

Building Levy from 26 November 2024

Guidance for Territorial and Building Consent Authorities





**MINISTRY OF BUSINESS,
INNOVATION & EMPLOYMENT**
HĪKINA WHAKATUTUKI

Ministry of Business, Innovation and Employment (MBIE) Hīkina Whakatutuki – Lifting to make successful

MBIE develops and delivers policy, services, advice and regulation to support economic growth and the prosperity and wellbeing of New Zealanders.

The Building Levy guidance document is produced by the Building System Performance branch.

This document is issued as guidance under section 175 of the Building Act 2004 and may be updated from time to time. The latest version is available from MBIE's website at www.building.govt.nz.

MORE INFORMATION

Examples and answers to your questions about the topics covered here can be found on our website: www.building.govt.nz or by calling us free on: **0800 24 22 43**.

DISCLAIMER

This document is a guide only. It should not be used as a substitute for legislation or legal advice. The Ministry of Business, Innovation and Employment is not responsible for the results of any actions taken on the basis of information in this document, or for any errors or omissions.

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Document status

This guidance is version 3 of MBIE's Building Levy Guidance and takes effect from November 2024.

Document history		
Status	Commencement date	Alterations
Version 1	September 2022	Additional examples provided along with templates of forms
Version 2	July 2024	Change to the building levy threshold Updated BCTSI
Version 3	November 2024	Updated to reflect changes brought about by the Building (Earthquake-prone Buildings and Other Matters) Amendment Act, relating to stand-alone building consent authorities being able to pay and submit building levy returns directly to MBIE

1. Purpose

The purpose of this guidance is to support the understanding of the building levy – its function, uses, and how to calculate and submit returns for the Ministry of Business, Innovation and Employment (MBIE).

The building levy must be paid at a prescribed rate by applicants who are granted a building consent for building work with an estimated value above a prescribed threshold. It is collected through the building consent application process administered by building consent authorities.

The revenue from the levy is used to fund a range of the Ministry of Business, Innovation and Employment (MBIE) functions and activities under the Building Act 2004 that monitor, oversee and improve the building sector.

2. Who is this guidance for?

Stand-alone building consent authorities, building consent authorities, regional authorities or territorial authorities who calculate and collect building levy payments and submit returns to MBIE.

3. About MBIE

MBIE is the over-arching regulator of Aotearoa New Zealand's building system providing policy and technical advice on Aotearoa New Zealand's building system, rules and standards, and implementing building legislation and regulations to meet Aotearoa New Zealand's current and future needs.

Our role is to work with stakeholders to deliver fit-for-purpose, performance-based building regulation that protects public safety and property and helps lift the sector's performance. We work with a range of people across the building sector to ensure they understand their roles and responsibilities. We do this by providing clear and effective guidelines, information, and education.

We have a range of statutory responsibilities in relation to the building system and administer Aotearoa New Zealand's building legislation. We also work with other regulators whose legislation has an impact on the building sector.

Our work includes:

- educating, informing and providing guidance to people on building compliance
- monitoring and evaluating the overall performance of Aotearoa New Zealand's building system
- reviewing and updating building policy, laws and regulations
- occupational regulation (for example, Licensed Building Practitioners)
- oversight of the Building Code and setting and developing standards
- supporting investigations into building or product failures
- determinations and product assurance.

4. The purpose of building levy

The building levy is a charge on the value of building work and is imposed by central government.

The levy is payable by building owners or developers on successful building consent applications that are worth more than the minimum estimated value.

The revenue from the levy is used to fund a range of MBIE functions and activities under the Building Act.

The Building Act allows for the building levy collected to be used to fund MBIE functions and activities related to the building sector in other Acts. These functions must be related to monitoring, overseeing or improving the performance of the building sector or regulatory systems under that Act.

Levy payers benefit from the service level offered through MBIE's regulatory functions and activities. This is because these building related services help protect people constructing, renovating or buying homes or other types of buildings.

