|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| On receipt, this form becomes a Tax Invoice: GST No. 51-508-017 | | | | | |
| **SECTION 1 - BROADCASTER INFORMATION** | | | | | |
| BROADCASTER NAME/NZBN NUMBER | | | | STATION NAME(S) | |
| ADDRESS | | | | NAME OF CONTACT PERSON | |
| TELEPHONE | | | | EMAIL | |
| TOTAL REVENUE $ .............................. | | | | FINANCIAL YEAR ENDED ....../....../...... | |
| **SECTION 2 - BROADCASTER CERTIFICATION**  The information provided in this levy return form is accurate and complete and provides a true and fair statement of total revenue: | | | | | |
| SIGNED | | | | COMPANY | |
| NAME | | | | DATE | |
| **IF TOTAL REVENUE IS OVER $500,000, YOU MUST CALCULATE REVENUE SUBJECT TO THE LEVY AMOUNT BY COMPLETING SECTION 3.**  **IF REVENUE SUBJECT TO THE LEVY IS OVER $500,000, A LEVY IS PAYABLE.**  **WHETHER OR NOT A LEVY IS PAYABLE, YOU MUST EITHER ATTACH A COPY OF YOUR FINANCIAL STATEMENTS OR HAVE YOUR AUDITOR COMPLETE SECTION 5.** | | | | | |
| **SECTION 3 - LEVY PAYABLE** | | | | | |
| TOTAL REVENUE | A $......................... | | | Revenue is the total income as stated in your relevant financial statements. | |
| Less TOTAL DEDUCTIONS  (only available with an auditor’s certificate, see Section 5 below) | B $......................... | | | To find B go to CALCULATING DEDUCTIONS (Section **4** below) | |
| REVENUE SUBJECT TO LEVY | C $......................... | | | To calculate C use A-B=C  If C is less than $500,000, no levy is payable | |
| LEVY PAYABLE | D $......................... | | | To calculate D multiply C by .00051 | |
| plus GST at 15% | E $......................... | | |  | |
| **TOTAL AMOUNT PAYABLE** | $......................... | | | To calculate use D+E= TOTAL AMOUNT PAYABLE | |
| **SECTION 4 - CALCULATING DEDUCTIONS – Auditor Certificate Required** | | | | | |
| Deduction (1) | $......................... | | 1. Funding from government agencies which is provided for specific programme production and development (some categories of NZ On Air and some Te Māngai Pāho funding). This does not include general operations funding | | |
| Deduction (2) | $......................... | | 1. Direct government funding for contestable allocation to programme production and development | | |
| Deduction (3) | $......................... | | 1. Funding for, or revenue from, offshore broadcasting which is solely transmitted and received outside New Zealand (broadcasts cannot be received in New Zealand) | | |
| Deduction (4) | $......................... | | 1. Revenue for or from non-broadcast activity (third party investments, programme sales, facilities hire, archives, merchandising, rent, tax, subvention, interest) | | |
| TOTAL DEDUCTIONS | $......................... | |  | | |
| **SECTION 5 - AUDITOR’S CERTIFICATION – MUST BE COMPLETED BY INDEPENDENT AUDITOR IF DEDUCTIONS ARE CLAIMED OR IF FINANCIAL STATEMENTS ARE NOT PROVIDED** | | | | | |
| The above levy calculation represents a true and fair statement of total revenue derived from broadcasting in New Zealand for the financial year specified in the return. Deductions from total revenue are in accordance with the outlined definitions: | | | | | |
| SIGNED BY AUDITOR | | | | AUDITOR’S COMPANY | |
| NAME OF AUDITOR | | | | DATE | |
| **SECTION 6 - OFFICE USE ONLY** | | | | | |
| DATE RECEIVED | | CHECKED BY | | | APPROVED |
| DATE INVOICE ISSUED | | LEVY RECEIVED | | |  |
| **SEND YOUR COMPLETED RETURN AND SUPPORTING INFORMATION TO BSA AT** [**levies@bsa.govt.nz**](mailto:levies@bsa.govt.nz) **OR PO BOX 9213 WELLINGTON 6141**  **IF A LEVY IS PAYABLE PLEASE MAKE PAYMENT BY 31 JULY BY DIRECT CREDIT TO BROADCASTING STANDARDS AUTHORITY,**  **BANK OF NEW ZEALAND, WELLINGTON, ACCOUNT NUMBER: 02-1269-0019454-000**  May 2017 | | | | | |

PO Box 9213, WELLINGTON 6141

(04) 382 9508

levies@bsa.govt.nz

**BROADCASTING LEVY RETURN**

This notice is issued under section 30A-30G of the Broadcasting Act 1989

**Completing the Levy Form**

START



If total revenue is $500,000 or less

Complete the Broadcaster Information section (**1**)

If you want to claim deductions to calculate total revenue derived from broadcasting in New Zealand

YOU MUST EITHER

END

Pay levy to BSA by 31 July

Send annual return and your financial statements or auditor certification (if deductions are claimed) to BSA

END

If you do not want to claim deductions

Complete Broadcaster Certification section (**2**) and calculate the Levy payable in section (**3**)

Complete section (**4**) and have an independent auditor complete and sign the Auditor’s Certification in section (**5**)

If your revenue after deductions is over $500,000

If total revenue is over $500,000

Send annual return and supporting information to BSA by 31 July

If revenue after deductions is $500,000 or less

Complete the Broadcaster Certification section (**2**)

Complete the annual levy return and have an independent auditor complete the Auditor’s Certification (**5**)

Complete the annual levy return and attach a copy of your financial statements