Version
as at 5 August 2026

Infrastructure Funding and Financing Act 2020

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Commencement	see section 2

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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.

This Act is administered by the Ministry for Cities, Environment, Regions, and Transport.

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Infrastructure Funding and Financing Act 2020.

2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

Part 1
Preliminary provisions

3 Purpose

(1) The purpose of this Act is to provide a funding and financing model for the provision of infrastructure for urban development, that—

(a) *[Repealed]*

(b) *[Repealed]*

(c) supports community needs; and

(d) appropriately allocates the costs of infrastructure.

(2) In this section, **urban development** includes—

(a) development of housing, including public housing and community housing, affordable housing, homes for first-home buyers, and market housing:

(b) development and renewal of urban environments, whether or not this includes housing development:

(c) development of related commercial, industrial, community, or other amenities, infrastructure, facilities, services, or works.

Section 3(1): amended, on 30 November 2022, by section 62(1) of the Statutes Amendment Act 2022 (2022 No 75).

Section 3(1)(a): repealed, on 5 August 2026, by section 4 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 3(1)(b): repealed, on 5 August 2026, by section 4 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 3(2): inserted, on 30 November 2022, by section 62(2) of the Statutes Amendment Act 2022 (2022 No 75).

4 Outline of this Act

(1) This Part contains preliminary provisions.

(2) Part 2 describes how a levy to fund eligible costs relating to eligible infrastructure is authorised.

(3) Part 3 describes how and by whom a levy is administered when the RLA is a territorial authority.

(3A) Part 3A describes how and by whom a levy is administered when the RLA is a water organisation.

(4) Part 4 provides for operational and financial controls and powers.

(5) Part 5 provides for monitoring, enforcement, remedies, and some miscellaneous matters.

Section 4(3): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 4(3A): inserted, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

5 Transitional, savings, and related provisions

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

6 Act binds the Crown

This Act binds the Crown.

Interpretation

7 Interpretation

(1) In this Act, unless the context otherwise requires,—

annual levy means the amount of levy set by a responsible SPV under subpart 3 of Part 2 as the amount of levy intended to be collected in any levy year

annual levy resolution means a resolution that sets an annual levy, made by a responsible SPV under section 45 or 50

Auckland water organisation has the same meaning as in section 4(1) of the Local Government (Auckland Council) Act 2009

construction, in relation to infrastructure, includes—

(a) design of the infrastructure; and

(b) commissioning of the infrastructure; and

(ba) operation of the infrastructure—

(i) during construction; and

(ii) between commissioning and vesting or transfer (if the infrastructure is to be vested or transferred); and

(c) all other necessary steps in a construction project, including planning, regulatory processes, tenders, project delivery, and contract management and administration

costs of the construction of eligible infrastructure means the costs of the construction of eligible infrastructure that are set out in section 9(3)

council-controlled organisation has the same meaning as in section 6 of the Local Government Act 2002

court means, in relation to any matter, the court before which the matter is to be determined (*see* section 160, which confers exclusive jurisdiction on the High Court in proceedings other than specified proceedings)

Crown Manager means a Crown Manager appointed under section 126

developed land means a parcel of land that—

(a) is of a size specified in the levy order; and

(b) satisfies the factor or factors that must be used to determine whether land is considered to be developed, as set out in the levy order

development contribution has the same meaning as in section 197(2) of the Local Government Act 2002

due date, in relation to a levy or part of a levy, means the last day for payment of the levy, or the part of the levy, that is set out in the RLA's levy assessment

eligible costs has the meaning set out in section 9

eligible infrastructure has the meaning set out in section 8

excess levy means levy revenue that—

(a) is recognised by the responsible SPV as income in relation to the levy period; and

(b) has not, at the end of the period, been applied to eligible costs

financial contribution has the same meaning as in section 108(9) of the Resource Management Act 1991

government agency means—

(a) a department or departmental agency within the meaning of section 2 of the State Sector Act 1988; or

(b) a Crown entity within the meaning of section 7 of the Crown Entities Act 2004; or

(c) a Schedule 4A company within the meaning of section 2(1) of the Public Finance Act 1989

IFF funding means funding under this Act for eligible costs relating to eligible infrastructure

levy—

(a) means a levy authorised by a levy order; and

(b) includes a penalty added to a levy in accordance with section 75 or 86S

levy area means—

(a) the geographic area or areas of land for which a levy is authorised by a levy order; but

(b) excludes any geographic area or areas of land that have been excluded by an SPV under section 98P

levy assessment means the notice of levy liability that is given to a levypayer under section 70 or 86P

levy order means an Order in Council made under section 29

levy period means the period over which a levy is to be payable, as specified in a levy order or as later reduced by the responsible SPV under section 52 or 98P

levy revenue means levy that has been collected or is intended to be collected

levy year, in a levy period, means a period of 12 months within the levy period, beginning on 1 July

levypayer means the person who is liable—

(a) under section 37 to pay any levy that is due on a rating unit or separate rating area; or

(b) under section 37A to pay any levy that is due on a property or Māori land

Māori land, in relation to a water organisation, has the same meaning as in section 4 of Te Ture Whenua Maori Act 1993

maximum levy revenue means the amount of levy revenue that a levy order specifies as the maximum amount of levy that may be collected over the levy period (or that amount as later reduced under section 52 or 98P)

monitor means the monitor appointed under section 118

previous contribution has the meaning set out in section 94(2)

property, in relation to a water organisation, has the same meaning as in section 94(5) of the Local Government (Water Services) Act 2025

proposer means the person who proposes the use of a levy to fund eligible costs relating to eligible infrastructure

publish, in relation to the monitor or an RLA (the **publisher**), means to publish on an Internet site that is maintained by or on behalf of the publisher and is publicly available as far as practicable and free of charge

ratepayer has the same meaning as in section 10 of the Local Government (Rating) Act 2002

rates assessment has the same meaning as in section 5 of the Local Government (Rating) Act 2002

rating information database has the same meaning as in section 5 of the Local Government (Rating) Act 2002

rating unit means a rating unit for the purposes of the Rating Valuations Act 1998

receiver has the same meaning as in section 2(1) of the Receiverships Act 1993

recommender means the recommender appointed under section 155

resolution, in relation to a responsible SPV, means a formal resolution, determination, or decision of the SPV, including,—

(a) in the case of a company within the meaning of section 2(1) of the Companies Act 1993, a resolution of the board of the company in accordance with clause 5(3) of Schedule 3 of that Act; or

(b) in the case of a limited partnership within the meaning of section 6 of the Limited Partnerships Act 2008, a resolution of the limited partnership within the meaning of section 4 of that Act; or

(c) in the case of a Crown entity within the meaning of section 7(1) of the Crown Entities Act 2004, a resolution of the board made in accordance with clause 12 of Schedule 5 of that Act

responsible infrastructure authority has the meaning set out in section 9A

responsible levy authority or **RLA** has the meaning set out in section 9B, 9C, or 9D

responsible levy authority that is a territorial authority or **RLA that is a territorial authority** means a responsible levy authority described in section 9D(2)

responsible levy authority that is a water organisation or **RLA that is a water organisation** means a responsible levy authority described in section 9B(2) or 9C(2)

responsible Minister means the Minister who, under the authority of any warrant or with the authority of the Prime Minister, is responsible for the administration of this Act

responsible SPV, in relation to any function referred to in this Act, means,—

(a) if 1 SPV is named in a levy order, that SPV; or

(b) if 2 or more SPVs are named in a levy order, the SPV identified in the order as being responsible for the function to which the reference relates

separate rating area means land that has become a separate rating area under section 98A of the Local Government (Rating) Act 2002

significant problem, in relation to a responsible SPV, means a failure by the SPV to comply with this Act or a levy order that could have adverse consequences for 1 or more levypayers

SPV (or **special purpose vehicle**) means a company, limited partnership, Crown entity, or other person that—

(a) meets the requirements of section 10; and

(b) is identified by a levy order as being responsible for the matters set out in the order

State enterprise has the same meaning as in section 2 of the State-Owned Enterprises Act 1986

surplus levy, in relation to a levy year, means levy payable in relation to that year that exceeds eligible costs incurred during that year

territorial authority has the same meaning as in section 5(1) of the Local Government Act 2002

undeveloped land means land within a levy area that is not developed land

vest, in relation to eligible infrastructure, means to transfer the infrastructure to a responsible infrastructure authority under a vesting agreement

vesting agreement means an agreement under section 90

water organisation has the same meaning as in section 4 of the Local Government (Water Services) Act 2025

water services has the same meaning as in section 4 of the Local Government (Water Services) Act 2025

water services infrastructure means infrastructure relating to water supply, sewerage, treatment and disposal of sewage, or stormwater drainage.

(2) *[Repealed]*

Section 7(1) **Auckland water organisation**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **construction** paragraph (b): replaced, on 5 August 2026, by section 5(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **construction** paragraph (ba): inserted, on 5 August 2026, by section 5(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **costs of the construction of eligible infrastructure**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **developed land**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **due date**: amended, on 5 August 2026, by section 5(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **environmental contribution**: repealed, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 7(1) **financial contribution**: inserted, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 7(1) **IFF funding**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **levy** paragraph (b): amended, on 5 August 2026, by section 5(4) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **levy area**: replaced, on 5 August 2026, by section 5(5) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **levy assessment**: amended, on 5 August 2026, by section 5(6) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **levy period**: amended, on 5 August 2026, by section 5(7) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **levypayer**: replaced, on 5 August 2026, by section 5(8) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **Māori land**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **maximum levy revenue**: amended, on 5 August 2026, by section 5(9) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **property**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **publish**: amended, on 5 August 2026, by section 5(10) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **responsible infrastructure authority**: replaced, on 5 August 2026, by section 5(11) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **responsible levy authority**: repealed, on 5 August 2026, by section 5(12) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **responsible levy authority** or **RLA**: inserted, on 5 August 2026, by section 5(12) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **responsible levy authority that is a territorial authority** or **RLA that is a territorial authority**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **responsible levy authority that is a water organisation** or **RLA that is a water organisation**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **separate rating area**: inserted, on 1 July 2021, by section 54(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 7(1) **State enterprise**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **undeveloped land**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **water organisation**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **water services**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(1) **water services infrastructure**: inserted, on 5 August 2026, by section 5(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 7(2): repealed, on 5 August 2026, by section 5(13) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

8 Meaning of eligible infrastructure

(1) In this Act, **eligible infrastructure** means infrastructure that is—

(a) of the type set out in subsection (2); and

(b) described in a levy order as infrastructure in relation to which a levy is authorised.

(2) The type of infrastructure for which a levy may be authorised is new or upgraded—

(a) water services infrastructure; or

(b) transport infrastructure; or

(c) community infrastructure or community facilities; or

(d) environmental resilience infrastructure.

(3) In this section,—

community facilities has the same meaning as in section 197(2) of the Local Government Act 2002

community infrastructure has the same meaning as in section 197(2) of the Local Government Act 2002, except for the following:

(a) the land is not required to be owned or controlled, or to be acquired, by the territorial authority:

(b) the development assets on the land are not required to be owned or controlled by the territorial authority

environmental resilience infrastructure means infrastructure for—

(a) managing risks from natural hazards, including by avoiding or mitigating those hazards and reducing those risks; and

(b) environmental restoration generally

natural hazard has the same meaning as in section 2(1) of the Resource Management Act 1991

transport infrastructure means—

(a) infrastructure that facilitates transport on land by any means; or

(b) infrastructure that facilitates coastal shipping (including transport by means of harbour ferries, or ferries or barges on rivers or lakes).

Section 8(3) **community infrastructure**: replaced, on 5 August 2026, by section 6(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 8(3) **natural hazard**: amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 8(3) **water services infrastructure**: repealed, on 5 August 2026, by section 6(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

9 Meaning of eligible costs

(1) In this Act, **eligible costs** means costs that are—

(a) of a type set out in subsection (2); and

(b) described in a levy order as the costs that may be met by the levy.

(2) The types of costs for which a levy may be authorised are—

(a) the costs of the construction of eligible infrastructure that are set out in subsection (3); and

(b) the costs of financing the construction of eligible infrastructure that are set out in subsection (4); and

(ba) the costs incurred in operating and maintaining eligible infrastructure after it is constructed (to the extent that those costs are not referred to in subsection (3)(c)); and

(c) the costs of the administration of a levy that are set out in subsection (5); and

(d) any further costs incurred by a responsible SPV in complying with this Act and the levy order; and

(e) the general operating costs of a responsible SPV.

(3) The costs of the construction of eligible infrastructure are—

(a) establishment costs; and

(b) construction costs; and

(c) costs incurred in operating, repairing, and maintaining eligible infrastructure after it is constructed and—

(i) before it is vested (to the extent that it will vest in a responsible infrastructure authority); or

(ii) before it is transferred to another person (to the extent that it is transferred).

(4) The financing costs are—

(a) the costs of meeting a responsible SPV's commitments under any loan or obligations under any incidental arrangement; and

(b) the costs of refinancing; and

(c) a return on the capital provided by holders of debt or equity.

(5) The levy administration costs are—

(a) costs incurred by an RLA in assessing and collecting a levy; and

(b) costs incurred by an RLA or a responsible SPV in recovering unpaid levy; and

(c) costs incurred by the recommender, the monitor, or a Crown Manager in performing their functions or duties or exercising their powers under this Act, if a responsible SPV is liable to fund or reimburse those costs.

(6) In this section,—

construction costs includes—

(a) direct construction costs, insurance relating to construction, and project contingency costs incurred by a responsible SPV; and

(b) construction costs incurred by any other person in relation to any matters set out in paragraph (a), if the responsible SPV is contractually liable to fund or reimburse that person's construction costs

establishment costs includes—

(a) costs incurred in the establishment of a responsible SPV; and

(b) costs incurred in relation to the acquisition and preparation of land on which eligible infrastructure is to be constructed, including the costs of purchasing or otherwise acquiring land and the costs of procuring designations under the Resource Management Act 1991; and

(c) costs incurred by a responsible SPV in relation to planning and arranging for the commencement of construction work and in relation to any levy proposal; and

(d) costs incurred by any other person (including levy proposal costs) in relation to any matters set out in paragraphs (a) to (c), if the responsible SPV is contractually liable to fund or reimburse that person's costs

general operating costs means general management and administration costs associated with the construction of eligible infrastructure, the financing of that construction, the administration of a levy, or any support or service received from the Crown

incidental arrangement and **loan** have the same meanings as in section 112 of the Local Government Act 2002, except that each reference to a local authority must be read as a reference to the responsible SPV that is party to the loan or arrangement

levy proposal costs means costs incurred by—

(a) the proposer of a levy that is authorised by a levy order; or

(b) the recommender or any other person acting on behalf of the Crown in relation to any levy proposal.

Section 9(2)(ba): inserted, on 5 August 2026, by section 7(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 9(3)(c): replaced, on 5 August 2026, by section 7(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 9(5)(a): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 9(5)(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 9(6) **establishment costs** paragraph (b): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

9A Meaning of responsible infrastructure authority

(1) A **responsible infrastructure authority**, in relation to eligible infrastructure, means an agency—

(a) in which the eligible infrastructure is, or is proposed to be, vested (to the extent of the vesting); or

(b) that owns, or is proposed to own, the eligible infrastructure (if the eligible infrastructure is to be both constructed and owned by the agency without any vesting agreement).

(2) In subsection (1), an **agency** means—

(a) the RLA:

(b) if the RLA is a territorial authority, a council-controlled organisation of the RLA:

(c) a territorial authority:

(d) a water organisation:

(e) the relevant regional council:

(f) a government agency:

(g) a State enterprise.

Section 9A: inserted, on 5 August 2026, by section 8 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

9B Responsible levy authority that is water organisation

(1) This section applies if a levy is authorised only for water services infrastructure that is, or will be, used to provide water services for which a water organisation is responsible through a transfer agreement as set out in section 12 or 15 of the Local Government (Water Services) Act 2025.

(2) The **responsible levy authority** or **RLA**, in relation to the levy area, is—

(a) the water organisation for the service area in which the levy area is located; or

(b) if the levy area is located in more than 1 service area, each water organisation in whose service area any part of the levy area is located.

(3) For the purposes of subsection (2)(b), each RLA's responsibility under this Act relates only to the part of the levy area that is in the water organisation's service area.

(4) This section does not apply to an Auckland water organisation.

(5) In this section, **service area**, in relation to a water organisation, means the area specified in the transfer agreement between that organisation and a territorial authority.

Section 9B: inserted, on 5 August 2026, by section 8 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

9C Responsible levy authority that is water organisation: Auckland water organisation

(1) This section applies if a levy is authorised only for—

(a) infrastructure that is, or will be, used to provide water supply or wastewater services (as defined in section 4(1) of the Local Government (Auckland Council) Act 2009) for which an Auckland water organisation is responsible; or

(b) water services infrastructure that is, or will be, used to provide water services for which an Auckland water organisation is responsible through a transfer agreement as set out in section 12 or 15 of the Local Government (Water Services) Act 2025.

(2) The **responsible levy authority** or **RLA**, in relation to the levy area, is the Auckland water organisation.

Section 9C: inserted, on 5 August 2026, by section 8 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

9D Responsible levy authority that is territorial authority

(1) This section applies if,—

(a) despite section 9B or 9C, a levy is authorised only for infrastructure described in either of those sections but the territorial authority and the water organisation have agreed that the territorial authority will be the responsible levy authority; or

(b) a levy is authorised in a circumstance other than that described in section 9B or 9C.

Example 1

A levy is authorised for both water services infrastructure and another type of infrastructure.

Example 2

A levy is authorised only for infrastructure that is not water services infrastructure.

Example 3

A levy is authorised only for water services infrastructure, but a territorial authority is responsible for the water services provided by that infrastructure.

(2) The **responsible levy authority** or **RLA**, in relation to the levy area, is—

(a) the territorial authority for the district in which the levy area is located; or

(b) if the levy area is located in more than 1 district, each territorial authority in whose district any part of the levy area is located.

(3) For the purposes of subsection (2)(b), each RLA's responsibility under this Act relates only to the part of the levy area that is in the territorial authority's district.

Section 9D: inserted, on 5 August 2026, by section 8 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

10 What is an SPV

(1) A company, limited partnership, Crown entity, or other person may be a special purpose vehicle (an **SPV**) under this Act only if its governing documents state that—

(a) it is established and operates for the sole purpose of acting as a responsible SPV under this Act; and

(b) the governing documents cannot be amended without the consent of the monitor.

(2) An SPV may be established and operate only in relation to 1 levy order.

Protected Māori land

11 Meaning of protected Māori land

(1) In this Act, **protected Māori land** means any of the following:

(a) Maori customary land:

(b) land vested in the Māori Trustee that—

(i) is constituted as a Maori reserve by or under the Maori Reserved Land Act 1955; and

(ii) remains subject to that Act:

(c) land set apart as a Maori reservation under Part 17 of Te Ture Whenua Maori Act 1993:

(d) any part of the common marine and coastal area in which customary marine title has, or protected customary rights have, been recognised under the Marine and Coastal Area (Takutai Moana) Act 2011:

(e) land that forms part of a natural feature that has been declared under an Act to be a legal entity or person (including Te Urewera land within the meaning of section 7 of the Te Urewera Act 2014):

(f) the maunga listed in section 10 of the Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Act 2014:

(g) Maori freehold land:

(h) General land that—

(i) ceased to have the status of Maori freehold land under—

(A) an order of the Māori Land Court made on or after 1 July 1993; or

(B) Part 1 of the Maori Affairs Amendment Act 1967; and

(ii) is owned beneficially by—

(A) the person or persons who beneficially owned the land immediately before the land ceased to be Maori freehold land (**class A**); or

(B) the successors of class A who are members of the preferred classes of alienees:

(i) land held by a post-settlement governance entity if the land was acquired—

(i) as redress for the settlement of Treaty of Waitangi claims; or

(ii) by the exercise of rights under a Treaty settlement Act or Treaty settlement deed:

(j) land held by or on behalf of an iwi or a hapū if the land was transferred from the Crown, a Crown body, or a local authority with the intention of returning the land to the holders of mana whenua over that land.