The building levy must be reviewed by MBIE every three years. This review includes consideration that:

- › the building levy is set at a rate that is appropriate for meeting the costs of the activities performed by MBIE, and
- › any surplus or deficit is consistent and within the Treasury's levy guidelines on memorandum accounts.

What does the law say?

The legislation that applies to the building levy is:

- › Section 53-66, Building Act 2004, [Building levy](#)
- › Section 53(1)a, Building Act 2004, [Use of the levy for activities under the CE's functions](#)
- › Section 66, Building Act 2004, [Chief executive must review levy](#).

5. Building levy payment and collection

Payment by the applicant

The building levy is paid by applicants who are granted a building consent by a building consent authority for building work with an estimated value above a prescribed threshold.

Building consent authorities are usually local and district councils, however, they can also be regional councils and stand-alone building consent authorities. (A stand-alone building consent authority is a BCA that is not a territorial authority or regional authority). The applicant is usually the building owner or the developer.

The building levy payment must be based on the minimum estimated value of the total building work for the building consent.

The building levy is one part of the overall charges collected by building consent authorities as part of the building consent application process. There are other charges including:

- › a building research levy, which is paid to BRANZ, and
- › fees for building inspections and the issuing of a Code Compliance Certificate, which is retained by the building consent authority.

Building consent authorities must advise applicants of the amount of the levy that they need to pay before they grant the building consent. In practice most invoice the applicant once they accept the building consent application ie when they deem that the application is complete and the estimated value of building work appears correct for the project.

The building levy must be paid by the applicant at the time the building consent is granted.

Where building work is completed in stages, the total building levy payment must be calculated on the full cost of the building work, using the building levy rate applicable at the date the original building consent was granted.

The building consent authority collects the building levy, but it is the territorial authority that is responsible for paying the building levy and submitting the return to MBIE.

Stand-alone building consent authorities

From 26 November 2024 stand-alone building consent authorities will be responsible for compiling and providing their return and making payment of the building levy direct to MBIE.

What does the law say?

The legislation that applies to payments of the building levy is:

- › Section 53(1), [Applicant for building consent liable to pay levy when a building consent is granted](#)
- › Section 54, [Building consent authority must advise applicant of amount of levy payable](#)
- › [Section 58, Liability to pay levy: stand-alone building consent authority](#)
- › Section 59, [Liability to pay levy: territorial authority](#)
- › Section 57, [Payment of levy if building work completed in stages.](#)

Building levy returns

Building levy returns must include all building consents or amendments **granted** in the previous month. Returns are not based on when building consents are **issued**.

6. Calculating the building levy

Building levy rate

The building levy is calculated using the minimum estimated value of the total building work for the building consent and the levy rate and threshold applicable at the date the building consent is granted.

Table 1 – building levy rates

Calculation	Prescribed rate of levy
Building consents granted on or after 1 July 2020	\$1.75 (including GST) per \$1,000 and part \$1,000
Building consents granted prior to 1 July 2020	\$2.01 (including GST) per \$1,000 and part \$1,000

The Building (Levy) Regulations 2019 refer to the levy rate being \$1.52 plus GST (if any) from 1 July 2024, however for consistency, the GST inclusive rates have been used throughout this guidance document.

The Regulations refer to the levy rate being \$1.97 (inclusive of GST) for any building consents granted on or after 1 April 2005 and before 1 July 2020. However, when the GST rate changed from 12.5 per cent to 15 per cent on 1 October 2010, the rate charged became \$2.01 to reflect the 2.5 per cent increase in GST.

Appendix 3 shows historical rates of building levy rates and thresholds.

Building levy threshold

The total value of the building work must be over the prescribed minimum estimated value for the levy to be charged. This threshold is \$65,000 (including GST) effective from 1 July 2024. The previous threshold was \$20,444 including GST.

