulations 2007
Psychoactive Substances (Fees and Levies) Regulations 2014
Psychoactive Substances (Infringement Fees and Form of Notices) Regulations 2014
Racing Industry (Offshore Betting—Consumption Charges) Regulations 2021
Rating Valuations (Local Authority Charges) Regulations 1999
Real Estate Agents Authority (Fees and Levies) Notice 2016
Residential Tenancies (Fees) Regulations 1998
Resource Management (Discount on Administrative Charges) Regulations 2010
Resource Management (Forms, Fees, and Procedure for Auckland Combined Plan) Regulations 2013
Resource Management (Forms, Fees, and Procedure) Regulations 2003
Resource Management (Transitional, Fees, Rents, and Royalties) Regulations 1991
Retirement Villages (Fees) Regulations 2006
Road User Charges (Administration Fees) Regulations 2014
Road User Charges (Applications for Exemption for Certain Classes of Light RUC Vehicles) Regulations 2013
Road User Charges (Classes of RUC Vehicles) Exemption Order 2012
Road User Charges (Exemption Period for Heavy Electric RUC Vehicles) Order 2017
Road User Charges (Exemption Period for Light Electric RUC Vehicles) Order 2012
Road User Charges (Infringement Offences) Regulations 2012
Road User Charges (Rates) Order 1996
Road User Charges (Rates) Regulations 2015
Road User Charges (RUC Collector) Order 2012
Road User Charges (Temporary RUC Reduction Scheme Extension) Order 2022
Road User Charges (Unregistered Vehicles) Exemption Order 2014
Road User Charges Act 2012
Road User Charges Regulations 2012
Sale and Supply of Alcohol (Fees) Regulations 2013
Sale and Supply of Alcohol (Fee-setting Bylaws) Order 2013
Sharebrokers Act (Increase in Fees) Order 1987
Sharebrokers Act (Increase in Fees) Order 1991
Ship Registration (Fees) Regulations 2013
Shipping (Charges) Regulations 2014
Southland District Council (Stewart Island/Rakiura Visitor Levy) Empowering Act 2012
Southland District Council (Stewart Island/Rakiura Visitor Levy—Infringement Fee and Form) Regulations 2014
Sports Fish Licences, Fees, and Forms Notice 2021
Sports Fish Licences, Fees, and Forms Notice 2022
Status of Children (Fees) Regulations 1995
Supreme Court (Criminal Fees) Regulations 2013
Supreme Court Fees Regulations 2003
Tariff (Fees) Regulations 1998
Tax Administration (Direct Credit of Problem Gambling Levy Refunds) Order 2021

Telecommunications Operators (Commerce Commission Costs) Levy Regulations 2019
Transport (Towage Fees) Notice 2004
Trustee Companies (Group Investment Funds: Disclosure of Expenses and Management Fees) Regulations 2003
Unit Titles (Unit Title Disputes—Fees) Regulations 2011
Waste Minimisation (Calculation and Payment of Waste Disposal Levy) Regulations 2009
Water Services (Fees and Charges) Regulations 2021
Weathertight Homes Resolution Services (Fee) Regulations 2007
Wheat Industry Research Levies Act 1989
Wine (Grape Wine Levy) Order 2022
Wine (Non-grape Wine Levy) Order 2021
Witnesses and Interpreters Fees Regulations 1974