(2) In this section,—

claimant group means a group of Maori with Treaty of Waitangi claims against the Crown, whether or not those claims have been lodged with, or heard by, the Waitangi Tribunal under the Treaty of Waitangi Act 1975

common marine and coastal area has the same meaning as in section 9(1) of the Marine and Coastal Area (Takutai Moana) Act 2011

Crown body means—

(a) a Crown entity, as defined in section 7(1) of the Crown Entities Act 2004; and

(b) a State enterprise; and

(c) the New Zealand Railways Corporation; and

(d) a company or body that is wholly owned or controlled by 1 or more of the following:

(i) the Crown:

(ii) a Crown entity:

(iii) a State enterprise:

(iv) the New Zealand Railways Corporation; and

(e) a subsidiary (as defined in section 5 of the Companies Act 1993) or related company of a company or body referred to in paragraph (d)

deed of recognition means the redress of that name included in certain Treaty settlement Acts

General land has the same meaning as in section 4 of Te Ture Whenua Maori Act 1993

land held by a post-settlement governance entity includes land that is, in accordance with a Treaty settlement Act, held in the name of a person such as a tipuna of the claimant group (rather than the entity itself)

local authority has the same meaning as in section 5(1) of the Local Government Act 2002

mana whenua has the same meaning as in section 2(1) of the Resource Management Act 1991

Maori has the same meaning as in section 4 of Te Ture Whenua Maori Act 1993

Maori customary land has the same meaning as in section 4 of Te Ture Whenua Maori Act 1993

Maori freehold land has the same meaning as in section 4 of Te Ture Whenua Maori Act 1993

Māori Trustee means the Māori Trustee established under the Māori Trustee Act 1953

post-settlement governance entity—

(a) means a body corporate or the trustees of a trust established, for the purpose of receiving redress in the settlement of the Treaty of Waitangi claims of a claimant group,—

  (i) by that group; or

  (ii) by or under an enactment or order of a court; and

(b) includes—

  (i) an entity established to represent a collective or combination of claimant groups; and

  (ii) an entity controlled by an entity referred to in paragraph (a); and

  (iii) an entity controlled by a hapū to which redress has been transferred by an entity referred to in paragraph (a)

preferred classes of alienees has the same meaning as in section 4 of Te Ture Whenua Maori Act 1993

protected customary right has the same meaning as in section 9(1) of the Marine and Coastal Area (Takutai Moana) Act 2011

redress means redress provided for, by, or under a Treaty settlement Act or Treaty settlement deed, including redress by or under—

(a) a statutory acknowledgment and the associated statement of association:

(b) a deed of recognition

statutory acknowledgement means redress of that name included in certain Treaty settlement Acts

Treaty of Waitangi claim means a claim within the meaning of section 6 of the Treaty of Waitangi Act 1975, whether or not that claim was submitted to the Waitangi Tribunal.

(3) In this section and section 14,—

Treaty settlement Act means—

(a) an Act listed in Schedule 3 of the Treaty of Waitangi Act 1975; or

(b) any other Act that provides redress for Treaty of Waitangi claims, including Acts that provide collective redress or participation arrangements for claimant groups whose claims are, or are to be, settled by another Act

Treaty settlement deed means a deed or other agreement—

(a) that is signed for and on behalf of the Crown by 1 or more Ministers of the Crown and by representatives of a claimant group; and

(b) that is in settlement of the Treaty of Waitangi claims of the members of that group, or in express anticipation, or on account, of that settlement.

Section 11(1)(h): replaced, on 5 August 2026, by section 9(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 11(2) **Crown body** paragraph (b): amended, on 5 August 2026, by section 9(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 11(2) **General land**: inserted, on 5 August 2026, by section 9(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 11(2) **General land owned by Maori**: repealed, on 5 August 2026, by section 9(4) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 11(2) **mana whenua**: amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 11(2) **preferred classes of alienees**: inserted, on 5 August 2026, by section 9(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

12 Te Ture Whenua Maori Act 1993 not affected by this Act

Nothing in this Act limits or otherwise affects Te Ture Whenua Maori Act 1993.

13 Marine and Coastal Area (Takutai Moana) Act 2011 not affected by this Act

Nothing in this Act limits or otherwise affects the Marine and Coastal Area (Takutai Moana) Act 2011.

14 Treaty settlement obligations prevail

(1) If a provision of this Act is inconsistent with a Treaty settlement obligation, the Treaty settlement obligation prevails.

(2) In this section, **Treaty settlement obligation** means an obligation under any of the following:

(a) a Treaty settlement Act:

(b) a Treaty settlement deed.

Application of Local Government (Rating) Act 2002

15 How Local Government (Rating) Act 2002 applies to this Act

(1) This section describes how provisions of the Local Government (Rating) Act 2002 apply for the purposes of this Act.

(2) If this Act applies a provision of the Local Government (Rating) Act 2002, that provision applies—

(a) as if any reference to—

(i) a local authority were a reference to an RLA that is a territorial authority; and

(ii) rates included a reference to a levy; and

(iii) a ratepayer included a reference to a levypayer; and

(iv) a rates assessment included a reference to a levy assessment; and

(v) a rates invoice included a reference to a levy invoice; and

(vi) the local authority's district were a reference to the levy area; and

(b) as further modified by subsection (3); and

(c) as further modified by the provision of this Act that applies the Local Government (Rating) Act 2002 provision; and

(d) with all other necessary modifications.

(3) Despite subsection (2)(a)(i), a provision of the Local Government (Rating) Act 2002 that is applied under subpart 3 of Part 3 applies as if a reference to a local authority were a reference to a responsible SPV.

Section 15(2)(a)(i): amended, on 5 August 2026, by section 10 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Part 2
Authorisation of levy

16 Outline of this Part

(1) This Part provides for a levy to be authorised to fund eligible costs relating to eligible infrastructure.

(2) Subpart 1 describes how a proposal to have a levy authorised is considered and recommended.

(3) Subpart 2 describes the Order in Council that authorises the use of a levy in a levy area.

(4) Subpart 3 describes the basic features of levy liability and how the levy is set for each levy year.

Subpart 1—Consideration of levy proposal

Levy proposal

17 Who may propose levy

(1) Any person may propose that a levy be authorised to fund eligible costs relating to eligible infrastructure.

(2) The proposer must give the proposal to the recommender.

18 Content of levy proposal

(1) A levy proposal for the authorisation of a levy must include the following information:

(a) how the proposed levy supports community needs and appropriately allocates the costs of eligible infrastructure, including consideration of—

(i) the extent of expected benefits outside the levy area compared with expected benefits within the levy area; and

(ii) the distribution of expected benefits in the levy area as a whole or any identifiable part of the levy area, and to persons in the levy area; and

(iii) the extent to which the actions or inaction of particular persons or a group contribute to the need to undertake the construction work (or for the construction work to have been undertaken):

(b) if consent is required under section 24 to include protected Māori land in the proposed levy area, details of any protected Māori land in the proposed levy area:

(c) if consent is not required under section 24 to include protected Māori land in the proposed levy area,—

(i) the estimated proportion of the proposed levy area that is protected Māori land; and

(ii) the estimated proportion of protected Māori land that is not leviable land under section 36:

(d) details of any consultation undertaken, including with affected landowners, iwi, or hapū:

(e) the proposed responsible infrastructure authority or authorities (if any):

(f) to the extent that the eligible infrastructure is not proposed to be vested in, or owned by, a responsible infrastructure authority, the person who owns, or will own, the eligible infrastructure:

(g) the proposed RLA or RLAs:

(h) if the proposed RLA is a territorial authority, examples of expected assessments for a representative range of rating units:

(i) if the proposed RLA is a water organisation, examples of expected assessments for a representative range of properties and Māori land:

(j) to the extent that it is proposed to include the costs described in section 9(2)(ba) as eligible costs, the methodology used to estimate those costs:

(k) all of the matters set out in sections 31 to 33A (as applicable):

(l) any of the matters set out in section 34 that are relevant to the levy proposal:

(m) all other information necessary to enable the recommender to assess the levy proposal.

(2) For the purposes of subsection (1)(c), estimates of the proportion of protected Māori land in the proposed levy area may be based solely on information readily available in the rating information database.

Section 18: replaced, on 5 August 2026, by section 11 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

18A Eligible infrastructure to which levy proposal relates

(1) The levy proposal must include the proposed eligible infrastructure.

(2) The new or upgraded infrastructure described in section 8(2) may—

(a) be not yet constructed or fully constructed when the levy proposal is submitted; or

(b) have been completed up to 2 years before the levy proposal is submitted.

Section 18A: inserted, on 5 August 2026, by section 11 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Levy proposal assessed by recommender

19 Recommender assesses levy proposal

(1) The recommender must notify the responsible Minister of any levy proposal that the recommender receives.

(2) The recommender—

(a) may assess any levy proposal that the recommender receives; and

(b) must assess a levy proposal on request by the responsible Minister.

(3) A proposer must give to the recommender any additional information required by the recommender for the purpose of assessing a levy proposal.

20 Infrastructure endorsement

(1) A proposed responsible infrastructure authority must endorse the technical specifications of proposed eligible infrastructure if satisfied that—

(a) those specifications are compatible with any wider infrastructure network of which it is to be a part, or will be made compatible with the

network if specified conditions included in the vesting agreement for the infrastructure under section 90 are met; and

(b) the proposed responsible infrastructure authority will be able to plan for and meet the necessary operational and maintenance costs of the infrastructure after it is vested in the authority.

(2) The proposed responsible infrastructure authority may give an infrastructure endorsement on request by the proposer, a person acting on behalf of the proposer, or the recommender.

(3) The person who requests an infrastructure endorsement must give to the proposed responsible infrastructure authority all additional information required by the authority for the purpose of giving the endorsement.

(4) For the purpose of subsection (1)(a), the proposed responsible infrastructure authority may require that specified conditions that the authority considers appropriate be included in the vesting agreement relating to the proposed eligible infrastructure.

(5) Subsection (1)(b) does not apply in relation to any operational or maintenance costs that are proposed to be included as eligible costs under section 9(2)(ba).

(6) An infrastructure endorsement under this section is not required—

(a) to the extent that the eligible infrastructure is not proposed to be vested in a responsible infrastructure authority; or

(b) if the proposed responsible infrastructure authority is the proposer.

Section 20(1): amended, on 5 August 2026, by section 12(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 20(5): inserted, on 5 August 2026, by section 12(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 20(6): inserted, on 5 August 2026, by section 12(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

20A Infrastructure endorsement by territorial authority or water organisation

(1) This section applies if—

(a) proposed eligible infrastructure will connect to the wider infrastructure network of a territorial authority or water organisation; but

(b) the territorial authority or the water organisation is neither the proposer nor a proposed responsible infrastructure authority.

(2) The territorial authority or water organisation must endorse the technical specifications of the proposed eligible infrastructure if satisfied that those specifications are compatible with any wider infrastructure network of which it is to be part.

(3) The proposer, a person acting on behalf of the proposer, or the recommender may request an infrastructure endorsement from the territorial authority or water organisation.

(4) The person who requests an infrastructure endorsement must give to the territorial authority or the water organisation all additional information required by the authority or organisation for the purpose of giving the endorsement.

Section 20A: inserted, on 5 August 2026, by section 13 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

21 Levy endorsement

(1) A proposed RLA that is a territorial authority must endorse the proposed levy unless the RLA can demonstrate that the proposed levy will compromise its ability to collect rates during the proposed levy period.

(2) A proposed RLA that is a water organisation must endorse the proposed levy unless—

(a) it can demonstrate that the proposed levy will compromise its ability to collect charges under section 86 or 89 of the Local Government (Water Services) Act 2025 during the proposed levy period; or

(b) if the proposed RLA is an Auckland water organisation, it can demonstrate that the proposed levy will compromise its ability to collect charges from its customers during the proposed levy period.

(3) The proposed RLA may give a levy endorsement on request by the proposer, a person acting on behalf of the proposer, or the recommender.

(4) The proposed RLA may specify as a condition of the levy endorsement that levy collection costs be included in the levy order as an eligible cost.

(5) This section does not apply if the proposed RLA is the proposer.

Section 21: replaced, on 5 August 2026, by section 14 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

22 Authorities not restricted by endorsement

Giving an infrastructure endorsement or a levy endorsement does not—

(a) require a proposed responsible infrastructure authority or proposed RLA to agree with or approve of any other aspect of the levy proposal or the construction work to which it relates; or

(b) limit or affect the responsible infrastructure authority or the RLA in its performance of any function or duty, or its exercise of any power, under this Act or any other Act.

Section 22(a): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 22(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

22A Territorial authority or water organisation not restricted by endorsement

Giving an infrastructure endorsement under section 20A does not—

(a) require the territorial authority or water organisation to agree with or approve of any other aspect of the levy proposal or the construction work to which it relates; or

(b) limit or affect the authority or organisation in its performance of any function or duty, or its exercise of any power, under this Act or any other Act.

Section 22A: inserted, on 5 August 2026, by section 15 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

23 Endorsements notified

(1) A proposed responsible infrastructure authority or proposed RLA must, as soon as practicable, give the recommender and the person who requested an infrastructure endorsement or a levy endorsement written notification of its decision about the endorsement (including a decision not to give the endorsement) and the reasons for that decision.

(2) A territorial authority or water organisation must, as soon as practicable, give the recommender and the person who requested an infrastructure endorsement under section 20A written notification of its decision about the endorsement (including a decision not to give the endorsement) and the reasons for that decision.

Section 23(1): amended, on 5 August 2026, by section 16(1)(a) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 23(1): amended, on 5 August 2026, by section 16(1)(b) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 23(2): inserted, on 5 August 2026, by section 16(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

24 Consent to include protected Māori land

(1) Protected Māori land may be included in a proposed levy area only if the owners of that land consent to its inclusion.

(2) The owners must give any consent in writing to the proposer and the recommender.

(3) However, the consent of the owners of protected Māori land is not required under this section if the proposed levy area is expected to encompass 5,000 or more leviable properties over the levy period.

(4) In this section, **leviable property**, in relation to an RLA that is a water organisation, means any property or Māori land that is leviable.

Section 24(3): inserted, on 5 August 2026, by section 17 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 24(4): inserted, on 5 August 2026, by section 17 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

25 Recommendation

(1) The recommender must not recommend a levy proposal to the responsible Minister unless the recommender has received—

(a) endorsements under sections 20 to 21 (if applicable); and

(b) consent under section 24 (if required).

(2) In deciding whether to recommend a levy proposal, the recommender must take into account only—

(a) the matters set out in section 27(5)(a); and

(aa) the matters set out in section 27(5)(b) and (c), unless section 27A applies; and

(b) all other matters of practicality, efficiency, and equity that the recommender believes may assist the responsible Minister's consideration of the levy proposal.

Section 25(1)(a): replaced, on 5 August 2026, by section 18(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 25(1)(b): replaced, on 5 August 2026, by section 18(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 25(2)(a): amended, on 5 August 2026, by section 18(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 25(2)(aa): inserted, on 5 August 2026, by section 18(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

26 Recommendation report

(1) The recommender—

(a) must prepare a report on any levy proposal that the recommender is directed to assess under section 19(2)(b); and

(b) may prepare a report on any other levy proposal given to the recommender.

(2) A report under this section must contain—

(a) the recommender's assessment of the proposal against—

(i) the matters set out in section 27(5)(a), (7), and (8); and

(ii) the matters set out in section 27(5)(b) and (c), unless section 27A applies; and

(iii) all other matters of practicality, efficiency, and equity that the recommender believes may assist the responsible Minister's consideration of the levy proposal; and

(b) the recommender's recommendation about whether the proposed levy should be authorised.

(3) The recommender must give to the responsible Minister—

(a) the recommendation report; and

(b) any notifications received by the recommender under section 23; and

(c) the consent received by the recommender under section 24(2) (if required).

Section 26(2): replaced, on 5 August 2026, by section 19(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 26(3)(b): amended, on 5 August 2026, by section 19(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 26(3)(c): amended, on 5 August 2026, by section 19(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Responsible Minister's consideration of levy proposal

27 Responsible Minister may recommend levy order to Governor-General in Council

(1) The responsible Minister may recommend to the Governor-General in Council that a levy order be made only if the responsible Minister is satisfied that authorising the proposed levy is appropriate—

(a) after taking into account the matters set out in subsection (5) as required; and

(b) in accordance with subsections (7) and (8).

(2) The responsible Minister—

(a) may recommend that a levy order be made only after receiving a recommendation report that includes—

(i) endorsements under sections 20 to 21 (if applicable); and

(ii) consent under section 24 (if required); but

(b) is not required to accept the recommendation in the recommendation report.

(3) The responsible Minister may only recommend the levy on terms that—

(a) implement the effect of the levy proposal; and

(b) do not differ from the effect of the levy proposal in any material way (for example, other than in matters of drafting style or minor or technical detail).

(4) Despite subsection (3), if, when the responsible Minister recommends to the Governor-General that a levy order be made, the financing conditions related to the levy are better than anticipated in the levy proposal, the Minister may recommend a levy that specifies a lesser amount of maximum levy revenue and intended annual levy than set out in the levy proposal.

(5) The responsible Minister must take only the following matters into account:

(a) whether the levy proposal is consistent with the purpose of this Act:

(b) the long-term interests of levypayers over the levy period:

(c) the affordability of the levy for levypayers and the sustainability of its payment by them over the levy period, including the cumulative effect of—

(i) rates; and

(ii) any existing levies; and

(iii) any water services charges (as set under the Local Government (Water Services) Act 2025 or by an Auckland water organisation):

(d) all other matters of practicality, efficiency, and equity that the responsible Minister considers relevant.

(6) However, the Minister is not required to take the matters in subsection (5)(b) and (c) into account if section 27A applies.

(7) The responsible Minister may recommend that a levy order apply section 99 only if satisfied that the exercise by a responsible SPV of the powers referred to in section 99(2) is reasonably necessary to complete the construction of the relevant eligible infrastructure.

(8) The responsible Minister may recommend that a levy order apply either or both of the limits in section 142 only if satisfied that the recommendation is not likely to unfairly prejudice any creditor of the responsible SPV in the relevant circumstances.

Section 27: replaced, on 5 August 2026, by section 20 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

27A When analysis is not required of long-term interests, affordability, and sustainability of payment

(1) In this section, **matters** means matters under section 27(5)(b) and (c).

(2) The recommender and the Minister are not required to take the matters into account in relation to land in the levy area that is owned by the proposer on the date of the levy proposal.

(3) Subsection (4) applies to land in the levy area that is, on the date of the levy proposal,—

(a) owned by persons other than the proposer; or

(b) subject to an agreement for a third party to purchase the land, but whose ownership has not yet been transferred to the third party.

(4) The recommender and the Minister are not required to take the matters into account if—

(a) all of the owners of the land have provided written support for the levy; and

(b) all of the purchasers who have entered into agreements to purchase the land, but have not yet had ownership transferred to them, have provided written support for the levy.

Section 27A: inserted, on 5 August 2026, by section 20 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

28 Consultation

[Repealed]

Section 28: repealed, on 5 August 2026, by section 21 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 2—Levy order

29 Order in Council

(1) The Governor-General may, by Order in Council made on the recommendation of the responsible Minister, authorise the use of a levy for the purpose of funding eligible costs relating to eligible infrastructure.

(2) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 29(2): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

30 Monitor publishes recommender's report

(1) If a levy order is made, the monitor must publish the recommender's report received by the responsible Minister under section 26.

(2) However, the monitor is not required to publish information in the recommender's report that could properly be withheld under the Official Information Act 1982 if a request were made for the information under this Act.

Section 30(2): inserted, on 5 August 2026, by section 22 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

30A Monitor publishes levy proposal

(1) If a levy order is made, the monitor must publish the levy proposal.

(2) However, the monitor is not required to publish information in the levy proposal that could properly be withheld under the Official Information Act 1982 if a request were made for the information under this Act.

Section 30A: inserted, on 5 August 2026, by section 23 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

31 Content of levy order

(1) A levy order must—

(a) identify the levy area; and

(b) describe the eligible infrastructure; and

(c) specify the eligible costs that are to be met by the levy; and

(d) specify the levy period and its earliest commencement date (which must be 1 July of the first levy year); and

(e) describe the levy; and

(f) identify the SPV that is entitled to the levy that is collected under the order; and

(g) provide whether that SPV is also responsible for the construction of eligible infrastructure; and

(h) if there are 2 or more SPVs, describe their responsibilities; and

(i) specify limits on returns on capital; and

(j) provide for the periodic forecasting of excess levy; and

(k) include any other matter required by this subpart.