Table 2 – building levy threshold rates

Calculation	Prescribed threshold
Building consents granted on or after 1 July 2024	\$65,000 (including GST)
Building consents granted on or after 1 July 2020 to 30 June 2024	\$20,444 (including GST)
Building consents granted prior to 1 July 2020	Generally*, \$20,444 (including GST)

* The \$20,444 threshold prescribed prior to 1 July 2020 has generally been used by building consent authorities. The Building (Levy) Regulations prescribed the minimum estimated value as \$20,000 (inclusive of GST) but when the GST rate changed from 12.5 per cent to 15 per cent on 1 October 2010, some building consent authorities did not review the threshold, so continued to use \$20,000, rather than \$20,444.

Checking the estimated value of building work

Building consent authorities should assess the value of the estimated building work stated on the building consent application to ensure the value estimated represents current market value.

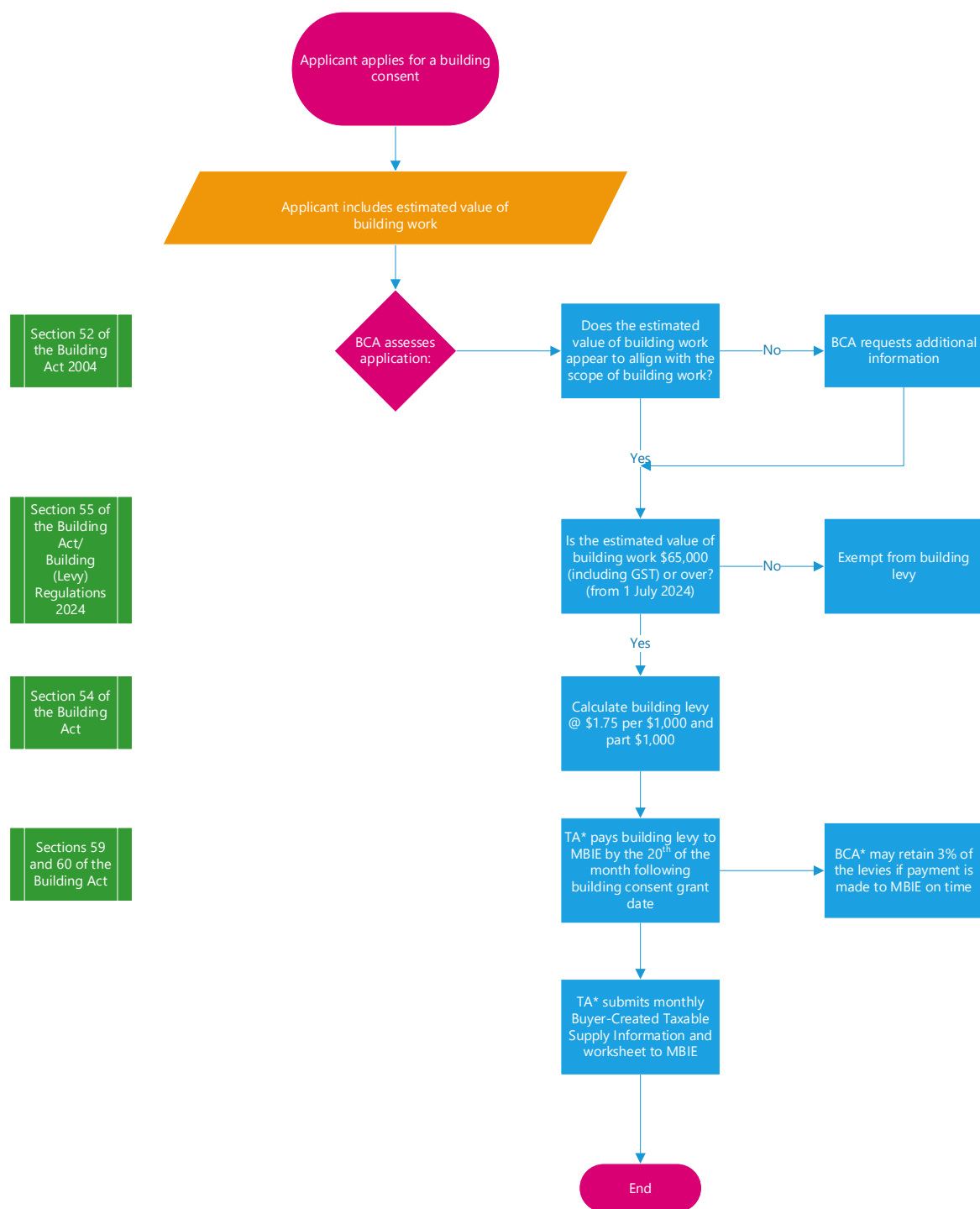
The estimated value should accurately reflect all building costs associated with the project, including labour costs, even if the applicant is undertaking the work themselves (or someone they know is doing the work for free). The estimated value of building work needs to be accurate to calculate the amount of levy to be paid. The estimated value of building work can also be useful for other purposes, such as working out valuations for insurance.

