

Building permit levy – requirement to forward to the Building Commission

This updates the previous *Practice Note 2005-48* issued June 2005.

1. Summary

It is the responsibility of building surveyors to report all building permits issued and forward the collected amounts of building permit levy to the Building Commission. The building permit levy (including HIH levy) is payable by the applicant for the building permit and must be paid before the building permit can be issued (Building Act 1993 Section 201 (2)).

A building surveyor who receives an amount for the levy must forward a monthly return and pay the levy to the Building Commission, providing details of all building permits issued (Building Act 1993 Section 201 (7)).

2. Ruling

The Building Regulations 2006 prescribe the requirements of building surveyors who receive an amount of levy under section 201 of the Building Act 1993.

Building surveyors must -

- ▶ record the date and amount of building permit levy received (regulation 321)
- ▶ pay into the Building Administration Fund (within 7 days after the end of the month) all amounts received for building permits issued during that month (regulation 321)

Building surveyors are required to include in the building permit levy return details of all building permits issued during the month, including those building permits where there is no levy payable.

Only amounts of building permit levy received in respect of building permits issued during that month should be included in the building permit levy return.

It is important that only details of building permits issued are reported on the building permit levy return. This will ensure that information provided is accurate as at the date of issue of the building permit.