(2) The description of eligible infrastructure under subsection (1)(b) must be—

(a) general in nature; but

(b) detailed enough to enable the identification of eligible costs.

(3) For the purposes of subsection (1)(d),—

(a) the levy period must not exceed the maximum levy period in section 39(1); and

(b) the levy order must identify the first year of the levy period by—

(i) specifying a year; or

(ii) referring to a future event; and

(c) the order must specify 30 June of the final levy year as the end of the levy period.

(4) For the purposes of subsection (1)(e),—

(a) the levy must be in accordance with sections 31A to 33A (as applicable); and

(b) the description of the levy must—

(i) specify the maximum amount of levy revenue that may be collected under the levy order; and

(ii) include the intended annual levy for each levy year.

Section 31(1)(b): amended, on 5 August 2026, by section 24(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 31(4)(a): amended, on 5 August 2026, by section 24(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

31A Content of levy order: one-off charges

(1) This section applies if a levy order provides for one-off charges by—

(a) authorising levy liability for 1 or more parcels of leviable land to be deferred under section 38A; or

(b) authorising liability for a portion of a levy to be assessed at the time of 1 or more specified events under section 38B.

(2) The description of the levy must specify the portion of the maximum amount of levy revenue that may be collected under the levy order that will be allocated to each of the following:

(a) one-off charges:

(b) all other leviable land in the levy area.

(3) The description of the levy must include the intended annual levy for each levy year that will be allocated to each of the following:

(a) one-off charges (where the amount of intended annual levy for a levy year that is subject to one-off charges is the amount that is expected to be payable in the levy year); and

(b) all other leviable land in the levy area.

(4) The description of the levy must—

(a) specify the event or events that apply under section 38A or 38B; and

(b) identify the parcel or parcels of leviable land in the levy area for which levy liability is deferred (if subsection (1)(a) applies).

(5) The description of the levy must provide for how the responsible SPV must take into account one-off charges when setting the amount of levy for each levy year under section 40.

(6) In this section, **one-off charges** means the levy, or portion of the levy, that is payable in accordance with section 38A or 38B and the levy order.

Section 31A: inserted, on 5 August 2026, by section 25 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

32 Setting levy: leviable land if RLA is territorial authority

(1AAA) This section applies if the RLA is a territorial authority.

(1) The levy order may authorise a levy to be set for all leviable land in the levy area—

(a) on a uniform basis; or

(b) differentially for 2 or more different categories of leviable land.

(2) If subsection (1)(b) applies, the levy order must identify the categories of leviable land in terms of 1 or more of the following:

(a) any 1 or more of the matters listed in Schedule 2 of the Local Government (Rating) Act 2002, as modified by subsection (3) and with all other necessary modifications:

(b) whether the land is developed or undeveloped:

(c) the floor area of buildings within a rating unit:

(d) the average floor area of buildings per separately used or inhabited parts of a rating unit.

(2A) A category of leviable land may be identified under subsection (2) at a fixed point in time.

(3) Clause 5 of Schedule 2 of the Local Government (Rating) Act 2002 applies as if—

(a) it referred to the provision or availability to the land of either or both of the following:

(i) a service provided, or to be provided, using eligible infrastructure:

(ii) access to a new or an upgraded road that is eligible infrastructure; and

(b) it referred, in addition to the local authority, to—

(i) a council-controlled organisation of the local authority; and

(ii) any government agency.

Section 32 heading: amended, on 5 August 2026, by section 26(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 32(1AAA): inserted, on 5 August 2026, by section 26(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 32(2): replaced, on 5 August 2026, by section 26(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 32(2A): inserted, on 5 August 2026, by section 26(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

32A Setting levy: leviable land if RLA is water organisation

(1) This section applies if the RLA is a water organisation.

(2) The levy order may authorise a levy to be set for all leviable land in the levy area—

(a) on a uniform basis; or

(b) differentially for 2 or more different categories of leviable land.

(3) If subsection (2)(b) applies, the levy order must identify the categories of leviable land in terms of 1 or more of the following:

(a) any 1 or more of the matters listed in Schedule 2 of the Local Government (Rating) Act 2002, as modified by subsection (5) and with all other necessary modifications:

(b) whether the land is developed or undeveloped.

(4) A category of leviable land may be identified under subsection (3) at a fixed point in time.

(5) Item 5 of Schedule 2 of the Local Government (Rating) Act 2002 applies as if it referred to the provision or availability to the land of 1 or more of the following services provided, or to be provided, by the RLA using eligible infrastructure:

(a) water supply services:

(b) stormwater services:

(c) wastewater services, including trade waste services.

(6) In this section,—

stormwater services has the same meaning as in section 4 of the Local Government (Water Services) Act 2025

trade waste services has the same meaning as in section 86(7) of the Local Government (Water Services) Act 2025

wastewater services has the same meaning as in section 4 of the Local Government (Water Services) Act 2025

water supply service has the same meaning as in section 4 of the Local Government (Water Services) Act 2025.

Section 32A: inserted, on 5 August 2026, by section 27 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

33 Setting levy: assessing liability if RLA is territorial authority

(1AAA) This section applies if the RLA is a territorial authority.

(1) The levy order must set out how liability for the levy is to be assessed for rating units.

(2) The levy order must identify a factor or factors listed in Schedule 3 of the Local Government (Rating) Act 2002, as modified by subsection (5) and with all other necessary modifications, to be used to assess liability for the levy.

(2A) Despite subsection (2), to the extent that the levy order relates to water services infrastructure, the levy order may provide that liability for the levy is to be assessed by using 1 or more of the methods specified in section 19(2) or 19AA of the Local Government (Rating) Act 2002.

(3) Despite subsections (2) and (2A), the levy order may provide for the calculation of the liability for the levy as a fixed amount per rating unit.

(4) If the levy is set differentially under section 32(1)(b), the levy order does not have to require a levy to be assessed using the same factors for each category of land.

(5) Clauses 8, 9, and 10 of Schedule 3 of the Local Government (Rating) Act 2002 apply as if they referred—

(a) to the provision or availability to the land of either or both of the following:

(i) a service provided, or to be provided, using eligible infrastructure:

(ii) access to a new or an upgraded road that is eligible infrastructure; and

(b) in addition to the local authority, to—

(i) a council-controlled organisation of the local authority; and

(ii) any government agency.

Section 33 heading: amended, on 5 August 2026, by section 28(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 33(1AAA): inserted, on 5 August 2026, by section 28(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 33(2A): inserted, on 5 August 2026, by section 28(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 33(3): replaced, on 5 August 2026, by section 28(4) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

33A Setting levy: assessing liability if RLA is water organisation

(1) This section applies if the RLA is a water organisation.

(2) The levy order must set out how liability for the levy is to be assessed for a property or Māori land.

(3) The levy order must identify 1 or more of the methods for calculating a charge under section 86(4) of the Local Government (Water Services) Act 2025 that is, or are, to be used to assess liability for the levy.

(4) If the levy is set differentially under section 32A(2)(b), the levy order does not have to require a levy to be assessed using the same methods for each category of land.

(5) Subsection (3) applies to an Auckland water organisation despite section 84 of the Local Government (Water Services) Act 2025.

Section 33A: inserted, on 5 August 2026, by section 29 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

34 Additional content of levy order

(1) A levy order may—

(a) specify a cap, or impose a control, on the application of levy revenue to specified types or categories of eligible costs; and

(b) require the responsible SPV, in the event that a specified amount of forecast excess levy is exceeded, to reduce the maximum levy revenue by reducing either or both of the following:

(i) the levy period:

(ii) the levies payable in later levy years; and

(c) specify a cap, or impose a control, on the amount of surplus levy that may be held in the levy account, whether held in relation to 1 or more levy years; and

(d) contain details of the incorporation and ownership of any SPVs; and

(e) describe what change of control of an SPV constitutes a restricted change of control for the purposes of section 122; and

(f) impose conditions on procurement processes; and

(g) apply any or all of the following:

(i) section 99 (powers relating to private land) in relation to all eligible infrastructure (or classes of it):

(ii) sections 100 to 105 (powers relating to roads and public land):

(iii) either or both of the limits in section 142 (limit on usual rules for creditors) to transactions and dispositions of eligible infrastructure (or any class of them); and

(h) set out any parameters or conditions of a levy remission policy; and

(i) set out any parameters or conditions of a levy postponement policy; and

(j) specify the size of a parcel of land in order for it to be considered developed land for the purposes of this Act; and

(k) specify 1 or more factors that must be used to determine whether land is considered to be developed land for the purposes of this Act; and

(l) specify 1 or more factors that must be used to determine when a development (towards which IFF funding has been applied) has failed, for example,—

(i) the developer consistently failing to meet deadlines; or

(ii) the developer abandoning plans to progress the land development; and

(m) impose further conditions and requirements on any SPV relating to the matters authorised to be contained in a levy order by this Act or to further support duties imposed on the SPV by this Act.

(2) If a levy order specifies 1 or more factors under subsection (1)(l), the levy order must specify how proceeds from the sale of undeveloped land are to be applied.

Section 34(1)(h): replaced, on 5 August 2026, by section 30(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 34(1)(i): inserted, on 5 August 2026, by section 30(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 34(1)(j): inserted, on 5 August 2026, by section 30(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 34(1)(k): inserted, on 5 August 2026, by section 30(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 34(1)(l): inserted, on 5 August 2026, by section 30(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 34(1)(m): inserted, on 5 August 2026, by section 30(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 34(2): inserted, on 5 August 2026, by section 30(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 3—Basis of liability for levy

Preliminary

35 Application

This subpart applies when a levy order comes into force.

36 Leviable land

Land within a levy area is leviable under this Act to the extent that it is rateable under sections 7 to 9 of the Local Government (Rating) Act 2002.

37 Who must pay levy

(1) The ratepayer for a rating unit is liable to pay all levy that is due on the unit.

(1A) The ratepayer for a separate rating area is liable to pay all levy that is due on the separate rating area.

(2) However,—

(a) a person other than the ratepayer may become liable to pay the levy in the circumstances set out in section 61, 62, 62A, or 96 of the Local Government (Rating) Act 2002; and

(b) the levy liability of trustees in whom Māori freehold land is vested is limited in accordance with section 93 of the Local Government (Rating) Act 2002, which applies subject to subsection (3) and with all other necessary modifications; and

(c) the ratepayer for a rating unit is not liable for any levy due on any separate rating area in the rating unit.

(3) In any calculation of the levy liability of trustees under section 93 of the Local Government (Rating) Act 2002, any rates assessed under that Act must first be deducted from the income referred to in that section.

(4) This section does not apply if the RLA is a water organisation.

Section 37(1A): inserted, on 1 July 2021, by section 55(1) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 37(2)(a): amended, on 1 July 2021, by section 55(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 37(2)(c): inserted, on 1 July 2021, by section 55(3) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 37(4): inserted, on 5 August 2026, by section 31 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

37A Who must pay levy if RLA is water organisation

(1) If the RLA is a water organisation, the persons specified in sections 94 and 96 of the Local Government (Water Services) Act 2025 (the **2025 Act**) are liable to pay all of the levy that is due on a property or Māori land.

(2) However, the liability of trustees is limited in accordance with section 98 of the 2025 Act.

(3) Sections 94, 96, and 98 of the 2025 Act apply for the purposes of this section—

(a) as if a reference to water services charges included a reference to a levy; and

(b) with all other necessary modifications.

Section 37A: inserted, on 5 August 2026, by section 32 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

38 When levy payment must be made

(1) Levy must be paid, and instalments of levy must be paid, on the dates set under section 24 of the Local Government (Rating) Act 2002 for the payment of rates and rates instalments.

(2) However, if the RLA is a water organisation, the levy, and instalments of the levy, must be paid on the dates determined by the RLA after having regard to—

(a) the dates determined under section 86 of the Local Government (Water Services) Act 2025 for the payment of water services charges; or

(b) if the RLA is an Auckland water organisation, the dates determined by the Auckland water organisation for the payment of water services charges.

(3) This section does not apply to a levy that is payable under section 38A or 38B.

Section 38(2): inserted, on 5 August 2026, by section 33 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 38(3): inserted, on 5 August 2026, by section 33 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

38A One-off charge on development

(1) The levy order may defer levy liability for 1 or more parcels of leviable land within the levy area until an event or events specified in the levy order have occurred.

(2) When the event or events have occurred for, or in relation to, the parcel or parcels of leviable land, the responsible SPV must notify the RLA of—

(a) the date by which the levy must be paid; and

(b) the amount of the levy that must be paid.

(3) The levy must be paid in 1 payment.

(4) If the levy is paid, no further liability for the levy will apply to the parcel or parcels of leviable land for which the levy was paid.

Section 38A: inserted, on 5 August 2026, by section 34 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

38B One-off charge on portion of levy liability

(1) The levy order may assess liability for a portion of a levy at the time of an event or events specified in the levy order.

(2) When the event or events have occurred, the responsible SPV must notify the RLA of—

(a) the date by which the portion of the levy must be paid; and

(b) the amount of the levy that must be paid.

(3) The portion of the levy must be paid in 1 payment.

(4) If the portion of the levy is paid, no further liability for that portion of the levy may be assessed.

Section 38B: inserted, on 5 August 2026, by section 34 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

39 Levy period

(1) The levy period specified in a levy order must—

(a) be at least 1 year; and

(b) not exceed 50 years.

(2) The levy period begins at the start of the first year of the levy period.

Section 39(1): replaced, on 5 August 2026, by section 35 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Responsible SPV sets annual levy

40 Annual levy

(1) The responsible SPV must set the amount of levy for each levy year.

(2) Each levy must—

(a) relate to a levy year; and

(b) comply with the levy order.

(3) In setting the levy, the responsible SPV must calculate it in accordance with the levy order.

(4) The responsible SPV must ensure that the process of confirmation of an annual levy set out in sections 42 to 50 is completed in time for a resolution under section 45 or, if applicable, section 50 to be given to the monitor and the RLA by 30 June before the start of the levy year for which the annual levy is being set.

Section 40(4): amended, on 5 August 2026, by section 36 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

41 Information needed by SPV

(1) An RLA that is a territorial authority must give to a responsible SPV all rating information from the RLA's rating information database that the responsible SPV reasonably requests in order to set the annual levy.

(2) An RLA that is a water organisation must give to a responsible SPV all relevant information from the RLA's records that the responsible SPV reasonably requests in order to set the annual levy.

Section 41: replaced, on 5 August 2026, by section 37 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Confirmation of annual levy

42 Proposed annual levy resolution

(1) The responsible SPV must prepare a proposed annual levy resolution for each levy year.

(2) A proposed annual levy resolution must contain information that is sufficient to enable—

(a) an RLA that is a territorial authority to correctly assess the levy on all rating units in the levy area that are subject to the levy; or

(b) an RLA that is a water organisation to correctly assess the levy on all properties and Māori land in the levy area that are subject to the levy.

(3) If a levy order authorises a levy to be applied to more than 1 category of land, a proposed annual levy resolution must specify, for each category of land, the amount of levy to be assessed and how the levy liability will be assessed.

(4) The proposed annual levy resolution must also include the total amount of levy revenue that the SPV intends to collect in the levy year to which the resolution relates, including the levy revenue expected from each category of land.

(5) If a levy order provides for one-off charges, the proposed annual levy resolution must also include the total amount of levy revenue that the SPV intends to collect in the levy year—

(a) from one-off charges; and

(b) from all other leviable land in the levy area.

(6) In this section, **one-off charges** has the meaning set out in section 31A.

Section 42(2): replaced, on 5 August 2026, by section 38(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 42(3): amended, on 5 August 2026, by section 38(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 42(5): inserted, on 5 August 2026, by section 38(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 42(6): inserted, on 5 August 2026, by section 38(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

43 Monitor reviews proposed resolution and report

(1) The responsible SPV must give to the monitor—

(a) a copy of a proposed annual levy resolution; and

(b) a report that describes how the proposed resolution complies with the levy order and includes a statement of all assumptions about present and future events and circumstances relied on in preparing the resolution; and

(c) any further information required by the monitor.

(2) The monitor must review the proposed annual levy resolution and report and determine whether the proposed resolution is in accordance with the levy order.

44 Monitor confirms proposed resolution

If the monitor is satisfied that the proposed annual levy resolution is in accordance with the levy order, the monitor must—

(a) confirm that the proposed annual levy is in accordance with the levy order; and

(b) notify the responsible SPV of the confirmation.

45 Responsible SPV sets annual levy

(1) On being notified of the monitor's confirmation of a proposed annual levy resolution, the responsible SPV must, by written resolution, set the annual levy for the coming levy year in accordance with that confirmation.

(2) The responsible SPV must, no later than 10 working days after the day on which the resolution is made, send a copy of the resolution to the monitor and the RLA.

(3) *[Repealed]*

Section 45(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 45(3): repealed, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

46 Monitor publishes resolution

The monitor must publish a resolution no later than the day that is 5 working days after receiving it under section 45(2).

47 Monitor not satisfied

If the monitor is not satisfied that the proposed annual levy resolution complies with the levy order, the monitor must notify the responsible SPV of—

(a) its decision; and

(b) the reasons for the decision; and

(c) what the responsible SPV should do in order to satisfy the monitor about the proposed resolution.

48 Revised proposed annual levy resolution

(1) On receiving a notification under section 47, the responsible SPV must prepare and give to the monitor a revised proposed annual levy resolution for confirmation.

(2) Sections 42 to 47 apply in relation to the revised proposed resolution.

49 Monitor directs resolution

(1) If the monitor does not confirm the revised proposed annual levy resolution, the monitor may—

(a) allow the responsible SPV to prepare a further revised proposed annual levy resolution under section 48; or

(b) direct the responsible SPV to prepare an annual levy resolution in terms required by the monitor.

(2) The monitor—

(a) may allow the process of preparation and consideration of revised proposed annual levy resolutions to be repeated; but

(b) must give a direction under subsection (1)(b) in time to enable the responsible SPV to set the annual levy under section 50 on or before 30 June before the start of the levy year for which the annual levy is being set.

Section 49(2)(b): amended, on 5 August 2026, by section 39 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

50 Responsible SPV sets annual levy as directed

(1) On receiving a direction under section 49, the responsible SPV must,—

(a) by written resolution, set the annual levy for the coming levy year in accordance with that direction; and

(b) comply with section 45(2) in relation to that resolution.

(2) *[Repealed]*

Section 50(2): repealed, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Correcting annual levy

51 Responsible SPV may correct annual levy resolution

(1) The responsible SPV may correct an annual levy resolution at any time before the end of the levy year for which the levy was set if—

(a) the SPV considers it desirable to correct the levy because of 1 or more of the following:

(i) an irregularity in setting the levy:

(ii) a mistake in calculating the levy:

(iii) a relevant change in circumstances; and

(b) correcting the levy will not increase the amount of the levy assessed—

(i) for any rating unit or separate rating area, if the RLA is a territorial authority:

(ii) for any property or Māori land, if the RLA is a water organisation.

(2) The responsible SPV may correct the annual levy only if—

(a) it has given 14 days' public notice and notice to the monitor of its intention to correct the levy; and

(b) the monitor consents to the change.

(3) The notice must include the reason why the SPV has determined that it is desirable to correct the annual levy.

(4) If correcting the annual levy results in a change to the amount of levy to be assessed for any rating unit or separate rating area,—

(a) the RLA that is a territorial authority must correct the levy-related information in the rates record for the rating unit or separate rating area as soon as practicable; and

(b) section 41 of the Local Government (Rating) Act 2002 applies.

(4A) If correcting the annual levy results in a change to the amount of levy to be assessed for any property or Māori land, the RLA that is a water organisation must correct the levy-related information in the account for the property or Māori land as soon as practicable.

(5) *[Repealed]*

Compare: 2002 No 6 s 119

Section 51(1)(b): replaced, on 5 August 2026, by section 40(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 51(4): amended, on 1 July 2021, by section 56(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 51(4)(a): amended, on 5 August 2026, by section 40(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 51(4)(a): amended, on 1 July 2021, by section 56(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 51(4A): inserted, on 5 August 2026, by section 40(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 51(5): repealed, on 6 June 2026, by section 220 of the Regulatory Systems (Internal Affairs) Amendment Act 2026 (2026 No 26).

Maximum levy revenue can be reduced

52 Maximum levy revenue can be reduced

(1) This section applies if a levy order includes a requirement under section 34(1)(b).