If the estimated value of the building work does not seem accurate, the building consent authority can request further information from the applicant.

Building consent authorities should consider market value based on their expertise and knowledge of similar types of building work, and data and information from reputable sources which are reflective of their local areas. For commercial builds they may wish to use construction cost calculators.

MBIE notes that the definition of 'estimated value' of building work, as defined in section 7 does not provide building consent authorities with a practical answer to what 'estimated value' should be. Therefore MBIE has provided guidance aligned to the policy intent.

The below flow chart shows the building levy process as it relates to the estimated value of building work:



*this includes stand-alone BCAs

Value of building work to use in calculation

The building levy rate applies to every \$1,000 (or part of \$1,000) of the estimated value of building work when the total value of the building work is \$65,000 (including GST) or more. If the value of building work includes part thousands, the value must be rounded up to the next \$1,000.

Table 3 – formula

Value of building work	Rounded value	Building levy rate (including GST) per \$1,000	Building levy payable
\$126,569	\$126,569 rounded up to the next \$1,000 (\$127,000) and divided by \$1,000 = 127	\$1.75	$127 \times \$1.75 = \222.25

Table 4 – rounding and threshold examples

Value of building work	Rounded value	Building levy rate (including GST)	Building levy payable
\$46,500	Not required as under threshold (assuming consent is granted on or after 1 July 2024)	\$1.75	Nil
\$71,585	\$72,000 divided by \$1,000 = 72	\$1.75	$72 \times \$1.75 = \126.00
\$502,500	\$503,000 divided by \$1,000 = 503	\$1.75	$503 \times \$1.75 = \880.25

The total value of the building work must be over the prescribed minimum estimated value for the levy to be charged.

Part 6 of this guidance provides a range of examples and scenarios to assist with the calculation of the building levy in different situations.

What does the law say?

- › [Section 53](#) specifies that applicant is liable to pay a building levy if a building consent is granted.
- › [Section 3, Building \(Levy\) Regulations 2019](#) specifies the rate of building levy and minimum estimated value.

Payment of building levy to MBIE

From 26 November 2024 stand-alone building consent authorities must pay the building levy and provide their return directly to MBIE. Territorial authorities continue to be responsible for providing returns and making payment of building levy to MBIE for building consents issued by their building consent authority.

As MBIE is unable to calculate the value of the building levy collected each month, territorial authorities and stand-alone building consent authorities issue a Buyer-Created Taxable Supply Information to accompany their payment.

Each territorial authority or stand-alone building consent authority enters data for the previous month into their [Buyer-Created Taxable Supply Information](#) with a worksheet detailing the building consents.

The territorial authority or stand-alone building consent authority emails the BCTSI and [worksheet](#) to MBIE and transfers the levy payment into MBIE's bank account.

Note that a separate payment is required for building levy - payments for other purposes must not be included with the building levy payment.

For more information about Buyer-Created Taxable Supply Information see [Buyer-created taxable supply information \(ird.govt.nz\)](#)

See Appendices one and two for an example of a Buyer-Created Taxable Supply Information and worksheet

If territorial authorities or stand-alone building consent authorities make the building levy payment to MBIE on or by the 20th of the month following the date the building consent was granted, the building consent authority (stand-alone or local) may retain three per cent of the levies collected. This is generally referred to as an administration fee.

MBIE may recover any unpaid amounts and choose to charge interest if building levy payments are not made on time.

Table 5 – example of building levy amount paid to MBIE from a territorial or stand-alone building consent authority

Calculation of final balance	
Total of all estimated values of building consent applications	\$15,300,000
Total of estimated values of building consent applications of \$65,000 or more	\$15,000,000
Total levies collected	\$26,250
Less administration fee (three per cent)	\$787.50
Levy amount payable to MBIE	\$25,462.50

The Table 5 figure includes \$300,000 of building consent applications that are under the threshold of \$65,000, which would not incur a levy.

The territorial authority or stand-alone building consent authority must keep a copy of records relating to building consents including the:

- › estimated value of the total building work to which each building consent relates
- › amount of any building levy payable, and
- › date of payment of the building levy from the applicant.

This information is to be made available to MBIE for the purposes of review or audit as and when requested.

What does the law say?

- › [Section 60](#) specifies that a building consent authority may retain 3 per cent of the levies for which the territorial authority is liable.
- › [Section 63](#) specifies that the chief executive of MBIE may obtain information in order to assess amount of levy payable.

Amendments to the value of building work

If the value of building work changes after the building consent has been granted (but before the code compliance certificate has been issued), the building consent authority must recalculate the building levy based on the new amended value of building work.

The building levy rate and threshold used in the new calculation is the rate and threshold that applied as at the date the original building consent was granted.

Sufficient information must be provided to MBIE in the monthly return to show the date and value of building work of the original consent, any subsequent changes to the value of building work and the current change. This is to allow MBIE to check that the correct amount of building levy has been calculated.

Refunds

If an applicant requests a refund of building levy due to the building consent lapsing, the value of building work reducing, or the building work no longer going ahead, then the refund should be paid by the building consent authority as they are best placed to note any amendments to the building consent and to be able to verify the amount of the refund.

The territorial authority or stand-alone building consent authority should include the refund information on their next monthly return, reducing the monthly return to MBIE accordingly.

Sufficient information must be provided to MBIE to show the date and value of building work of the original consent, any subsequent changes to the value of building work and the refund calculation.

As the building consent authority has already done the administrative work to collect the building levy, they may retain three percent from the applicant (if they choose to) and refund the applicant the balance. Note that this is assuming that the building levy was paid to MBIE by the 20th of the month.

Examples of how to recalculate the building levy if the value of building work changes

Example 1: Calculation of building levy on an amendment

Phillip and Lucy applied for a building consent for their new house. After the consent was granted they decided to increase the size the house, increasing the value of building work by \$50,000. Phillip and Lucy apply to the building consent authority for an amendment to their original consent. The building consent authority recalculates the amount of building levy payable, taking into account the original amount of the estimated building work.

Original value of building work	Date Consent granted	Levy paid (based on \$1.75 including GST)	Amendment to building consent	Calculation of building levy based on amendment
\$590,000	10 July 2024	\$1,032.50 (590 x \$1.75)	Increased by \$50,000	Phillip and Lucy pay an additional \$87.50 (50 x \$1.75)

Example 2: Calculation of building levy on an additional amendment.

Melissa and Robert were granted a building consent for their new house. However, they subsequently change the house plans. The original building consent was amended, and building levy paid on the increase of \$50,000. Melissa and Robert have now decided to make further changes, applying to the building consent authority to amend their consent again, increasing the value of building work by another \$10,000. As the building consent must be considered on the total estimated value of building work, the building levy must be calculated on the additional building work of \$10,000. The threshold does not apply to each amendment individually.