(2) If the amount of the responsible SPV's forecast excess levy exceeds the amount specified by the levy order, the SPV must reduce the maximum levy revenue by reducing either or both of the following:

(a) the levy period:

(b) the amount of the levy set in later levy years under this subpart.

(3) The responsible SPV must notify the monitor of a reduction in the maximum levy revenue.

(4) The monitor must publish a notice of the reduced maximum levy revenue no later than the day that is 5 working days after being notified of it.

Section 52(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Part 3
Administration of levy when RLA is territorial authority

Part 3 heading: amended, on 5 August 2026, by section 41 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

53 Outline of this Part

(1) This Part describes how a levy that is authorised under a levy order is administered when the RLA is a territorial authority.

(2) Subpart 1 provides for who is responsible for administering the levy.

(3) Subpart 2 describes how the RLA administers the levy on behalf of the responsible SPV, including by recovering unpaid levy.

(4) Subpart 3 describes how the responsible SPV recovers unpaid levy in specified circumstances.

Section 53(1): amended, on 5 August 2026, by section 42(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 53(2): amended, on 5 August 2026, by section 42(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 53(3): amended, on 5 August 2026, by section 42(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

53A Application of this Part

This Part applies if a levy order specifies that a levy is to be administered by an RLA that is a territorial authority.

Section 53A: inserted, on 5 August 2026, by section 43 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 1—Who administers levy

54 Who administers levy under this Part

(1) The responsible SPV is authorised to administer a levy that is authorised by a levy order.

(2) However, the RLA that is a territorial authority must administer the levy on behalf of the responsible SPV in accordance with—

(a) the levy order; and

(b) subpart 2; and

(c) a levy administration agreement entered into with the responsible SPV.

Section 54 heading: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 54(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

55 Levy administration agreement

(1) The RLA that is a territorial authority and the responsible SPV must take all reasonable steps to enter into a levy administration agreement under which the RLA will administer a levy on behalf of the responsible SPV, including by assessing and collecting the levy and recovering unpaid levy.

(2) The agreement must be consistent with this Part.

Section 55(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

56 When agreement not reached

(1) If the responsible SPV and the RLA that is a territorial authority cannot agree on all terms of a levy administration agreement, they must refer the issue to the monitor.

(2) The monitor must determine all outstanding terms of the agreement within 20 working days.

(3) The terms of the agreement are—

(a) as agreed between the parties, to the extent that they are agreed; and

(b) otherwise, as determined by the monitor.

Section 56(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

57 When SPV recovers unpaid levy

(1) This section applies if—

(a) there is an amount of levy unpaid for a rating unit or separate rating area; and

(b) rates for that rating unit or separate rating area have been paid.

(2) The RLA that is a territorial authority—

(a) may notify the responsible SPV that the RLA will not recover the unpaid levy; and

(b) on notifying the responsible SPV under paragraph (a), is not required to recover that unpaid levy on behalf of the SPV.

Section 57(1)(a): amended, on 1 July 2021, by section 57 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 57(1)(b): amended, on 1 July 2021, by section 57 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 57(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 57(2)(a): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

58 Levy is charge against rating unit

(1) A levy assessed in respect of a rating unit is a charge against that unit.

(2) Subsection (1) does not apply in respect of a levy due on a separate rating area.

Compare: 2002 No 6 s 59

Section 58(2): inserted, on 1 July 2021, by section 58 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

59 Invalidity of levy not ground for refusal to pay levy

A person must not refuse to pay a levy on the ground that the levy is invalid unless the person brings proceedings to challenge the validity of the levy on the ground that the RLA that is a territorial authority or the responsible SPV is not empowered to set or assess the levy on the particular rating unit or separate rating area.

Compare: 2002 No 6 s 60

Section 59: amended, on 5 August 2026, by section 44 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 59: amended, on 1 July 2021, by section 59 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Subpart 2—RLA that is territorial authority administers levy

Subpart 2 heading: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Levy proceeds paid to responsible SPV

60 Collected levy paid to responsible SPV

(1) The RLA that is a territorial authority must pay to the responsible SPV all levy revenue that the RLA collects, and all unpaid levy that the RLA recovers, on behalf of the SPV under this subpart.

(2) However, this obligation is subject to the terms of the levy administration agreement between the RLA and the SPV.

Section 60(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 60(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Information sharing between water organisations and RLAs

Heading: inserted, on 5 August 2026, by section 45 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

60A Water organisation to give information to RLA

A water organisation must give to an RLA that is a territorial authority (**B**) all necessary information that B reasonably requests to enable B to administer a levy relating to water services infrastructure within B's district.

Section 60A: inserted, on 5 August 2026, by section 45 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Rating information database and rating records

61 Rating information database

(1) The RLA that is a territorial authority must include in its rating information database levy-related information about rating units and separate rating areas in the levy area, including all information that relates to any rating unit or separate rating area that is required to—

(a) determine the category (if any) to which any rating unit or separate rating area belongs for setting a levy; and

(b) calculate the liability for a levy.

(2) The sections of the Local Government (Rating) Act 2002 that are set out in subsection (3) apply to the inclusion of that information in the database, except that any reference in—

(a) section 27(4)(b) to information must be read as referring to the information required by subsection (1)(a) and (b) of this section; and

(b) section 27(5)(a) to different categories must be read as referring to the categories referred to by subsection (1)(a) of this section.

(3) The sections are—

(a) section 27 (rating information database):

(b) section 28 (inspection of rating information database):

(c) section 28A (inspection of complete rating information database):

(d) section 28B (local authority must inform owners of right to withhold certain information from database):

(e) section 28C (owner entered on database may require local authority to withhold information from database):

(f) section 29 (objections to rating information database).

Section 61(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 61(1): amended, on 1 July 2021, by section 60(a) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 61(1): amended, on 1 July 2021, by section 60(b) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 61(1)(a): amended, on 1 July 2021, by section 60(b) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

62 Objections by levypayers

(1) If an objection under section 29 of the Local Government (Rating) Act 2002 (as applied to levy-related information) is not upheld, the objector may refer the objection to the monitor to consider whether the levy was incorrectly assessed.

(2) Objections must be referred in writing and lodged with the monitor.

(3) The monitor must consider any written objection lodged with it under this section.

(4) After considering the objection, the monitor must—

(a) determine whether the assessment was made in accordance with the levy order and the relevant annual levy resolution; and

(b) inform the objector and the RLA that is a territorial authority in writing of its decision; and

(c) if the assessment was not made in accordance with the levy order and the relevant annual levy resolution, direct the RLA to ensure that the assessment is corrected.

(5) The monitor must comply with subsection (4) no later than 30 working days after the day on which the objection is lodged with the monitor.

(6) If directed by the monitor, the RLA must—

(a) correct the entry in the rating information database; and

(b) inform the levypayer that the correction has been made.

Section 62(4)(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 62(4)(c): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 62(6): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

63 Responsible SPV to give levy-related information to RLA

The responsible SPV must give to the RLA that is a territorial authority all levy-related information that—

(a) is necessary to enable the RLA to keep and maintain its rating information database in accordance with section 27 of the Local Government (Rating) Act 2002, as applied by this Act; and

(b) is not in the RLA's rating information database for rating purposes.

Section 63 heading: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 63: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 63(a): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 63(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

64 Notification of change in circumstances

The following sections of the Local Government (Rating) Act 2002 apply to levies under this Act:

(a) section 30 (interpretation):

(b) section 31 (notification of change of ownership of rating unit):

(c) section 32 (notification of surrender or termination of lease or licence):

(d) section 33 (notification of transfer or assignment of lease or licence):

(e) section 34 (effect of notice on liability for rates):

(f) section 35 (when name of ratepayer entered in rating information database may be removed):

(g) section 36 (notification of change of name).

65 Rates records and objections, etc, to rates records

(1) The RLA that is a territorial authority must include information relating to levy liability in the rates record for each rating unit and separate rating area in the levy area.

(2) The sections of the Local Government (Rating) Act 2002 that are set out in subsection (7) apply to that levy-related information (except that, in section 37(3) of that Act, the reference to section 27(4) must be read as a reference to that provision as applied by section 61(2)(a) of this Act).

(3) A levypayer may object to the levy-related information in a rates record on the ground that it is incorrectly recorded.

(4) Objections must be lodged with the RLA.

(5) If an objection is lodged,—

(a) the RLA must notify the levypayer in writing of its decision on an objection; and

(b) if the objection is upheld, correct the entry in the rates record accordingly.

(6) If the RLA notifies the levypayer that the objection is not upheld,—

(a) the levypayer may lodge the objection in writing with the monitor for reconsideration; and

(b) the monitor must reconsider the objection and notify the levypayer and the RLA in writing of its decision on the objection; and

(c) if the objection is upheld, the RLA must correct the entry in the rates record accordingly.

(7) For the purposes of subsection (2), the sections are—

(a) section 37 (rates records):

(b) section 38 (inspection of rates records):

(c) section 39 (objection to rates records).

Section 65(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 65(4): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 65(5)(a): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 65(6): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 65(6)(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 65(6)(c): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 65(1): amended, on 1 July 2021, by section 61 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

66 Correction of errors

The RLA that is a territorial authority, whether or not an objection has been made, may correct an error in levy-related information in—

(a) the rating information database; or

(b) a rates record.

Section 66: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

67 Amended levy assessment and recovery of additional levy

(1) The sections of the Local Government (Rating) Act 2002 that are set out in subsection (3) apply to the issue of an amended levy assessment by the RLA that is a territorial authority.

(2) In applying those sections, a reference—

(a) to the rating information database must be read as a reference to levy-related information in the rating information database; and

(b) to a rates record must be read as including a reference to levy-related information in that rates record; and

(c) in section 41(1)(a) of the Local Government (Rating) Act 2002 to section 40 of that Act must be read as a reference to section 66 of this Act.

(3) For the purposes of subsection (1), the sections are—

(a) section 41 (amended assessment if error in rating information database or rates record is corrected):

(b) section 41A (amended assessment to give effect to objection to valuation under Rating Valuations Act 1998):

(c) section 42 (recovery of additional rates in certain cases).

Section 67(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Levy assessment and invoicing

68 Assessment of levy liability

(1) An RLA that is a territorial authority must assess the levy to be paid by a levypayer—

(a) in accordance with the levy order; and

(b) on the basis of the following information:

(i) the annual levy resolution for the levy year:

(ii) levy-related information in the RLA's rating information database, corrected as at the end of the levy year immediately before the levy year for which the levy is assessed.

(2) The levy liability of a rating unit or separate rating area is not affected by a change to any factor (listed in Schedule 3 of the Local Government (Rating) Act 2002, as applied by section 33(5) of this Act) in relation to the rating unit or separate rating area during the levy year for which the levy is assessed.

Section 68(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 68(1)(b)(ii): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 68(2): amended, on 1 July 2021, by section 62(a) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 68(2): amended, on 1 July 2021, by section 62(b) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

69 When RLA must treat 2 or more rating units as 1 unit for assessing levy

The RLA that is a territorial authority must treat 2 or more rating units as 1 unit for assessing levy if the rating units are treated as 1 unit under section 20 or 20A of the Local Government (Rating) Act 2002.

Section 69: replaced, on 1 July 2021, by section 63 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 69 heading: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 69: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

70 Levy assessment notified to levypayer

(1) An RLA that is a territorial authority must give to a levypayer in the levy area notice of the levypayer's liability for a levy on a rating unit or separate rating area—

(a) by including it in a rates assessment delivered under section 44 of the Local Government (Rating) Act 2002; or

(b) by agreement with the responsible SPV, as a separate notice of assessment.

(2) A levypayer is liable for the levy on a rating unit or separate rating area when the RLA delivers the notice of levy liability to the levypayer.

Section 70(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 70(1): amended, on 1 July 2021, by section 64 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 70(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 70(2): amended, on 1 July 2021, by section 64 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

71 Information in levy assessment

(1) This section sets out the levy liability information that the RLA that is a territorial authority must include in a levy assessment.

(2) The following sections of the Local Government (Rating) Act 2002 apply to a rates assessment that includes levy liability:

(a) section 45 (contents of rates assessment): and

(b) section 98C (contents of rates assessment for separate rating area).

Section 71(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 71(2): replaced, on 1 July 2021, by section 65 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

72 Levy invoice

(1) The RLA that is a territorial authority must deliver to a levypayer a levy invoice for a period for which levy payment is due, and section 46 (rates invoice) of the Local Government (Rating) Act 2002 applies to the levy invoice.

(2) The RLA may deliver the levy invoice—

(a) by including it in a rates invoice delivered under section 46 of the Local Government (Rating) Act 2002; or

(b) by agreement with the responsible SPV, as a separate invoice delivered under section 46(4) and (5) of the Local Government (Rating) Act 2002.

(3) A levy invoice must include the name and address of the responsible SPV.

(4) The RLA must ensure that a rates invoice clearly distinguishes a levy from rates.

Section 72(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 72(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 72(4): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

73 Further processes for levy assessment and levy invoice

The following sections of the Local Government (Rating) Act 2002 apply to a levy assessment and a levy invoice:

(a) section 47 (issue of amended rates invoice):

(b) section 48 (delivery of rates assessment and rates invoice):

(c) section 49 (late delivery of rates invoice):

(d) section 51 (combined rates assessment and rates invoice):

(e) section 98B (apportionment of rates for separate rating areas):

(f) section 98D (when separate rating area divided from rating area):

(g) section 98E (how separate rating area ceases to be a separate rating area).

Section 73(e): inserted, on 1 July 2021, by section 66 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 73(f): inserted, on 1 July 2021, by section 66 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 73(g): inserted, on 1 July 2021, by section 66 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Collection of levy

74 Collection of levy

(1) The following sections of the Local Government (Rating) Act 2002 apply to the collection of a levy:

(a) section 52 (payment of rates):

(b) section 54 (power not to collect small amounts).

(2) Section 54 of the Local Government (Rating) Act 2002 applies in relation to the combined amount of rates and levy to be collected, and the RLA that is a territorial authority must inform the responsible SPV of any amounts of levy not collected under that section.

Section 74(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Penalties

75 Penalties for unpaid levy

(1) The RLA that is a territorial authority may impose penalties in addition to a levy that is not paid by the due date.

(2) The amount of the penalty is the amount of penalty authorised by the RLA in relation to unpaid rates under section 57 of the Local Government (Rating) Act 2002.

(3) Section 58 (imposition of penalty) of the Local Government (Rating) Act 2002 applies to those penalties.

Section 75(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 75(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Remission and postponement of levy

76 Levy remission and levy postponement policies

(1) The responsible SPV and the RLA that is a territorial authority must take all reasonable steps to agree on the terms of a levy remission policy and a levy postponement policy for the purposes of this Act.

(2) A levy remission policy and a levy postponement policy must be consistent with any parameters or conditions, or both, specified in the levy order.

(3) If it is not inconsistent with any parameters or conditions specified in the levy order,—

(a) a levy remission policy may provide that there is to be no remission of levy:

(b) a levy postponement policy may provide that there is to be no postponement of the requirement to pay a levy.

(4) A levy remission policy must not contain any provision in relation to previous contributions if section 94 applies.

(5) The responsible SPV must give a copy of its levy remission policy and levy postponement policy to—

(a) the monitor; and

(b) the RLA.

(6) The monitor must publish the policies.

(7) The RLA must also publish the policies.

Section 76: replaced, on 5 August 2026, by section 46 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

77 Levy remission and levy postponement policies relating to Maori freehold land

(1) For the purpose of agreeing on the terms of a levy remission policy or a levy postponement policy (or agreeing not to have 1 or either of those policies) in relation to rating units or separate rating areas located on Maori freehold land, the responsible SPV and the RLA that is a territorial authority must have regard to the matters and objectives set out in Schedule 11 of the Local Government Act 2002, which applies with all necessary modifications.

(1A) Section 114A of the Local Government (Rating) Act 2002 (remission of rates for Maori freehold land under development) applies to a levy under this Act.

(1B) However, the RLA may remit a levy under section 114A of the Local Government (Rating) Act 2002 only with the consent of the responsible SPV.

(2) In this section, **Maori freehold land** has the same meaning as in section 11(2).

Section 77(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 77(1): amended, on 1 July 2021, by section 67(1) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 77(1A): inserted, on 13 April 2021, by section 67(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 77(1B): inserted, on 13 April 2021, by section 67(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 77(1B): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

78 Remission of levy

(1) The RLA that is a territorial authority must remit all or part of the levy on a rating unit or separate rating area in accordance with the levy remission policy agreed under section 76 (unless the policy does not allow remission).

(2) The RLA must give notice to the levypayer identifying the remitted levy.

(3) The RLA must record the remitted levy—

(a) on the rates record for the rating unit or separate rating area as paid on the due date; and

(b) in accounting documents as paid by the responsible SPV on behalf of the levypayer in accordance with the relevant objective in the remission policy.

Section 78(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 78(1): amended, on 1 July 2021, by section 68 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 78(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 78(3): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 78(3)(a): amended, on 1 July 2021, by section 68 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

79 Postponement of requirement to pay levy

(1) The RLA that is a territorial authority must postpone the requirement to pay all or part of the levy on a rating unit in accordance with the levy postponement policy agreed under section 76 (unless the policy does not allow postponement).

(2) The RLA must give notice to the levypayer—

(a) identifying the postponed levy; and

(b) stating when, or in which circumstances, the levy will become payable.

(3) The sections of the Local Government (Rating) Act 2002 that are set out in subsection (4) apply to the postponement of the requirement to pay a levy.

(4) The sections are—

(a) section 88 (postponement fee may be added to postponed rates):

(b) section 89 (recording postponed rates):

(c) section 90 (postponed rates may be registered as charge on rating unit), except that section 90(3)(a) applies as if it referred to the chief executive or other authorised officer of the responsible SPV.

Section 79(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 79(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Write-off of levy

Heading: inserted, on 1 July 2021, by section 69 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

79A Write-off of levy

(1) This section applies if—

(a) there is an unpaid levy under this Act in respect of a rating unit or separate rating area; and

(b) the chief executive of the RLA that is a territorial authority intends to write off rates in respect of that unit or separate rating area under section 90A or 90B of the Local Government (Rating) Act 2002.

(2) The RLA must notify the responsible SPV—

(a) that the chief executive will write off the rates; and

(b) whether the chief executive is doing so on an application under section 90A(2)(b) of the Local Government (Rating) Act 2002.

(3) On receiving the notice, the responsible SPV may write off any unpaid levy—

(a) that the responsible SPV considers cannot reasonably be recovered; or

(b) to which section 90B(1)(a) and (b) of the Local Government (Rating) Act 2002 applies.

(4) The responsible SPV must—

(a) notify a levypayer of any write-off of the levypayer's levy under this section; and

(b) within 30 days of receiving a notice under subsection (2)(b) that the chief executive will write off rates on the application of a ratepayer under section 90A(2)(b), provide written reasons to the levypayer for the decision to write off, or not to write off, the levypayer's levy.

Section 79A: inserted, on 1 July 2021, by section 69 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 79A(1)(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 79A(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Recovery of unpaid levy

80 Recovery under Local Government (Rating) Act 2002

(1) The RLA that is a territorial authority may recover unpaid levy under sections 61, 62, 75A, 75B, 75C, 83A, 83B, and 84 of the Local Government (Rating) Act 2002 (and those provisions apply for that purpose with all necessary modifications).

(2) Despite section 75A(2) of the Local Government (Rating) Act 2002, the RLA may not take recovery action under sections 67 to 71 of that Act for an unpaid levy on protected Māori land.

Section 80: replaced, on 5 August 2026, by section 47 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

81 Recovery action in relation to Maori freehold land

The RLA that is a territorial authority may take recovery action in relation to unpaid levy and unpaid rates payable on Maori freehold land and the provisions of Part 4 of the Local Government (Rating) Act 2002 apply to that recovery.

Section 81: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 3—When responsible SPV recovers unpaid levy

82 Responsible SPV may take recovery action in relation to unpaid levy

(1) The responsible SPV may take recovery action under Part 3 of the Local Government (Rating) Act 2002 (the **2002 Act**) in relation to an unpaid levy if—

(a) the RLA that is a territorial authority informs the SPV under section 57(2)(a) that the RLA will not recover that unpaid levy; or

(b) the unpaid levy remains unpaid for 4 months after the due date for payment.

(2) Sections 61 to 74, 75B to 76, 84, and 96 of the 2002 Act apply, with all necessary modifications, to the responsible SPV, except—

(a) section 63(1) of the 2002 Act is to be read as if it authorised proceedings to be commenced under section 82(1)(a) or (b) of this Act; and

(b) the SPV may not take recovery action under sections 67 to 71 of the 2002 Act for an unpaid levy on protected Māori land.

Section 82: replaced, on 5 August 2026, by section 48 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

82A Responsible SPV to notify recovery action taken

If the responsible SPV takes recovery action under section 82(1)(a) or (b), it must notify the following within 10 working days after making the decision to commence the action:

(a) the RLA that is a territorial authority:

(b) the monitor.

Section 82A: inserted, on 5 August 2026, by section 48 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

83 Legal proceedings to recover levy

[Repealed]

Section 83: repealed, on 5 August 2026, by section 49 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

84 Application of proceeds of rating sale or lease that involves levy

[Repealed]

Section 84: repealed, on 5 August 2026, by section 50 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

85 Recovery action in relation to Māori freehold land

The responsible SPV may take recovery action in relation to unpaid levy payable on Māori freehold land, and the provisions of Part 4 of the Local Government (Rating) Act 2002 apply to that recovery.

86 RLA must give information to responsible SPV

The RLA that is a territorial authority must make available to the responsible SPV all information necessary to enable the SPV to recover unpaid levy under this subpart.

Section 86 heading: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 86: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Part 3A
Administration of levy when RLA is water organisation

Part 3A: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86A Outline of this Part

(1) This Part describes how a levy that is authorised under a levy order is administered when the RLA is a water organisation.

(2) Subpart 1 provides for who is responsible for administering the levy.

(3) Subpart 2 describes how the RLA administers the levy on behalf of the responsible SPV, including by recovering an unpaid levy.

(4) Subpart 3 describes how the responsible SPV recovers an unpaid levy in specified circumstances.

Section 86A: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86B Application of this Part

This Part applies if a levy order specifies that a levy is to be administered by an RLA that is a water organisation.

Section 86B: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 1—Who administers levy

Subpart 1: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86C Who administers levy under this Part

(1) The responsible SPV is authorised to administer a levy that is authorised by a levy order.

(2) However, the RLA that is a water organisation must administer the levy on behalf of the responsible SPV in accordance with—

(a) the levy order; and

(b) subpart 2; and

(c) a levy administration agreement entered into with the responsible SPV.

Section 86C: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86D Levy administration agreement between RLA that is water organisation and SPV

(1) The RLA that is a water organisation and the responsible SPV must take all reasonable steps to enter into a levy administration agreement under which the RLA will administer a levy on behalf of the responsible SPV, including by assessing and collecting the levy and recovering unpaid levy.

(2) The agreement must be consistent with this Part.

Section 86D: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86E When agreement not reached between RLA that is water organisation and SPV

(1) If the RLA that is a water organisation and the responsible SPV cannot agree on all terms of a levy administration agreement, they must refer the issue to the monitor.

(2) The monitor must determine all outstanding terms of the agreement within 20 working days.

(3) The terms of the agreement are—

(a) as agreed between the parties, to the extent that they are agreed; and

(b) otherwise, as determined by the monitor.

Section 86E: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86F When RLA that is water organisation is not required to recover unpaid levy

(1) This section applies if—

(a) there is an amount of levy unpaid for a property or Māori land; and

(b) water services charges set under section 86 of the Local Government (Water Services) Act 2025, or charges set by an Auckland water organisation, for that property or Māori land have been paid.

(2) The RLA that is a water organisation—

(a) may notify the responsible SPV that the authority will not recover the unpaid levy; and

(b) on notifying the responsible SPV under paragraph (a), is not required to recover that unpaid levy on behalf of the SPV.

Section 86F: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86G Invalidity of levy not ground for refusal to pay levy to RLA that is water organisation or SPV

A person must not refuse to pay a levy on the ground that the levy is invalid unless the person brings proceedings to challenge the validity of the levy on the

ground that the RLA that is a water organisation or the responsible SPV is not empowered to set or assess the levy on the particular property or Māori land.

Section 86G: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 2—RLA that is water organisation administers levy

Subpart 2: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Levy proceeds paid to responsible SPV

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86H Levy collected by RLA that is water organisation to be paid to responsible SPV

(1) The RLA that is a water organisation must pay to the responsible SPV all levy revenue that the RLA collects, and all unpaid levies that the RLA recovers, on behalf of the SPV under this subpart.

(2) However, that obligation is subject to the terms of the levy administration agreement between the RLA and the SPV.

Section 86H: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Sharing of information

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86I Territorial authority to give rating information to RLA that is water organisation

(1) A territorial authority (**A**) must give to an RLA that is a water organisation (**B**) all rating information from A's rating information database that B reasonably requests to enable B to administer a levy relating to water services infrastructure within A's district.

(2) A must notify B of any corrections that A makes in the rating information database to the information provided to B.

Section 86I: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86J Rating information that may not be withheld

(1) This section applies to a territorial authority that—

(a) has removed particulars from its rating information database under section 28C(3) of the Local Government (Rating) Act 2002; and

(b) has not restored the particulars under section 28C(4) of that Act.

(2) The territorial authority—

(a) must provide, if requested by an RLA that is a water organisation, information that the territorial authority holds but has been removed from the database; and

(b) may not withhold any particulars that remain removed from its rating information database under section 28C(3) of the Local Government (Rating) Act 2002.

(3) The RLA may make the request to enable it to administer a levy relating to water services infrastructure within the territorial authority's district.

Section 86J: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86K Responsible SPV to give levy-related information to RLA that is water organisation

The responsible SPV must give to the RLA that is a water organisation all levy-related information that is necessary to enable the RLA to administer the levy.

Section 86K: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86L RLA that is water organisation to give territorial authority information for purposes of land information memoranda

(1) This section is for the purposes of a territorial authority issuing a land information memorandum under the Local Government Official Information and Meetings Act 1987.

(2) The RLA that is a water organisation must give to the territorial authority information about—

(a) the levy period; and

(b) how liability for the levy is assessed; and

(c) amounts of any unpaid levy.

Section 86L: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Correction of errors and recovery of additional levy

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86M Correction of errors by RLA that is water organisation

The RLA that is a water organisation may correct an error in levy-related information in its records.

Section 86M: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86N Amended levy assessment if error is corrected

(1) The RLA that is a water organisation may issue an amended levy assessment if an error in its records is corrected under section 86M.

(2) If the amended levy assessment is for an amount that is less than the amount originally assessed and the amended levy assessment is issued within 5 years of the original levy assessment, the RLA must refund the excess amount to the levypayer.

(3) If the amended levy assessment is for an amount that is more than the amount originally assessed and the amended levy assessment is issued in the same financial year as the original levy assessment, the levypayer is liable to pay the additional amount.

Section 86N: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Levy assessment and invoicing

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86O Assessment of levy liability by RLA that is water organisation

(1) An RLA that is a water organisation must assess the levy to be paid by a levypayer—

(a) in accordance with the levy order; and

(b) on the basis of the following information:

(i) the annual levy resolution for the levy year:

(ii) levy-related information in its records.

(2) The levy liability of a property or Māori land is not affected by a change to any of the methods used to assess liability for the levy (as identified under section 33A(3)) in relation to the property or Māori land during the levy year for which the levy is assessed.

Section 86O: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86P Levy assessment notified to levypayer by RLA that is water organisation

(1) An RLA that is a water organisation must notify a levypayer in the levy area of the levypayer's liability for a levy on a property or Māori land.

(2) The RLA must notify the levypayer—

(a) in the same manner—

(i) as it has determined to provide an assessment of charges set under section 86 of the Local Government (Water Services) Act 2025; or

(ii) if the RLA is an Auckland water organisation, as it provides an assessment of charges to its customers; or

(b) in a different manner, by agreement with the responsible SPV.

(3) A levypayer is liable for the levy on the property or Māori land when notified by the RLA under this section.

Section 86P: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86Q Information to be included in levy assessment by RLA that is water organisation

(1) This section sets out the levy liability information that the RLA that is a water organisation must include in a levy assessment.

(2) The RLA must include sufficient information in the levy assessment to enable the levypayer to reasonably understand the basis for the amount of the assessed levy.

Section 86Q: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86R Levy invoice delivered by RLA that is water organisation

(1) The RLA that is a water organisation must deliver to a levypayer a levy invoice for a period for which levy payment is due.

(2) The RLA may deliver the levy invoice—

(a) by including it with—

(i) an invoice for other charges set under section 86 of the Local Government (Water Services) Act 2025; or

(ii) if the RLA is an Auckland water organisation, an invoice for water charges issued by the organisation; or

(b) as a separate invoice, by agreement with the responsible SPV.

(3) A levy invoice must include the name and address of the responsible SPV.

(4) The RLA must ensure that an invoice for other charges under the Local Government (Water Services) Act 2025, or for other charges issued by an Auckland water organisation, clearly distinguishes a levy from other charges.

Section 86R: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Penalties

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86S Penalties imposed for unpaid levy by RLA that is water organisation

(1) The RLA that is a water organisation may, by resolution of its board, add penalties to levies that are not paid by the due date.

(2) The resolution must state—

(a) how the penalty is calculated; and

(b) how frequently the penalty may be imposed (for example, monthly or quarterly); and

(c) the date on which the penalty is to be added to the amount of the unpaid levy by reference to the due date (for example, each month after the due date or each quarter after the due date).

(3) The resolution must be made not later than the date on which the RLA sets charges under section 86 of the Local Government (Water Services) Act 2025 for the financial year.

(4) However, if the RLA is an Auckland water organisation,—

(a) it may add penalties to levies that are not paid by the due date by following the same process as it would use to impose penalties on its customers for unpaid water charges; and

(b) it must provide levypayers with the information set out in subsection (2)(a) to (c); and

(c) subsection (3) does not apply to the organisation.

(5) A penalty must not exceed,—

(a) in the year after the due date, 21% of the amount of the unpaid levy; and

(b) in the first 6 months after the due date, 10% of the amount of the unpaid levy.

(6) For the purposes of subsection (5), the **amount of the unpaid levy** includes—

(a) the amount of the levy that is unpaid; and

(b) the amount of any penalties that have previously been added to the levy and remain unpaid.

Section 86S: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Remission and postponement of levy

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86T Levy remission and levy postponement policies agreed between RLA that is water organisation and SPV

(1) The responsible SPV and the RLA that is a water organisation must take all reasonable steps to agree on the terms of a levy remission policy and a levy postponement policy for the purposes of this Act.

(2) A levy remission policy and a levy postponement policy must be consistent with any parameters or conditions, or both, specified in the levy order.

(3) If it is not inconsistent with any parameters or conditions specified in the levy order,—

(a) a levy remission policy may provide that there is to be no remission of levy:

(b) a levy postponement policy may provide that there is to be no postponement of the requirement to pay a levy.

(4) A levy remission policy must not contain any provision in relation to previous contributions if section 94 applies.

(5) The responsible SPV must give a copy of its levy remission policy and levy postponement policy to—

(a) the monitor; and

(b) the RLA.

(6) The monitor must publish the policies.

(7) The RLA must also publish the policies.

Section 86T: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86U Remission of levy by RLA that is water organisation

(1) The RLA that is a water organisation must remit all or part of the levy on a property or Māori land in accordance with the levy remission policy agreed under this subpart (unless the policy does not allow remission).

(2) The RLA must give notice to the levypayer identifying the remitted levy.

(3) The RLA must record the remitted levy—

(a) in its records for the property or Māori land as paid on the due date; and

(b) in accounting documents as paid by the responsible SPV on behalf of the levypayer in accordance with the relevant objective in the remission policy.

Section 86U: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86V RLA that is water organisation must postpone requirement to pay levy

(1) The RLA that is a water organisation must postpone the requirement to pay all or part of the levy on a property or Māori land in accordance with the levy postponement policy agreed under this subpart (unless the policy does not allow postponement).

(2) The RLA must give notice to the levypayer—

(a) identifying the postponed levy; and

(b) stating when, or in which circumstances, the levy will become payable.

Section 86V: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Recovery of unpaid levy by RLA

Heading: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86W RLA that is water organisation may recover levy

An RLA that is a water organisation may commence proceedings in any court of competent jurisdiction to recover as a debt due a levy that remains unpaid.

Section 86W: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 3—Responsible SPV may recover unpaid levy

Subpart 3: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86X SPV may commence legal proceedings to recover levy administered under this Part

(1) This section applies—

(a) to a levy that is administered by an RLA that is a water organisation; and

(b) whether or not the RLA informs the responsible SPV under section 86F that the RLA will not recover that unpaid levy.

(2) A responsible SPV may commence proceedings in any court of competent jurisdiction to recover as a debt due the levy that remains unpaid for 4 months after the due date for payment.

(3) If the responsible SPV commences proceedings, it must notify—

(a) the RLA referred to in subsection (1); and

(b) the monitor.

Section 86X: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

86Y SPV to be given information for purpose of legal proceedings

The RLA that is a water organisation must make available to the responsible SPV all information necessary to enable the SPV to recover an unpaid levy under section 86X.

Section 86Y: inserted, on 5 August 2026, by section 51 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Part 4
Other operational and financial matters

87 Outline of this Part

(1) This Part provides for matters relating to the operations of an SPV and the financing of the construction of eligible infrastructure.

(2) Subpart 1 imposes ongoing duties on the responsible SPV.

(3) Subpart 2 provides for the disposal of excess levy at the end of a levy period and the use of previous development contributions and financial contributions.

(3A) Subpart 2A provides for accelerated recovery of IFF funding, and associated costs, when a land development has failed.

(4) Subpart 3 gives statutory powers to an SPV that is responsible for the construction of eligible infrastructure.

(5) Subpart 4 provides for account-keeping and reporting by an SPV and other financial matters.

Section 87(3): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 87(3A): inserted, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 1—SPV's ongoing duties

88 Levy collected must not exceed maximum levy revenue

A responsible SPV must ensure that the amount of levy collected over the levy period under a levy order does not exceed the maximum levy revenue.

89 Levy revenue must be applied only to pay eligible costs

A responsible SPV may apply levy revenue only to pay eligible costs authorised by the levy order (or otherwise as expressly permitted or required by this Act).

90 Eligible infrastructure vested in responsible infrastructure authority

(1) A responsible SPV and the responsible infrastructure authority must enter into a vesting agreement that specifies the circumstances and conditions for the transfer of eligible infrastructure to the responsible infrastructure authority.

(2) If the responsible infrastructure authority gave an endorsement under section 20, the agreement must include all specified conditions required by the authority under section 20(4), other than any condition that the authority modifies or waives.

(3) The responsible SPV must transfer eligible infrastructure to the responsible infrastructure authority, and the authority must accept the transfer, in accordance with that agreement.

Exclusion to vesting requirement

(4) A vesting agreement is not required under subsection (1)—

(a) if the levy order specifies that a person other than a responsible infrastructure authority will own the eligible infrastructure on its completion; or

(b) if the levy order specifies that the responsible infrastructure authority is responsible for constructing the eligible infrastructure and will own the eligible infrastructure on its completion; or

(c) if—

(i) the levy order specifies that the responsible SPV is not responsible for constructing the eligible infrastructure; and

(ii) the responsible SPV does not own the eligible infrastructure at any point before or on its completion.

Section 90(2): replaced, on 5 August 2026, by section 52(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 90(4) heading: inserted, on 5 August 2026, by section 52(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 90(4): inserted, on 5 August 2026, by section 52(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 2—Excess levy, uncollected levy, and previous contributions

Excess levy at end of levy period

91 Excess levy at end of levy period

(1) A responsible SPV must pay any excess levy to the RLA.

(2) If the total amount of excess levy is equal to or greater than the excess levy threshold under section 92 at the end of the levy period, the RLA that is a territorial authority must—

(a) credit the rates record of each affected rating unit or separate rating area with the amount that reflects the amount of excess levy; and

(b) in apportioning the amount to be credited to rates records, apply the same method as was most recently used to assess levypayers' levy liability under the levy order.

(2A) If the total amount of excess levy is equal to or greater than the excess levy threshold under section 92 at the end of the levy period, the RLA that is a water organisation must—

(a) credit the record of each affected property or Māori land with the amount that reflects the amount of excess levy; and

(b) in apportioning the amount to be credited to each record, apply the same method that was most recently used to assess levypayers' levy liability under the levy order.

(3) If the total amount of excess levy is less than the excess levy threshold under section 92, the RLA may retain the excess levy.

Section 91(1): amended, on 5 August 2026, by section 53(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 91(2): amended, on 5 August 2026, by section 53(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 91(2)(a): amended, on 1 July 2021, by section 72 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 91(2A): inserted, on 5 August 2026, by section 53(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 91(3): amended, on 5 August 2026, by section 53(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

92 Excess levy threshold

(1) For the purposes of section 91, **excess levy threshold** means an amount calculated, as at the end of the levy period, in accordance with the following formula:

$$r \times \$e = \$t$$

where—

r is the number of levypayers

$e is $63 or the increased amount most recently published by the monitor under this section (if any)

$t is the excess levy threshold.

(2) The monitor must, before 1 July in each year (unless $e would not be increased as a result of paragraph (a)),—

(a) increase the amount of $e by a percentage that reflects the upward movement (if any) in the index number of the Consumers Price Index for the year ending on the previous 31 March; and

(b) publish the increased $e.

(3) In this section, **Consumers Price Index** means the Consumers Price Index (all groups) published by Statistics New Zealand or, if that index ceases to be published, any measure certified by the Government Statistician as being equivalent to that index.

Section 92(1) formula item $e: amended, on 5 August 2026, by section 54(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 92(2): amended, on 5 August 2026, by section 54(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 92(2)(a): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 92(3): inserted, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Uncollected levy at end of levy period

93 Responsible SPV may assign uncollected levy to RLA

(1) The responsible SPV may enter an agreement with the RLA under which the SPV assigns to the RLA the SPV's right to any amount of levy that is uncollected at the end of the levy period.

(2) If an agreement is entered with the RLA that is a territorial authority, the relevant provisions of the Local Government (Rating) Act 2002 apply to the collection and recovery of the uncollected levy in the same way that they apply in relation to rates under that Act.

(2A) If an agreement is entered with the RLA that is a water organisation, the relevant provisions of the Local Government (Water Services) Act 2025 apply to the collection and recovery of the uncollected levy in the same way that they apply in relation to charges under that Act.

(2B) However, if the agreement is entered with the RLA that is an Auckland water organisation, the RLA may collect and recover the uncollected levy in the same manner as it collects and recovers water services charges from its customers.

(3) In this section, levy is **uncollected** if—

(a) payment of the levy is due but the levy is unpaid; or

(b) the requirement to pay the levy has been postponed in accordance with a levy postponement policy.

Section 93 heading: amended, on 5 August 2026, by section 55(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 93(1): amended, on 5 August 2026, by section 55(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 93(2): amended, on 5 August 2026, by section 55(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 93(2A): inserted, on 5 August 2026, by section 55(4) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 93(2B): inserted, on 5 August 2026, by section 55(4) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Previous contributions

Heading: replaced, on 5 August 2026, by section 56 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

94 Application and interpretation

(1) This section and sections 95 and 96 apply if, before the levy order comes into force, the RLA—

(a) has received (or required but not yet received) previous contributions in relation to any eligible infrastructure; or

(b) is entitled to receive any previous contributions in relation to any eligible infrastructure under section 129(3) of the Local Government (Water Services) Act 2025.

(2) In this section and sections 95 and 96, **previous contribution** means 1 or more of the following:

(a) a development contribution under subpart 5 of Part 8 of the Local Government Act 2002 in relation to any eligible infrastructure (or any infrastructure that includes eligible infrastructure):

(b) a financial contribution that was a condition under section 108(2)(a) of the Resource Management Act 1991 on the grant of a resource consent in relation to any eligible infrastructure (or any infrastructure that includes eligible infrastructure):

(c) in relation to any eligible infrastructure that is water services infrastructure (or any infrastructure that includes that type of eligible infrastructure),—

(i) a development contribution under subpart 2 of Part 3 of the Local Government (Water Services) Act 2025; or

(ii) a development contribution collected by a territorial authority that has been transferred to a water organisation; or

(iii) financial contributions collected under the Resource Management Act 1991 that a territorial authority has transferred to a water organisation; or

(iv) an infrastructure growth charge collected by an Auckland water organisation from its customers.