Original value of building work	Date Consent Granted	Levy paid	Subsequent amendment to building consent	Calculation of building levy based on second amendment
\$600,000	19 April 2024	\$1,050.00 (600 x \$1.75) 1 st amendment \$87.50 (50 x \$1.75)	Increased by \$10,000	\$17.50 building levy payable 10 x \$1.75 = \$17.50

Example 3: The original value of building work was under the threshold, so building levy was not charged for the original consent (after 1 July 2024).

Roimata is planning an alteration to her house and a building consent has been granted, based on the building work value of \$47,000. As the value of the building work was under the threshold of \$65,000 (including GST), building levy was not payable. Roimata has now decided to change the materials being used for the alteration, increasing the value of the building work by \$22,000.

Original value of building work	Date Consent granted	Levy paid	Amendment to building consent	Calculation of building levy based on amendment
\$47,000	17 July 2024	Nil	Increased by \$22,000	\$120.75 building levy payable 69 x \$1.75 = \$120.75

Example 4: Value of building work reduces below new threshold where the original consent was granted before 1 July 2024

On 31 May 2024, Sione was granted a building consent for the construction of a large shed with an estimated value of building work of \$82,500. Sione has now decided to reduce the size of the shed and the new estimated value of building work is \$60,000. As the consent was originally granted before the new threshold of \$65,000 came into effect, the threshold of \$20,444 that was in effect at the time applies. He is entitled to a refund on the difference in the value of building work.

Original value of building work	Date Consent granted	Levy paid (based on \$1.75 including GST)	Amendment to building consent	Calculation of building levy based on amendment
\$82,500	31 May 2024	\$145.25 (83 x \$1.75)	Decreased by \$22,500	Building levy refund calculation: \$40.25. (23 X \$1.75) The building consent authority may decide to retain 3% (\$1.21) and pay Sione the balance of \$39.04

Example 5: Value of building work reduces below threshold where the original consent is granted on or after 1 July 2024

Aakash was granted a building consent for the construction of an office at his commercial premises, with an estimated value of building work of \$75,000. The building levy payable was \$131.25. Aakash has now decided that he will construct a smaller office for \$50,000. As the value of building work will now be below the threshold of \$65,000, he is entitled to a refund of the building levy previously paid.

Original value of building work	Date Consent granted	Levy	Amendment to building consent	Calculation of building levy based on amendment
\$75,000	19 July 2024	\$131.25 (75 x \$1.75)	decreased by \$25,000	Building levy refund calculation: \$131.25. (75 X \$1.75) The building consent authority may decide to retain 3% (\$3.94) and pay Aakash the balance of \$127.31

Example 6: Amendment to a consent granted prior to current building levy rate

Nikau and Mikaere were granted a building consent for their new home in 2019. Nikau is building the house himself; the house is still under construction in 2024. They have applied to the building consent authority for an amendment to their original consent to add an ensuite, increasing the value of building work by \$35,000. As this is an amendment to a building consent calculated at a previous rate of building levy, the levy must be calculated using the rate applicable as at the date the original consent was granted.

Original value of building work	Date Consent granted	Levy paid (based on \$2.01 including GST)	Amendment to building consent	Calculation of building levy based on amendment
\$550,000	4 October 2019	\$1,105.50 (550 x \$2.01)	Increased by \$35,000	An additional \$70.35 of building levy is payable. (35 X \$2.01)

Example 7: A building consent that has been amended several times

Tama and Jolene were granted a building consent in 2018 for an extension to their house. They paid building levy calculated at the applicable rate as at the date the consent was granted. Tama and Jolene subsequently added an additional toilet and updated the layout of the plans, resulting in an increase of \$26,000 to the estimated value of building work.

In September 2020 Tama changed some of the building materials being used for the extension, resulting in an increase to the value of the building work. In January 2022 Tama and Jolene decided to reduce the size of their extension, reducing the overall value of building work. For each amendment, the building consent authority calculated the building levy using the applicable building levy rate and threshold at the date the original consent was granted.