Section 94: replaced, on 5 August 2026, by section 56 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

95 RLA to inform responsible SPV about previous contributions

(1) As soon as practicable after the relevant levy order comes into force, the RLA must give the responsible SPV a list of previous contributions.

(2) The list of previous contributions must, so far as information available to the RLA allows,—

(a) identify the eligible infrastructure to which contributions relate; and

(b) identify amounts or proportions of each contribution that relate to eligible infrastructure and other infrastructure; and

(c) identify amounts or proportions of each contribution that relate to specific rating units or separate rating areas; and

(d) identify the amounts or proportions of each contribution that relate to the costs of the construction of eligible infrastructure; and

(e) identify the specific type of costs of the construction of eligible infrastructure to which contributions relate.

Section 95 heading: amended, on 5 August 2026, by section 57(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 95(1): amended, on 5 August 2026, by section 57(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 95(2): amended, on 5 August 2026, by section 57(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 95(2)(c): amended, on 1 July 2021, by section 73 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 95(2)(d): inserted, on 5 August 2026, by section 57(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 95(2)(e): inserted, on 5 August 2026, by section 57(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

96 Levy and previous contribution not to fund same portion of costs of construction

(1) The purpose of this section is to avoid the same portion of the costs of the construction of eligible infrastructure from being funded from both IFF funding and a previous contribution.

(2) If an amount of a previous contribution (an **amount**) relates to a portion of the costs of the construction of eligible infrastructure that would, but for this section, be funded by a levy,—

(a) the RLA must confirm—

(i) the amount; and

(ii) that the amount is allocated towards that portion of the costs; and

(b) the responsible SPV must ensure that the IFF funding that is allocated towards the costs of the construction of the eligible infrastructure is reduced by that amount.

(3) The responsible SPV must notify the monitor that the IFF funding has been reduced.

(4) This section does not prevent eligible costs from including the costs of the construction of eligible infrastructure that are also being funded from a previous contribution if the levy and the previous contribution fund different portions of the costs of the construction of the eligible infrastructure.

Section 96: replaced, on 5 August 2026, by section 58 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Operating and maintenance costs

Heading: inserted, on 5 August 2026, by section 58 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

97 Authority or third party must ensure that levypayer is not charged for same operating and maintenance costs by other means

(1) This section applies if eligible costs include operating and maintenance costs set out in section 9(2)(ba).

(2) The responsible infrastructure authority or the third party must ensure that levypayers are not charged for the same operating and maintenance costs by any other means.

Section 97: replaced, on 5 August 2026, by section 58 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98 Sections 209 and 210 of Local Government Act 2002 do not apply to those previous contributions

[Repealed]

Section 98: repealed, on 5 August 2026, by section 58 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 2A—Accelerated recovery of IFF funding when development has failed

Subpart 2A: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98A Interpretation

In this subpart, unless the context otherwise requires,—

development means a development for which IFF funding has been provided by a responsible SPV towards the costs of eligible infrastructure

landowner means the person that owns the land in relation to which the development has failed.

Section 98A: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98B Application

(1) This subpart applies—

(a) to land other than protected Māori land; and

(b) to the extent that a levy order identifies the categories of leviable land in terms of whether the land is developed or undeveloped land under section 32(2)(b) or 32A(3)(b); and

(c) to the extent that the leviable land has not been transferred by way of sale, after the levy order is made, to a third party buyer; and

(d) if a levy order specifies 1 or more factors that must be used to determine when a land development has failed (*see* section 34(1)(l)).

(2) In subsection (1)(c), **third party buyer** means a buyer that is not associated with the landowner or the proposer (where **associated** has the same meaning as in section 12(1) of the Financial Markets Conduct Act 2013).

Section 98B: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98C SPV may issue notice of repayment when development has failed

(1) This section applies if a responsible SPV is satisfied that a land development has failed according to 1 or more of the factors for failure set out in the levy order.

(2) The responsible SPV may issue a written notice to the landowner to demand—

(a) repayment of the IFF funding that relates to the undeveloped land in the levy area, as calculated in accordance with section 98D; and

(b) payment of the costs (the **associated costs**) that will be incurred by the responsible SPV in connection with—

(i) the repayment of the IFF funding:

(ii) the cancellation of the levy in relation to the undeveloped land:

(iii) financing associated with the repayment or cancellation.

(3) The notice must state that the responsible SPV will commence proceedings in the court to recover the amounts set out in subsection (2) unless, not later than 20 working days after the landowner receives the notice, the landowner pays to the responsible SPV the amounts specified in the notice.

(4) The notice must be served in one of the ways specified in section 69 of the Local Government (Rating) Act 2002.

(5) The responsible SPV must provide a copy of the notice to the monitor.

Section 98C: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98D Formula for repayment of IFF funding that relates to undeveloped land

A demand under section 98C(2)(a) for repayment of the IFF funding must be made in accordance with the following formula:

$$r = (a \times b) \div c$$

where—

r is the amount to be repaid

a is the amount of IFF funding that the responsible SPV has provided towards eligible costs, less the amount of the levy paid to the responsible SPV

b is the number of square metres of undeveloped land owned by the relevant landowner in the levy area in which the development has failed

c is the total number of square metres of land in the levy area.

Section 98D: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98E Legal proceedings to recover IFF funding and associated costs

(1) This section applies if the landowner does not pay, in full, the amounts set out in the notice under section 98C within 20 working days after receiving the notice.

(2) The responsible SPV may commence proceedings in the court to recover as a debt due the amounts set out in the notice.

Section 98E: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98F Registration of charging order for judgment for IFF funding and associated costs

(1) Despite rule 17.52 of the High Court Rules 2016, a charging order issued under rule 17.41 or 17.42 for a judgment for IFF funding and associated costs, and registered against the undeveloped land under rule 17.48, continues in force until a memorandum of satisfaction is registered under rule 17.51.

(2) The Limitation Act 2010 applies to subsection (1).

(3) If a charging order for a judgment is registered against undeveloped land, the landowner must not register a dealing against the land without the consent of the responsible SPV.

Section 98F: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98G SPV may apply to Registrar for sale of undeveloped land

(1) This section applies if the landowner does not satisfy a judgment for IFF funding and associated costs (including interest) within 20 working days after the date of the judgment.

(2) The responsible SPV may apply, in accordance with subsection (3), to a Registrar of the High Court to have the judgment enforced through the sale of the undeveloped land.

(3) The responsible SPV must forward to the Registrar—

(a) a certificate, signed and dated by a director of the responsible SPV, stating the following:

(i) the date of the judgment:

(ii) the amount of the judgment given against the landowner:

(iii) the name and contact details of the landowner:

(iv) the address of the undeveloped land that is subject to the application and the legal description and location of the land; and

(b) the application fee as fixed by regulations made under section 156 of the Senior Courts Act 2016.

Section 98G: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98H Sale of undeveloped land

(1) After receiving the certificate and application fee required under section 98G, the Registrar must give notice to all persons who the Registrar believes have an interest in the undeveloped land.

(2) The Registrar's notice must state that—

(a) the Registrar has received an application for the sale of undeveloped land; and

(b) the undeveloped land is subject to a judgment for IFF funding and associated costs; and

(c) the undeveloped land will be sold unless, within 10 working days after the date of the Registrar's notice, payments are made to the High Court of—

(i) the amount of the judgment (including interest); and

(ii) any disbursements incurred related to the sale process.

(3) The Registrar's notice must be served in one of the ways set out in section 69 of the Local Government (Rating) Act 2002.

(4) If all of the amounts set out in subsection (2)(c) have not been paid within 10 working days after the date of the Registrar's notice, the Registrar may proceed to sell the undeveloped land in accordance with sections 98I to 98P.

Section 98H: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98I How sale must be conducted

(1) A sale to which section 98H applies must be by public auction or public tender.

(2) Without limiting the powers of a Registrar, the Registrar may—

(a) place a reserve on the undeveloped land; or

(b) refuse any tender; or

(c) bid for and buy the undeveloped land at the auction; or

(d) put the undeveloped land up for sale as often as may be required until it is sold.

(3) The purchaser of the undeveloped land is the highest bidder at the auction or the highest tenderer, as the case may be, if the highest bidder or tenderer has complied with all conditions precedent (if any) that are set by the Registrar.

(4) Subsection (3) is subject to any rights reserved by the Registrar under subsection (2).

Section 98I: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98J Further powers and duties of Registrar

(1) Despite section 98I, if the Registrar has placed a reserve on the undeveloped land and the land is not sold by public auction or public tender, the Registrar may, with the consent of the responsible SPV, sell the land by private treaty for any consideration that the Registrar thinks reasonable.

(2) The Registrar may include covenants and conditions that the Registrar considers fair and equitable.

Section 98J: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98K Execution of documents for sale

(1) In the case of a sale made under section 98I or 98J, when the purchase price has been fully paid, the Registrar must—

(a) execute, under the seal of the High Court, a memorandum of transfer on behalf of the landowner whose interest has been sold; and

(b) note on the transfer that the undeveloped land has been sold under this Act.

(2) When the transfer has been executed, the purchaser is entitled to obtain possession of the purchased undeveloped land.

Section 98K: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98L Registration of instruments

An instrument executed under section 98K may be registered under the Land Transfer Act 2017.

Section 98L: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98M Presumption of valid sale

(1) A sale made under section 98I or 98J is valid for all purposes, even if there has been an irregularity in the conduct of the sale.

(2) No purchaser is obliged to inquire whether the sale was properly conducted.

Section 98M: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98N Application of balance of proceeds

(1) After the proceeds of a sale of undeveloped land have been applied as specified in the levy order, the Registrar must pay the balance (if any) to Public Trust.

(2) Public Trust, on the order of the High Court (which may be made by motion in Chambers), must pay the balance to those persons who are entitled to it, together with interest.

Section 98N: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98O No further levies may be charged

If a responsible SPV has recovered the IFF funding from the landowner under this subpart, no further levies may be charged under the levy order referred to in section 98C(1) in relation to the undeveloped land to which the recovery relates.

Section 98O: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

98P Reduction of maximum levy revenue when funding recovered for undeveloped land

(1) If the responsible SPV has recovered the IFF funding for the undeveloped land under this subpart, the responsible SPV must—

(a) exclude the area of undeveloped land from the levy area; and

(b) reduce the maximum levy revenue by the amount of IFF funding recovered for the undeveloped land.

(2) The maximum levy revenue must be reduced under subsection (1)(b) by reducing either or both of the following:

(a) the levy period:

(b) the amount of the levy set in later levy years.

(3) The responsible SPV must notify the monitor of the changes to the levy area and maximum levy revenue.

(4) The monitor must publish a notice of the changes to the levy area and the maximum levy revenue no later than 5 working days after being notified of the changes by the responsible SPV.

Section 98P: inserted, on 5 August 2026, by section 59 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 3—SPV's powers relating to construction

Powers relating to private land

99 Power to construct eligible infrastructure on private land

(1) This section applies to eligible infrastructure only if a levy order applies this section (*see* section 34(1)(g)(i)).

(2) A responsible SPV may exercise the powers of a local authority or a territorial authority under section 181 of the Local Government Act 2002 for the construction of eligible infrastructure in a levy area (and, for that purpose, section 181 and Schedule 12 of that Act apply with all necessary modifications).

(3) If a responsible SPV exercises the powers of a local authority or territorial authority under section 181 of the Local Government Act 2002 in relation to protected Māori land in the levy area,—

(a) it must in all cases obtain the prior written consent of the owner of that land to the construction of the work; and

(b) section 181(3)(b) of that Act does not apply.

Section 99(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 99(3): inserted, on 5 August 2026, by section 60 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Powers relating to roads and public land

100 Powers to construct water services infrastructure on roads and public land

(1) This section and sections 101 to 105 apply only if applied by a levy order (*see* section 34(1)(g)(ii)).

(2) For the purposes of providing water services infrastructure in the levy area, the responsible SPV may—

(a) construct, place, and maintain eligible infrastructure that is water services infrastructure in, on, along, over, across, or under any road or public land within or outside the levy area; and

(b) for the purposes of any work carried out under paragraph (a), open or break up any road or public land; and

(c) alter, repair, or remove that infrastructure or any part of that infrastructure.

(3) However, the responsible SPV must exercise the powers under subsection (2) in accordance with any conditions that the person who has jurisdiction over the road or land imposes.

Compare: 2009 No 32 s 65

Section 100(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

101 Notice requirement

(1) Before a responsible SPV proceeds to open or break up any road or public land under section 100(2)(b), the SPV must give to the person who has jurisdiction over the road or land written notice of the intention to carry out the work.

(2) Subsection (1) is subject to section 104.

(3) Every notice must specify the location of the proposed work, the nature of the work to be carried out, and the reasons for it.

Compare: 2009 No 32 s 66

102 Responsible SPV to be notified of conditions

(1) The person who has jurisdiction over the road or land must notify the responsible SPV in writing of any conditions imposed under section 100(3).

(2) Notification must be given not later than the day that is 20 working days after the person receives written notice of the intention to carry out work.

Compare: 2009 No 32 s 67

103 Failure to notify conditions

If the person who has jurisdiction over the road or land fails to notify the responsible SPV in accordance with section 102, the conditions are not imposed and the SPV may commence work.

Compare: 2009 No 32 s 68

104 Urgency

If work is urgent and necessary because of any defective equipment or other emergency, a responsible SPV—

(a) is excused from giving notice under section 101(1) before commencing the work; but

(b) must give the information required by section 101(3) to the person who has jurisdiction over the road or land as soon as practicable after commencing the work.

Compare: 2009 No 32 s 69

105 Appeal by responsible SPV to District Court

(1) A responsible SPV may appeal to the District Court against any condition imposed under section 100(3) on the grounds that the condition is unreasonable.

(2) An appeal must be made not later than the day that is 45 working days after the date of notification of the conditions imposed, or within any further time that the District Court may allow.

(3) In its determination of any appeal, the District Court may confirm, modify, or cancel the condition.

(4) The decision of the District Court in the determination of an appeal under this section is final.

Compare: 2009 No 32 s 70

Subpart 4—Other financial matters

Accounting records and reporting

106 Definitions

In this subpart,—

applicable auditing and assurance standard has the same meaning as in section 5(1) of the Financial Reporting Act 2013

financial statements has the same meaning as in section 6 of the Financial Reporting Act 2013

generally accepted accounting practice has the same meaning as in section 8 of the Financial Reporting Act 2013

qualified auditor has the same meaning as in section 35 of the Financial Reporting Act 2013

registered bank has the same meaning as in section 2(1) of the Banking (Prudential Supervision) Act 1989.

Section 106 **registered bank**: amended, on 1 July 2022, by section 300(1) of the Reserve Bank of New Zealand Act 2021 (2021 No 31).

107 Levy account

A responsible SPV must—

(a) pay levy revenue, as soon as practicable after it is received, into an account with a registered bank; and

(b) until the levy revenue is used to pay an eligible cost or otherwise paid as permitted by this Act, ensure that the levy revenue is held separate from other money held by or on behalf of the responsible SPV.

108 Accounting records

(1) An SPV must ensure that there are kept at all times accounting records that—

(a) correctly record the SPV's transactions; and

(b) will at any time enable the SPV's financial position to be determined with reasonable accuracy; and

(c) will enable the SPV to ensure that its financial statements comply with this Act; and

(d) will enable the SPV's financial statements to be readily and properly audited.

(2) The SPV must establish and maintain a satisfactory system of control of its accounting records.

(3) The accounting records must be kept—

(a) in written form; or

(b) in a manner in which they are easily accessible and convertible into written form.

109 Financial statements

An SPV must ensure that, within 4 months after the end of each levy year, financial statements that comply with generally accepted accounting practice are completed in relation to the SPV and that levy year.

110 Audit

(1) An SPV must ensure that its financial statements are audited by a qualified auditor.

(2) An auditor must, in carrying out an audit for that purpose, comply with all applicable auditing and assurance standards.

111 Annual report

(1) An SPV must,—

(a) as soon as practicable after the end of each levy year, prepare an annual report on the operations of the SPV; and

(b) provide the annual report to the monitor within 4 months after the end of each levy year.

(2) The monitor must publish the annual report.

112 Content of annual report

(1) An SPV's annual report must contain—

(a) the information that is reasonably necessary to enable an informed understanding of the SPV's operations during the levy year to which it relates; and

(b) audited financial statements for that levy year for the SPV; and

(c) the auditor's report on those financial statements.

(2) The annual report must include the following information for the levy year to which it relates:

(a) eligible costs incurred, itemised as in the levy order:

(b) all other costs incurred by the SPV:

(c) if the SPV is entitled to levy revenue,—

(i) the annual levy:

(ii) the actual levy revenue collected:

(iii) in relation to the levy account required by section 107,—

(A) the opening balance of the account for the levy year; and

(B) interest earned on funds held in the account; and

(C) the closing balance at the end of the levy year:

(d) how the closing balance referred to in paragraph (c)(iii)(C) will be applied to eligible costs in the future:

(e) in relation to forecast excess levy,—

(i) every forecast of excess levy; and

(ii) every decision to reduce the maximum levy revenue by reducing the levy period or the levies payable in later levy years:

(f) any additional information required by the monitor under section 113.

113 Additional information required by monitor

(1) For the purposes of section 112(2)(f), the monitor may (by written notice at least 4 months before the start of a levy year) require an SPV to include additional information in its annual report for that year.

(2) The monitor must publish any requirement given under this section.

Limitations on support given to SPV

114 Support from RLA or responsible infrastructure authority

(1) An RLA or a responsible infrastructure authority must not give to any person any guarantee, indemnity, or security in relation to the performance of any obligation by an SPV.

(2) An RLA must not lend money or provide credit to an SPV.

(3) In this section, **lend money or provide credit**—

(a) includes—

(i) to defer payment for any goods or services supplied or works constructed for any person, organisation, or government; and

(ii) to enter into hire purchase agreements or agreements that are of the same or a substantially similar nature; and

(iii) to enter into finance lease arrangements or arrangements that are of the same or a substantially similar nature; and

(iv) to subscribe for any debt securities or uncalled capital; but

(b) does not include to sell or supply goods or services on credit in the ordinary course of the RLA's performance of its lawful responsibilities and on terms and conditions generally available to other parties of equivalent creditworthiness.

Compare: 1989 No 44 s 65K; 2002 No 84 ss 62, 112

Section 114 heading: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 114(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 114(2): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 114(3)(b): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

115 Crown liability generally

(1) The Crown is not liable to contribute to the payment of any debts or liabilities of an SPV.

(2) This section does not apply to a liability for any sum of a kind described in section 49(2) of the Public Finance Act 1989.

Compare: 2002 No 84 s 121

116 Crown liability under certain contracts and arrangements

(1) If an SPV is named as issuer or is otherwise named with its consent in a disclosure document, that document must contain a statement that the financial products being offered under the document are not guaranteed by the Crown.

(2) Subsection (1) does not apply if the financial products offered under the document are expressly guaranteed by the Crown under the Public Finance Act 1989.

(3) If an SPV enters into a loan agreement or an incidental arrangement, that agreement or arrangement must state that the loan or other liability under the agreement or arrangement is not guaranteed by the Crown.

(4) Subsection (3) does not apply to any liability for any sum of a kind described in section 49(2) of the Public Finance Act 1989.

(5) In this section,—

disclosure document means a product disclosure statement (as defined by section 6(1) of the Financial Markets Conduct Act 2013) or a disclosure document under clause 26 of Schedule 1 of that Act

incidental arrangement and **loan** have the same meanings as in section 112 of the Local Government Act 2002.

Compare: 2002 No 84 s 122

Part 5
Monitoring, remedies, enforcement, and miscellaneous

117 Outline

(1) This Part provides for miscellaneous matters.

(2) Subpart 1 provides for—

(a) monitoring of an SPV by the monitor:

(b) the ability of the monitor to recommend that a Crown Manager be appointed for an SPV if there are significant problems that are not addressed.

(3) Subpart 2 provides for the appointment and role of the Crown Manager.

(4) Subpart 3 provides for modification of the usual rules for receivership of an SPV and for creditors.

(5) Subpart 4 provides for enforcement and offences.

(6) Subpart 5 provides for miscellaneous matters.

(7) Subpart 6 contains amendments to other Acts.

Subpart 1—Role of monitor

118 Appointment of monitor

(1) The Governor-General may, by Order in Council made on the recommendation of the responsible Minister, appoint a government agency as monitor for the purposes of this Act.

(2) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 118(2): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

119 Functions, duties, and powers

(1) The monitor's functions are to—

(a) publish information about the levy scheme and about specific levy areas, levy orders, and SPVs; and

(b) determine any objection by a levypayer to an assessment of the levypayer's levy liability; and

(c) monitor an SPV's compliance with this Act and the levy order; and

(d) inquire into, and intervene in, an SPV's operations in accordance with this Act.

(2) In addition, the monitor may exercise all powers that are—

(a) conferred on the monitor by this Act; or

(b) reasonably necessary for the performance of the monitor's functions and duties.

120 Monitor must publish information

(1) The monitor must publish general information about the levy scheme established by this Act to enhance public understanding of—

(a) how a levy order applies to a levy area; and

(b) how levy liability applies—

(i) to rating units; or

(ii) if the RLA is a water organisation, to a property or Māori land.

(2) In addition, the monitor must publish information about a specific levy area, levy order, and responsible SPV, including—

(a) the annual levy resolution of the SPV for each levy year:

(b) the SPV's annual reports:

(c) information to assist levypayers to understand their levy liability and potential levypayers to understand how levy liability is assessed under this Act.

Section 120(1): replaced, on 5 August 2026, by section 61 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

121 Information and assistance

(1) The monitor may direct a responsible SPV or an RLA to give the monitor any information or other assistance that the monitor considers to be reasonably necessary for the performance of the monitor's functions and duties and the exercise of the monitor's powers under this Act.

(1A) In relation to an RLA that is a territorial authority, information under subsection (1) includes all information requested by the monitor from the RLA's rating information database and rates records.

(2) The SPV or RLA must comply with the direction.

Section 121(1): replaced, on 5 August 2026, by section 62(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 121(1A): inserted, on 5 August 2026, by section 62(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 121(2): amended, on 5 August 2026, by section 62(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

122 Restricted change of control of SPV

(1) This section applies if a restricted change of control occurs.

(2) The monitor may direct the SPV not to pay any specified distributions to prohibited persons, and the SPV must comply with that direction.

(3) In this section,—

distribution means any distribution by a company or limited partnership, or other payment of a similar nature to a distribution

prohibited person means a person who, as a result of a restricted change of control occurring, becomes a shareholder, partner, or other person with an interest or a right to participate in any capital, assets, earnings, or other property of the SPV

restricted change of control means a change of control as defined by the levy order for the purposes of this section (*see* section 34(1)(e)).

Section 122(3) **restricted change of control**: amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

123 Inquiry into SPV's operations

The monitor may inquire into any aspect of an SPV's operations if the monitor—

(a) reasonably believes that a significant problem relating to the SPV could exist; or

(b) has any concern relating to any matter that could potentially become a significant problem relating to the SPV.

124 Monitor may give direction or request remedial plan

(1) This section applies whether or not the monitor has conducted an inquiry under section 123.

(2) If the monitor reasonably believes that a significant problem relating to a responsible SPV exists, the monitor must direct the SPV—

(a) to address the significant problem; or

(b) to prepare a remedial plan for addressing the significant problem.

(3) A direction must—

(a) be in writing; and

(b) describe the significant problem to be addressed; and

(c) state the date by which the significant problem must be addressed; and

(d) in the case of a direction under subsection (2)(a), state how the significant problem must be addressed.

(4) The responsible SPV must comply with a direction given under this section.

(5) If the monitor is satisfied that a remedial plan prepared by the SPV will address the significant problem,—

(a) the monitor may accept the plan; and

(b) the SPV must address the significant problem in accordance with the plan that is accepted.

(6) If the monitor is not satisfied that a remedial plan prepared by the responsible SPV will address the significant problem, the monitor must give a direction to the SPV under subsection (2)(a).

(7) The preparation of a remedial plan does not prevent the monitor from giving a direction under subsection (2)(a).

125 Monitor may recommend appointment of Crown Manager

If a responsible SPV fails to address a significant problem in accordance with section 124, the monitor may recommend to the responsible Minister that a Crown Manager be appointed to the SPV.

Subpart 2—Role of Crown Manager

126 Responsible Minister may appoint Crown Manager

(1) The responsible Minister may, by notice, appoint a person as Crown Manager to a responsible SPV if—

(a) the responsible Minister reasonably believes that a significant problem with the responsible SPV exists; and

(b) the monitor has recommended that a Crown Manager be appointed.

(2) The notice of appointment must include—

(a) the purpose of the appointment, including—

(i) an outline of the problem in relation to which the Crown Manager has been appointed; and

(ii) the extent of the Crown Manager's authority; and

(b) the start and end dates of the Crown Manager's appointment; and

(c) the start and end dates of the management period.

(3) In addition, the notice of appointment may include limits or conditions on—

(a) the functions and duties to be performed, and the powers to be exercised, by the Crown Manager; and

(b) how those functions and duties are to be performed, and how those powers are to be exercised.

(4) The responsible Minister must notify the appointment of a Crown Manager—

(a) to the responsible SPV; and

(b) in the *Gazette*.

127 Functions, duties, and powers of Crown Manager

(1) A Crown Manager must perform the functions and duties and exercise the powers of the responsible SPV under this Act—

(a) in accordance with this Act and the levy order; and

(b) subject to any limits or conditions on the Crown Manager's role set out in the notice of appointment under section 126.

(2) The functions and powers of a Crown Manager include all matters for which the responsible SPV is responsible under this Act.

(3) The Crown Manager may—

(a) work with the board of directors or other governing body of the SPV or act to their exclusion; or

(b) give directions to the board or other governing body.

(4) The board of directors or other governing body of the SPV—

(a) must co-operate with the Crown Manager, including by complying with any directions given by the Crown Manager; and

(b) remains responsible for the general operation of the SPV.

128 Information to responsible Minister and monitor

(1) A Crown Manager must inform the responsible Minister and the monitor about—

(a) the steps being taken to address the significant problem; and

(b) the progress of those steps.

(2) The monitor, if satisfied that the significant problem has been addressed, must inform the responsible Minister.

129 Termination of appointment

(1) The responsible Minister may terminate the appointment of a Crown Manager at any time.

(2) No compensation is payable to the Crown Manager in relation to the termination of their appointment.

130 Protection from liability

The Crown Manager is not liable for any act done in good faith in the performance or intended performance of their functions or duties or the exercise of their powers.

131 Costs of Crown Manager

(1) A responsible SPV owes as a debt to the Crown any costs that the Crown incurs for the appointment of a Crown Manager to the SPV, including the payment of remuneration and expenses to the Crown Manager.

(2) The SPV must not pay those costs by increasing the levy or extending the levy period.

132 Remuneration and expenses of Crown Manager

(1) A Crown Manager is entitled—

(a) to receive remuneration for services as determined by the responsible Minister in accordance with the fees framework; and

(b) to be reimbursed, in accordance with the fees framework, for actual and reasonable travelling and other expenses incurred in performing their functions.

(2) In this section, **fees framework** means the framework determined by the Government from time to time for the classification and remuneration of statutory and other bodies in which the Crown has an interest.

Subpart 3—Modified rights and remedies for creditors

133 General law applies with some modifications

Except as set out in this subpart, the usual rights and remedies available to creditors apply in relation to SPVs.

Modification of Receiverships Act 1993 for SPVs

134 Application of Receiverships Act 1993

The Receiverships Act 1993 applies to a receiver of an asset of an SPV appointed under this subpart with the modifications set out in this subpart.

135 Receiver appointed under instrument

(1) This section applies if an SPV gives a charge over any asset of the SPV as security for any loan or for the performance of any obligation.

(2) The instrument that creates or evidences the terms and conditions of the charge may provide for the appointment of a receiver of that asset on terms agreed by the parties.

(3) This section applies subject to the Personal Property Securities Act 1999, and does not limit any other rights or remedies of the holder of a charge over any asset of an SPV.

Compare: 1993 No 122 s 40A

136 Receiver appointed by court

(1) The court may, on application by any creditor of a responsible SPV, appoint a receiver to exercise the powers, and perform the functions, of the SPV under this Act in relation to a levy.

(2) The court must, as it considers appropriate, specify—

(a) the term of the appointment; and

(b) the rights, powers, and duties of the receiver; and

(c) the terms and conditions of the appointment, including terms about security and remuneration.

(3) Before appointing a receiver, the court must have regard to—

(a) the interests of all of the responsible SPV's creditors (whether secured or unsecured); and

(b) the interests of the levypayers; and

(c) the role of the receiver under this subpart.

(4) This section does not limit the proceedings that may be brought against an SPV or the circumstances in which a court may appoint a receiver of an SPV's other assets.

(5) This section is subject to sections 140 and 141.

Compare: 1993 No 122 s 40B

137 Powers of receiver

(1) This section applies if—

(a) a responsible SPV has charged levy revenue as security for any loan or for the performance of any obligation; and

(b) a receiver has been appointed under section 135 or 136 in respect of that loan or obligation.

(2) From the date of the receiver's appointment until the termination of that appointment, all powers of the responsible SPV that relate to a levy under this Act are conferred on, and may be exercised by, the receiver.

(3) The receiver may exercise the SPV's powers as agent of the responsible SPV.

(4) Section 13 of the Receiverships Act 1993 is subject to section 139(3) of this Act (which limits the exercise of those powers in relation to assets not charged in favour of the appointor of the receiver).

Compare: 1993 No 122 s 40C(3), Schedule 1 cl 8; 2002 No 84 s 115

138 General duties of receiver

The general duties imposed on receivers by section 18 of the Receiverships Act 1993 are subject to the constraints imposed on receivers by section 139(1).

Compare: 1993 No 122 Schedule 1 cl 10

139 Constraints on receiver

(1) A receiver appointed in relation to a responsible SPV or an asset of a responsible SPV must ensure that no action of the receiver prevents any activities of that SPV, any other SPV, or the responsible infrastructure authority that are essential for the maintenance of public health and safety, regardless of anything in—

(a) this Act or the Receiverships Act 1993; and

(b) any instrument providing for or governing the appointment of the receiver.

(2) An action of the receiver is only to be taken to prevent an activity of the responsible SPV, any other SPV, or the responsible infrastructure authority if—

(a) the action necessarily results in that outcome; and

(b) the outcome is not more fairly attributable to the act or omission of a person outside the receiver's control.

(3) In exercising any powers (including those of a manager), the receiver is not entitled to control, dispose of, or otherwise interfere with the ability of the responsible SPV, any other SPV, or the responsible infrastructure authority to exercise or perform its rights, powers, and duties in relation to assets not charged in favour of the appointor of the receiver.

(4) A receiver appointed under a charge instrument or by the court must distribute the proceeds of collection and recovery of the money and assets the receiver is entitled to collect and recover in the following order of priority:

(a) any amounts required for the receiver's remuneration, costs incurred by the receiver, and the costs incurred by any person in obtaining the receiver's appointment:

(b) any amounts payable in respect of claims by law to be preferred to claims under any charge over those assets:

(c) any amounts required to be paid out of the proceeds of collection of the money and assets to enable the receiver to carry out the activities specified in subsection (1):

(d) the amounts secured by any charges over those assets in the order of priority accorded those charges, so as to preserve the respective entitlements of the holders of those charges:

(e) if the receiver was appointed by the court on the application of 1 or more unsecured creditors, any amounts payable, or directed by the court to be paid, to those creditors:

(f) any residue to, or for the benefit of, the responsible SPV as it directs.

Compare: 1993 No 122 s 40D

140 Protection of receiver

(1) No proceedings lie against a receiver of a responsible SPV for any breach of section 139(1) by—

(a) the receiver; or

(b) any adviser or delegate of the receiver.

(2) No proceedings lie against an adviser or a delegate of a receiver for any breach of section 139, other than proceedings brought by the receiver.

(3) A receiver (and any adviser or delegate) must be indemnified in accordance with subsections (4) and (5) in respect of any liability relating to the exercise, purported exercise, or omission to exercise any right or power of the receiver by the receiver (or the adviser or delegate).

(4) A receiver appointed by the court (and any adviser or delegate) must be indemnified by the responsible SPV.

(5) A receiver appointed under a charge document (and any adviser or delegate) must be indemnified out of the assets subject to receivership, unless the terms of the appointment of the receiver provide otherwise.

(6) Subsections (1) and (3) do not apply to an act or omission of a person that constitutes bad faith or gross negligence.

(7) This section does not limit or affect the operation of sections 19 and 20 of the Receiverships Act 1993.

(8) In this section, **adviser or delegate**, in relation to a receiver, means an adviser or a delegate of the receiver who has been reasonably selected and whose activities have been reasonably supervised.

Compare: 1993 No 122 s 40E

141 Exception in relation to Crown Manager

If a Crown Manager is appointed under this Act in relation to a responsible SPV (either before or after a receiver is appointed under a charge instrument or by the court), the court may order that any receiver so appointed may not, until the court so orders, exercise any of the rights, powers, and duties of a receiver.

Compare: 1993 No 122 Schedule 1 cl 15

Limit on usual rules for creditors

142 Limit on usual rules for transactions and dispositions at under value

(1) This section applies only if applied by a levy order (*see* section 34(1)(g)(iii)).

(2) Section 297 of the Companies Act 1993 does not apply to the relevant transactions (or any class of relevant transactions set out in a levy order) if a levy order applies this limit.

(3) Subpart 6 of Part 6 of the Property Law Act 2007 does not apply to the relevant dispositions (or classes of relevant dispositions set out in a levy order) if a levy order applies this limit.

(4) In this section, **relevant transaction** or **relevant disposition** means—

(a) the transfer of eligible infrastructure by the responsible SPV to a responsible infrastructure authority under a vesting agreement; or

(b) the transfer by the responsible SPV (that is responsible for financing and funding the construction of eligible infrastructure) of money to finance the construction of eligible infrastructure to another SPV that is responsible for the construction of that infrastructure.

Section 142(1): amended, on 5 August 2026, by section 66 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 4—Enforcement

Injunctions and compliance orders

143 Court may grant injunction

A court may, on application by the monitor, grant an injunction restraining an SPV from engaging in conduct that constitutes or would constitute a contravention, or involvement in a contravention, of this Act or a levy order.

144 When court may grant injunction

(1) A court may grant an injunction restraining an SPV from engaging in conduct of a particular kind if—

(a) it is satisfied that the SPV has engaged in conduct of that kind; or

(b) it appears to the court that, if an injunction is not granted, it is likely that the SPV will engage in conduct of that kind.

(2) The court may grant an interim injunction restraining an SPV from engaging in conduct of a particular kind if in its opinion it is desirable to do so.

(3) Subsections (1)(a) and (2) apply whether or not it appears to the court that the SPV intends to engage again, or to continue to engage, in conduct of that kind.

(4) Subsections (1)(b) and (2) apply whether or not the SPV has previously engaged in conduct of that kind or there is an imminent danger of substantial damage to any other person if the SPV engages in conduct of that kind.

145 No undertaking as to damages required

(1) If the monitor applies to the court for the grant of an injunction, the court must not, as a condition of granting the injunction, require the monitor to give an undertaking as to damages.

(2) In determining the monitor's application for the grant of an injunction, the court must not take into account the fact that the monitor is not required to give an undertaking as to damages.

Compare: 2013 No 69 s 482

146 Court may make compliance order

(1) The court may, on application by the monitor, make an order (a **compliance order**) requiring an SPV to do 1 or more of the following:

(a) to comply with a provision of this Act or a levy order:

(b) to remedy non-compliance with the provision by another means:

(c) to avoid or mitigate any actual or likely effect of non-compliance with the provision.

(2) The court may make a compliance order if it is satisfied that, by engaging in any conduct, the SPV has failed, or is likely to fail, to comply with a provision of this Act or the levy order.

(3) The court may make a compliance order on any terms that it considers appropriate, including by specifying any reasonable steps that the SPV must take in order to comply with the order.

Civil liability and compensatory orders

147 Court may make civil liability order

(1) A court may, on application by the monitor, make a civil liability order if the court is satisfied that a person has contravened or was involved in a contravention of this Act or a levy order.

(2) A civil liability order may direct the person in contravention, or the person involved in the contravention, to refund money or return property to an SPV if the court is satisfied that the SPV has suffered, or is likely to suffer, loss or damage because of the contravention.

148 Court may make compensatory order

(1) A court may, on application by the monitor, make a compensatory order if—

(a) the court is satisfied that—

(i) a person has contravened or was involved in a contravention of this Act or a levy order; and

(ii) the SPV has suffered, or is likely to suffer, loss or damage because of the contravention; and

(b) it appears to the court that a civil liability order under section 147 is not practicable in the circumstances.

(2) The court may make any order it thinks just to compensate an SPV in whole or in part for the loss or damage, or to prevent or reduce the loss or damage.

(3) An order under this section may include an order to direct a relevant person to do either or both of the following:

(a) to pay to the SPV the amount of the loss or damage (in whole or in part):

(b) to take other steps to avoid or mitigate any actual or likely loss or damage resulting from the contravention.

(4) Subsection (3) does not limit subsection (2).

(5) In this section, **relevant person** means—

(a) any person in contravention; or

(b) any person involved in the contravention.

149 Defences

(1) In any proceeding under section 147 or 148 against a person (**A**) for a contravention of this Act or a levy order, it is a defence if A proves that—

(a) A's contravention was due to reasonable reliance on information supplied by another person; or

(b) both of the following apply:

(i) A's contravention was due to the act or default of another person, or to an accident or to some other cause beyond A's control; and

(ii) A took reasonable precautions and exercised due diligence to avoid the contravention.

(2) For the purposes of subsection (1)(a) and (b)(i), **another person** does not include a member of the board of directors or other governing body, an employee, or an agent of A.

Compare: 2013 No 69 s 499

150 Defences for person involved in contravention

(1) This section applies if—

(a) a person (**A**) contravenes this Act or a levy order; and

(b) another person (**B**) is involved in the contravention.

(2) In any proceeding under section 147 or 148 against B for involvement in the contravention, it is a defence if B proves that—

(a) B's involvement in the contravention was due to reasonable reliance on information supplied by another person; or

(b) B took all reasonable and proper steps to ensure that A complied with the relevant provision of this Act or the levy order.

(3) For the purposes of subsections (1)(b) and (2)(a), **another person** does not include a member of the board of directors or other governing body, an employee, or an agent of A.

Compare: 2013 No 69 s 503

151 Meaning of involved in a contravention

In sections 147, 148, and 150, a person is **involved in a contravention** if the person—

(a) has aided, abetted, counselled, or procured the contravention; or

(b) has induced, whether by threats or promises or otherwise, the contravention; or

(c) has been in any way, directly or indirectly, knowingly concerned in, or party to, the contravention; or

(d) has conspired with others to effect the contravention.

Compare: 2013 No 69 s 533

Offences

152 False statement or information

(1) A person commits an offence if the person makes a statement or gives information for the purposes of this Act that is false or misleading in a material particular, knowing it to be false or misleading.

(2) A person who commits an offence under this section is liable on conviction,—

(a) in the case of an individual, to imprisonment for a term not exceeding 12 months or a fine not exceeding $5,000; and

(b) in any other case, to a fine not exceeding $15,000.

153 Refusal or failure to give information

(1) A person commits an offence if the person refuses or fails, without reasonable excuse, to give any information that is in that person's possession or under that person's control when required under this Act to give the information.

(2) A person who commits an offence under this section is liable on conviction,—

(a) in the case of an individual, to a fine not exceeding $2,000; and

(b) in any other case, to a fine not exceeding $5,000.

154 Resistance, obstruction, or failure to comply with directions

(1) A person commits an offence if the person, without reasonable excuse,—

(a) fails to comply with a direction given under this Act; or

(b) resists or obstructs any person who is acting in the performance of their functions or duties or in the exercise of their powers under this Act.

(2) A person who commits an offence under this section is liable on conviction,—

(a) in the case of an individual, to a fine not exceeding $2,000; and

(b) in any other case, to a fine not exceeding $5,000.

Subpart 5—Miscellaneous

Recommender

155 Appointment of recommender

(1) The Governor-General may, by Order in Council made on the recommendation of the responsible Minister, appoint a government agency as recommender for the purposes of this Act.

(2) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 155(2): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

156 Function of recommender

The recommender's function is to perform the role and duties and exercise the powers conferred and imposed on the recommender under subpart 1 of Part 2 to support the responsible Minister's consideration of a levy proposal.