Original value of building work	Date	Levy paid (based on \$2.01 including GST)	Amendment to building consent	Calculation of building levy based on amendment
\$150,000 Consent granted 4 October 2018	Consent amended 5 February 2019	\$301.50	Increased by \$26,000 (amendment 1)	Additional building levy of \$52.26 payable $26 \times \$2.01 = \52.26 Based on the rate as at the time the original building consent was granted
	Consent amended 30 September 2020		Increased by another \$10,000 (amendment 2)	An additional \$20.10 building levy payable
	Consent amended 26 January 2022		Decreased by \$15,500 (amendment 3)	Refund of \$30.15 payable to Tama and Jolene. Value of building work: $\$150,000 + \$26,000 + \$10,000 - \$15,500 = \$170,500$ $171 \times \$2.01 = \343.71 levy payable Original levy paid plus previous amendments $\$301.50 + \$52.26 + \$20.10 = \373.86 $\$373.86 - \$343.71 = \$30.15$ refund The building consent authority may decide to retain 3% (\$0.90) and pay Tama and Jolene the balance of \$29.24

Every time there is a change in the value of the building work, the new total value of building work must be considered. In the example 7, building levy is payable on amendment 2, as the total value of building work must be considered (not just the amount of the amendment).

7. Late payments and record keeping

Territorial authorities and stand-alone building consent authorities are liable to MBIE for building levy for building consents granted.

The territorial authority or stand-alone building consent authority is responsible for paying the building levy (on or by the 20th of the month following the date the building consent was granted) to MBIE and providing a certificate stating that the payment is correct.

If the territorial authority or stand-alone building consent authority is late with their payment, MBIE may choose to charge interest.

The building consent authority (including stand-alone BCAs) must keep a copy of records relating to building consents including the:

- › estimated value of the total building work to which each building consent relates
- › amount of any building levy payable, and
- › date of payment of the building levy from the applicant.

This information must be made available to MBIE for the purposes of audit as and when requested.

What does the law say?

- › [Section 58, liability to pay levy: stand-alone building consent authority](#)
- › [Section 59, liability to pay levy: territorial authority](#)
- › [Section 61, liability to pay levy: Chief Executive may recover unpaid levies from territorial authority or stand-alone building consent authority](#)
- › [Section 64, audit of issue of building consents for the purpose of ascertaining payment of the levy.](#)

8. Building levy compliance

MBIE's approach to achieve compliance objectives is to enable and ensure the performance of building consent and territorial authorities. MBIE has suite of activities that aim to do this. These activities include:

- › promoting compliance (engage, educate and enable)
- › developing a picture of risk using monitoring and analysis, and
- › identifying and respond to non-compliance.

Penalties and offences in the building regulatory system are to deter poor or illegal behaviour and strengthen the enforcement of the building regulatory system. They are used as a last resort following non-compliance.

For building levy compliance, MBIE can enforce penalties if a:

- › person fails to comply with a requirement to provide information about the estimated value of building work
- › stand-alone building consent authority or territorial authority fails to provide information to MBIE in the situation where MBIE is trying to assess the amount of building levy payable based on estimated value of building work.

The maximum fine upon conviction is:

- › for an individual for the offences above, is \$5,000, and
- › for a building consent authority or a territorial authority is \$25,000.

Territorial authorities or building consent authorities (including stand-alone BCAs) who require clarification on information in this document should contact MBIE by emailing: buildinglevyreturns@mbie.govt.nz

9. Transitional arrangements

The building levy rate and threshold should always be those applicable as at the date the original building consent was **granted**.

Transitional Arrangement for 1 July 2024 changes

Any building consent applications received by the building consent authority in the lead up to the threshold change on 1 July 2024 must use the threshold specified, as at the **grant date** of the application.

For example, a building consent application with an estimated value of building work of \$50,000 (including GST), received on 6 June 2024 and **granted** on 20 June 2024 would be liable for building levy, as the threshold is \$20,444 (including GST) until 30 June 2024. If the same application was not **granted** until 3 July 2024, the building levy would not be payable, as the estimated value of building work is under the threshold that comes into effect on 1 July 2024.