Delegations

157 RLA may delegate

(1) An RLA may delegate the performance of its functions or duties or the exercise of its powers under this Act in accordance with section 132 of the Local Government (Rating) Act 2002.

(2) This section applies to an RLA that is a territorial authority.

Section 157 heading: amended, on 5 August 2026, by section 63(1) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 157(1): amended, on 5 August 2026, by section 63(2) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 157(2): inserted, on 5 August 2026, by section 63(3) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

158 Responsible SPV may delegate

(1) A responsible SPV may delegate to an officer of the SPV the performance of its functions or duties or the exercise of its powers—

(a) under this Act; or

(b) in its capacity as a responsible SPV, under any other enactment.

(2) This section does not authorise the delegation of—

(a) the power to delegate; or

(b) the SPV's functions, duties, and powers relating to the setting of an annual levy.

(3) An officer to whom a function, duty, or power is delegated (the **delegate**) may, unless the delegation provides otherwise, perform the function or duty, or exercise the power, in the same manner, subject to the same restrictions, and with the same effect as if the delegate were the SPV.

(4) A delegation does not affect or prevent the performance of the delegated function or duty, or the exercise of the delegated power, by the SPV.

(5) In this section, **officer**, in relation to an SPV, means—

(a) a named person; or

(b) the person who is for the time being the holder of a specified office.

159 Other provisions of Local Government (Rating) Act 2002 applied

The following provisions of the Local Government (Rating) Act 2002 apply in relation to a levy authorised under this Act:

(a) section 133 (in certain cases Governor-General in Council may extend time or validate proceedings):

(b) section 134 (Judge, etc, not interested merely by being ratepayer):

(c) section 135 (evidence of certain matters):

(d) section 136 (notification).

Courts

160 Jurisdiction of courts

The High Court has exclusive jurisdiction to hear and determine proceedings in New Zealand under this Act, other than—

(a) proceedings to recover unpaid levy under section 86W or 86X; and

(aa) appeals under section 105; and

(b) proceedings for offences.

Compare: 2013 No 69 s 538

Section 160(a): replaced, on 5 August 2026, by section 64 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Section 160(aa): inserted, on 5 August 2026, by section 64 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Subpart 6—Amendments to other Acts

161 Amendments to other Acts

Amend the enactments specified in Schedule 2 as set out in that schedule.

Schedule 1
Transitional, savings, and related provisions

s 5

Part 1
Provisions relating to this Act as enacted

There are no transitional, savings, or related provisions relating to this Act as enacted.

Part 2
Provisions relating to Infrastructure Funding and Financing Amendment Act 2026

Schedule 1 Part 2: inserted, on 5 August 2026, by section 65(a) of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

1 Interpretation

In this Part,—

amendment Act means the Infrastructure Funding and Financing Amendment Act 2026

commencement means the commencement of the amendment Act.

Schedule 1 clause 1: inserted, on 5 August 2026, by section 65 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

2 Application of amendment Act to existing levy orders

(1) This clause applies to the following levy orders:

(a) Infrastructure Funding and Financing (Te Awa Lakes Project Levy) Order 2026:

(b) Infrastructure Funding and Financing (Wellington Sludge Minimisation Facility Levy) Order 2023:

(c) Infrastructure Funding and Financing (Western Bay of Plenty Transport System Plan Levy) Order 2022.

(2) This Act, as amended by the amendment Act, applies to the levy orders on and after commencement.

(3) For the purposes of the levy orders, the RLA is a territorial authority.

Schedule 1 clause 2: inserted, on 5 August 2026, by section 65 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

3 Amendment Act does not apply to existing levy proposals

(1) In this clause, **existing levy proposal** means a levy proposal submitted before commencement that—

(a) has not been assessed before commencement by the recommender; or

(b) has been assessed by the recommender but no decision has been taken by the Minister before commencement on whether to recommend a levy order under section 27 to the Governor-General in Council; or

(c) has been recommended by the Minister to the Governor-General in Council and no decision has been taken before commencement whether to make a levy order under section 29.

(2) The amendment Act does not apply to the existing levy proposal.

Schedule 1 clause 3: inserted, on 5 August 2026, by section 65 of the Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46).

Schedule 2
Amendments to other Acts

s 161

Companies Act 1993 (1993 No 105)

After section 297(3), insert:

(4) This section does not apply to transactions to which the limit in section 142(2) of the Infrastructure Funding and Financing Act 2020 applies under a levy order made under that Act.

Goods and Services Tax Act 1985 (1985 No 141)

After section 5(7C), insert:

(7F) For the purposes of this Act, when a person is liable to pay a levy set under section 40 of the Infrastructure Funding and Financing Act 2020 by a responsible SPV, as defined in section 7 of that Act, the levy is treated as being consideration for a supply of goods and services to the person by the responsible SPV.

Land Transport Management Act 2003 (2003 No 118)

In section 5(1), definition of **public organisation**, after paragraph (f), insert:

(g) a responsible SPV (as defined in section 7 of the Infrastructure Funding and Financing Act 2020)

Local Government Act 2002 (2002 No 84)

In section 5(1), insert in their appropriate alphabetical order:

eligible infrastructure has the same meaning as in section 8 of the Infrastructure Funding and Financing Act 2020

levy area has the same meaning as in section 7 of the Infrastructure Funding and Financing Act 2020

levy order has the same meaning as in section 7 of the Infrastructure Funding and Financing Act 2020

protected Māori land has the same meaning as in section 11 of the Infrastructure Funding and Financing Act 2020

SPV means a responsible SPV that is identified by a levy order made under the Infrastructure Funding and Financing Act 2020 as having responsibility for the construction of eligible infrastructure

In section 5(1), replace the definition of **activity** with:

activity—

(a) means goods or a service provided by, or on behalf of, a local authority or a council-controlled organisation; and

Local Government Act 2002 (2002 No 84)—*continued*

(b) includes—

(i) the provision of facilities and amenities; and

(ii) the making of grants; and

(iii) the performance of regulatory and other governmental functions; and

(c) also includes, in section 106, subpart 5 of Part 8, and Schedule 13, the construction of eligible infrastructure that has been, or is intended to be, transferred by a responsible SPV to a responsible infrastructure authority under section 90 of the Infrastructure Funding and Financing Act 2020

After section 106(6), insert:

(7) In this section, **capital expenditure** includes any funding provided by a responsible levy authority to contribute to the construction costs of eligible infrastructure that has been, or is intended to be, transferred to the authority under section 90 of the Infrastructure Funding and Financing Act 2020.

After section 136(3), insert:

(4) A contract entered into by a local government organisation is not a contract to which subsection (1) applies merely because the local government organisation agrees to any 1 or more of the following:

(a) to propose the use of a levy under the Infrastructure Funding and Financing Act 2020 to support the construction of eligible infrastructure:

(b) to carry out any aspect of the administration of a levy under that Act:

(c) the vesting of eligible infrastructure under that Act:

(d) to contribute to the construction costs of the eligible infrastructure.

After section 137(4), insert:

(4A) An arrangement entered into by a local government organisation is not a joint arrangement or a joint local government arrangement to which this section applies merely because the arrangement includes doing any 1 or more of the following:

(a) proposing the use of a levy under the Infrastructure Funding and Financing Act 2020 to support the construction of eligible infrastructure:

(b) carrying out any aspect of the administration of a levy under that Act:

(c) the vesting of eligible infrastructure under that Act:

(d) contributing to the costs of the construction of the eligible infrastructure.

After section 173(2), insert:

(3) A local authority may also use the powers in subsection (1) for the purpose of accessing eligible infrastructure under the control of an SPV under the Infrastructure Funding and Financing Act 2020.

Local Government Act 2002 (2002 No 84)—*continued*

In section 197(1), insert in its appropriate alphabetical order:

> **capital expenditure** includes any funding provided by a responsible levy authority to contribute to the construction costs of eligible infrastructure that has been, or is intended to be, transferred to the authority under section 90 of the Infrastructure Funding and Financing Act 2020

In section 197AB, insert as subsection (2):

(2) In subsection (1)(a), **assets** includes eligible infrastructure that has been, or is intended to be, transferred by a responsible SPV to a responsible infrastructure authority under section 90 of the Infrastructure Funding and Financing Act 2020.

After section 201A(1)(d), insert:

(e) if the asset is eligible infrastructure that has been, or is intended to be, transferred by a responsible SPV to a responsible infrastructure authority under section 90 of the Infrastructure Funding and Financing Act 2020, the proportion of the capital cost to be funded by a levy under that Act and from other sources.

Local Government (Auckland Council) Act 2009 (2009 No 32)

After section 57(2), insert:

(3) An Auckland water organisation does not breach its obligation under subsection (1)(a) merely by—

(a) giving an infrastructure endorsement under section 20 of the Infrastructure Funding and Financing Act 2020; or

(b) accepting a transfer of eligible infrastructure under section 90 of that Act; or

(c) contributing funding to the construction of eligible infrastructure that has been, or is intended to be, transferred to that organisation under that section.

Local Government Official Information and Meetings Act 1987 (1987 No 174)

After section 44A(2)(c), insert:

(ca) if the land concerned is located in a levy area that is subject to a levy order under the Infrastructure Funding and Financing Act 2020, information about—

(i) the levy period:

(ii) how liability for a levy on the land is assessed:

(iii) amounts of any unpaid levy:

Local Government (Rating) Act 2002 (2002 No 6)

After section 75, insert:

Legal proceedings to recover unpaid levies with unpaid rates

75A Unpaid levy under Infrastructure Funding and Financing Act 2020

(1) This section applies if rates and a levy remain unpaid 4 months after the due date for payment.

(2) Sections 63 to 76 (other than section 75) apply to the recovery of both debts in the same legal proceedings—

(a) as if any reference in those sections to—

(i) the local authority included a reference to the responsible levy authority; and

(ii) rates included a reference to a levy; and

(iii) a ratepayer included a reference to a levypayer; and

(b) with all other necessary modifications.

(3) Section 75B applies instead of section 75.

(4) In this section and section 75B, **levy**, **levy order**, **levypayer**, and **responsible levy authority** have the same meanings as in section 7 of the Infrastructure Funding and Financing Act 2020.

75B Application of proceeds of rating sale or lease that involves levy

(1) The proceeds of a sale or lease under section 70 or 71 that relates to a levy as well as rates must be applied in the following order:

(a) the Registrar's fee (unless the fee has already been paid):

(b) the judgment, and any interest, costs, and disbursements:

(c) any other unsatisfied judgment for rates for the same rating unit, with any interest, costs, and disbursements:

(d) any other unsatisfied judgment for a levy for the same rating unit, with any interest, costs, and disbursements:

(e) any other rates due at the date of the sale or lease of the same rating unit, whether or not those rates are still recoverable under section 65 (including, in the case of a lease, the rates (if any) that are or become due on the unit from the person on whose behalf the unit was leased while the Registrar received rents from it):

(f) any other levy due at the date of the sale or lease of the same rating unit, whether or not that levy is still recoverable under section 65 (including, in the case of a lease, the levy (if any) that is or becomes due on the unit from the person on whose behalf the unit was leased while the Registrar received rents from it):

Local Government (Rating) Act 2002 (2002 No 6)—*continued*

(g) any encumbrance on the rating unit:

(h) any other unsatisfied judgment for rates on other rating units in the district (if the person against whom the judgment is entered is the ratepayer of other rating units), with any interest, costs, and disbursements:

(i) any other unsatisfied judgment for a levy on other rating units in the district (if the person against whom the judgment is entered is the levypayer of other rating units), with any interest, costs, and disbursements:

(j) any other rates due at the date of the sale or lease for other rating units owned by that person, whether or not the other rates are outside the period of limitation specified in section 65:

(k) any other levy due at the date of the sale or lease for other rating units owned by that person, whether or not the other levy is outside the period of limitation specified in section 65.

(2) For the purposes of subsection (1)(f), if levies are imposed under more than 1 levy order under the Infrastructure Funding and Financing Act 2020, the proceeds of sale that are applied to a levy must be applied in the order in which those orders were made.

After section 83, insert:

83A Unpaid levy under Infrastructure Funding and Financing Act 2020

(1) This section applies if the abandoned land is a rating unit for which a levy as well as rates have not been paid for 3 years or more.

(2) Sections 77 to 83 (other than section 82) apply to the abandoned land—

(a) as if any reference in those sections to—

(i) the local authority included a reference to the responsible levy authority; and

(ii) rates included a reference to a levy; and

(iii) a ratepayer included a reference to a levypayer; and

(b) with all other necessary modifications.

(3) Section 83B applies instead of section 82.

(4) In this section and section 83B, **levy**, **levypayer**, and **responsible levy authority** have the same meanings as in section 7 of the Infrastructure Funding and Financing Act 2020.

83B Application of proceeds of sale or lease

(1) Sections 75B and 76 apply, with the necessary modifications, to the application of the proceeds of every sale or lease of abandoned land to which section 83A applies.

Local Government (Rating) Act 2002 (2002 No 6)—*continued*

(2) For the purposes of this section, **expenses** includes all expenses incurred by the responsible levy authority in connection with the sale or lease.

(3) If the proceeds of the sale or lease are not sufficient to meet the rates, levy, interest, costs, and expenses, the responsible levy authority may write off the deficiency.

Ombudsmen Act 1975 (1975 No 9)

In Schedule 1, Part 2, insert in its appropriate alphabetical order:

SPVs (special purpose vehicles) within the meaning of section 7(1) of the Infrastructure Funding and Financing Act 2020, in their role under that Act and under a levy order made under that Act

Property Law Act 2007 (2007 No 91)

In section 185(2)(b), after "rates", insert ", a levy under the Infrastructure Funding and Financing Act 2020,".

After section 346(2), insert:

(3) However, this subpart does not apply to dispositions to which the limit in section 142(3) of the Infrastructure Funding and Financing Act 2020 applies under a levy order made under that Act.

Public Works Act 1981 (1981 No 35)

In section 2, replace the definition of **local work** with:

local work means—

(a) a work constructed or intended to be constructed by or under the control of a local authority, or for the time being under the control of a local authority; and

(b) a local SPV work

In section 2, insert in their appropriate alphabetical order:

eligible infrastructure has the same meaning as in section 8 of the Infrastructure Funding and Financing Act 2020

local SPV work means eligible infrastructure—

(a) that is constructed or intended to be constructed by or under the control of an SPV, or for the time being under the control of an SPV; and

(b) for which a local authority is the responsible infrastructure authority

protected Māori land has the same meaning as in section 11 of the Infrastructure Funding and Financing Act 2020

responsible infrastructure authority has the same meaning as in section 7 of the Infrastructure Funding and Financing Act 2020

Public Works Act 1981 (1981 No 35)—*continued*

SPV means an SPV that is identified by a levy order made under the Infrastructure Funding and Financing Act 2020 as having responsibility for the construction of eligible infrastructure

After section 16(2), insert:

(3) In addition, a local authority is empowered to acquire under this Act any land required for a local SPV work for which it is the responsible infrastructure authority.

After section 23(8), insert:

(9) No power in this section may be used to take protected Māori land for the purposes of a local SPV work.

After section 27, insert:

Land required under Infrastructure Funding and Financing Act 2020

27A Transfer of land taken for construction of eligible infrastructure

(1) This section applies to land acquired under this Part by a local authority—

(a) using the power conferred by section 16(3); or

(b) using the power conferred by section 16(2) in relation to land that is later required for the purpose set out in section 16(3).

(2) The local authority (that is a responsible infrastructure authority) may transfer the land to the responsible SPV for the purpose of a local SPV work.

(3) Sections 40 to 42A do not apply to—

(a) a transfer under subsection (2); or

(b) a transfer of the land back to the local authority under section 90 of the Infrastructure Funding and Financing Act 2020.

(4) If the local authority or the SPV that owns the acquired land no longer requires any of that land for eligible infrastructure, the authority or SPV must dispose of the land in accordance with sections 40 to 42A.

Resource Management Act 1991 (1991 No 69)

Replace the heading to section 166 with "**Definitions**".

In section 166, definition of **network utility operator**, after paragraph (h), insert:

(ha) is a responsible SPV that is constructing or proposing to construct eligible infrastructure; or

In section 166, insert in their appropriate alphabetical order:

eligible infrastructure has the same meaning as in section 8 of the Infrastructure Funding and Financing Act 2020

Resource Management Act 1991 (1991 No 69)—*continued*

public work includes work that relates to the construction of eligible infrastructure

responsible infrastructure authority has the same meaning as in section 7 of the Infrastructure Funding and Financing Act 2020

responsible SPV has the same meaning as in section 7 of the Infrastructure Funding and Financing Act 2020

SPV means a responsible SPV that is identified by a levy order made under the Infrastructure Funding and Financing Act 2020 as having responsibility for the construction of eligible infrastructure

In section 166, insert as subsection (2):

(2) In this Part, work **relates to the construction of eligible infrastructure** if the work—

(a) involves such construction for which an SPV has financial responsibility; or

(b) is work—

(i) that is required to facilitate the future construction of eligible infrastructure; and

(ii) for which the local authority or the territorial authority giving notice of its requirement for a designation (under section 168 or 168A) has financial responsibility.

After section 167(4), insert:

(4A) If the applicant is a network utility operator described in paragraph (ha) of the definition of that term in section 166(1), the applicant need not have financial responsibility for the construction work for the purpose of the Minister being satisfied of the matters in subsection (4)(b).

After section 168(2), insert:

(3) In addition, a local authority may at any time give notice in the prescribed form to a territorial authority of its requirement for a designation for a work that relates to the construction of eligible infrastructure for which the local authority is a responsible infrastructure authority.

After section 168A(1)(a), insert:

(ab) for work within its district that relates to the construction of eligible infrastructure for which the territorial authority is a responsible infrastructure authority; or

After section 180, insert:

180A When financial responsibility is transferred to responsible SPV

(1) This section applies if—

Resource Management Act 1991 (1991 No 69)—*continued*

(a) a local authority or territorial authority holds a designation for work that relates to the construction of eligible infrastructure within the meaning of paragraph (b) of the definition of relates to the construction of eligible infrastructure in section 166(2); and

(b) a responsible SPV has taken over, or proposes to take over, the construction; and

(c) a designation continues to be required for the construction; and

(d) the responsible SPV is not a requiring authority; and

(e) the authority is the responsible infrastructure authority in relation to the construction.

(2) The designation continues to apply to the construction work.

(3) The responsible infrastructure authority may, by written notice, delegate to the responsible SPV those functions, duties, and powers in relation to the designation that relate to the construction of eligible infrastructure.

(4) The responsible SPV must perform those delegated functions and duties and exercise those delegated powers in accordance with any conditions attached to the designation.

(5) A delegation does not affect the performance or exercise of any function, duty, or power by the responsible infrastructure authority.

After section 186(7), insert:

(7A) This section does not apply if—

(a) the network utility operator is a responsible SPV; and

(b) the land is protected Māori land.

Utilities Access Act 2010 (2010 No 98)

In section 4, definition of **utility operator**, replace paragraph (d) with:

(d) in relation to water and wastewater infrastructure,—

(i) a local authority as defined in section 5 of the Local Government Act 2002; or

(ii) a person acting on behalf of a local authority in relation to that infrastructure; or

(iii) a responsible SPV that is responsible for the construction of eligible infrastructure under the Infrastructure Funding and Financing Act 2020:

In section 4, insert in their appropriate alphabetical order:

eligible infrastructure has the same meaning as in section 8 of the Infrastructure Funding and Financing Act 2020

Utilities Access Act 2010 (2010 No 98)—*continued*

SPV means a responsible SPV that is identified by a levy order made under the Infrastructure Funding and Financing Act 2020 as having responsibility for the construction of eligible infrastructure

Notes

1 General

This is a consolidation of the Infrastructure Funding and Financing Act 2020 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

Infrastructure Funding and Financing Amendment Act 2026 (2026 No 46): Part 1

Regulatory Systems (Internal Affairs) Amendment Act 2026 (2026 No 26): section 220

Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68): section 6

Statutes Amendment Act 2022 (2022 No 75): Part 20

Data and Statistics Act 2022 (2022 No 39): section 107(1)

Reserve Bank of New Zealand Act 2021 (2021 No 31): section 300(1)

Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12): sections 54–75

Secondary Legislation Act 2021 (2021 No 7): section 3

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