For building consents granted prior to 1 July 2024, that are amended after this date, the threshold that is specified as at the grant date of the original consent will apply.

For example, a building consent application for building work with an estimated value of building work of \$80,000 (including GST) **granted** on 19 April 2024 is amended after 1 July 2024. The value of building work is decreasing to \$50,000 (including GST). As the threshold at the time the original building consent was **granted** was \$20,444 (including GST), building levy is payable on the new amended value of \$50,000 (including GST). The applicant is entitled to a refund on the reduction of \$30,000.

Transitional arrangements for 26 November 2024 changes

Up until commencement of the Building (Earthquake-prone Building Deadlines and Other Matters) Amendment Act to allow stand-alone building consent authorities to pay building levy direct to MBIE, BCAs have to pay building levy to the local territorial authority within five working days of a building consent being granted. For any building consents granted by a stand-alone building consent authority from 1 November 2024 to 25 November 2024 (the day before the commencement date of the Amendment Act), the building levy and required information must be provided to the local territorial authority.

The stand-alone building consent authority will be responsible for compiling, providing information and making payment for building levy to MBIE from 26 November 2024 (commencement date).

Appendix One: Example of Buyer-Created Taxable Supply Information

INVOICE

Buyer-Created Taxable Supply Information IRD Approved

Invoice Number:
Monthly Levy Period:
Invoice Date:

Council logo

Supplier

Ministry of Business, Innovation & Employment
PO Box 1473
Wellington 6140
GST No: 109-304-085

Building consent authority

GST NO: xxx-xxx-xxx

Ministry of Business, Innovation and Employment Building Consent Levy (Building Act 2004)

Total of all estimated values of building consent applications	<input type="text"/>
Total of estimated values of building consent applications over the threshold	<input type="text"/>
Total levies collected ^A	<input type="text"/>
Total of estimated values of building consent refunds over the threshold	<input type="text"/>
Total levies refunded ^B	<input type="text"/>
Total levy liability to MBIE (Subtract refund amount if applicable) ^{A-B=C}	<input type="text"/>
Less retention (3%) ^{C*3%=D}	\$ 0.00
Levy amount payable to MBIE ^{C-D}	<input type="text"/>

These amounts include GST

Statement

According to the financial records of the [building consent authority]
and to the best of my knowledge and belief, this payment is correct.

Signed:

Name:

Notes

1. A completed copy of this invoice must be forwarded to financialaccounting@mbie.govt.nz
2. A listing of individual consents detailing estimated building value and levy applied must be attached
3. Administration fees are not retainable by BCA's if payment is not received in the Ministry's banking system by the due date which is the 20th day of the month following the month in which the relevant building consent was granted
4. Payment to be made to MBIE bank account 03-0049-0005128-00 using 'BuildingLevy' as reference

Send soft copy PDF only to buildinglevyreturns@mbie.govt.nz

[illegible]

Date: _____

Appendix Three: Historical levy rates

List of building levy rates and dates they applied:

From	To	Levy rate incl GST	Threshold incl GST
1 July 2024	Current	\$1.75	\$65,000
1 July 2020	30 June 2024	\$1.75	\$20,444
1 October 2010	30 June 2020	\$2.01*	\$20,000**
1 April 2005	30 September 2010	\$1.97	\$20,000
1 December 1995	31 March 2005	\$0.65	\$20,000
1 November 1994	30 November 1995	\$0.80	\$20,000
1 January 1994	31 October 1994	\$1.00	\$20,000

*This was not a change in the building levy rate, it was as a result of GST changing from 12.5 per cent to 15 per cent. The GST exclusive rate was \$1.75 + GST at 12.5 per cent = \$1.97, when GST changed it became \$1.75 + GST at 15 per cent = \$2.01

** Councils commonly used a threshold of \$20,444 from the date GST increased from 12.5 per cent to 15 per cent, however the threshold was not updated in the Building (Levy) Regulations until 2019.



Te Kāwanatanga o Aotearoa
New Zealand Government

BP 11051