



# Food Business Levy FAQs

*Please note, these FAQ relate to food businesses registered under schedule 1 and 2 of the Food Act 2014. They do not apply to queries related to the Food Importer Levy. For questions about the Food Importer Levy, see [Food Act 2014 fees, charges, and levies](#) and [Fees and charges for importing: general](#).*

Question	Answer
What is happening?	<ul style="list-style-type: none"> <li>On 31 May 2024 after public consultation, Cabinet approved a new annual levy under the <a href="#">Food Act 2014</a> for domestic food businesses called the Food Business Levy (the Levy). The Levy comes into effect from 1 July 2025.</li> <li>The Regulations for the Levy are detailed online: <a href="#">Food (Fees, Charges, and Levies) Amendment Regulations 2024</a>.</li> <li>As a registered food business, the Levy applies to your business.</li> </ul>
When will this be happening?	<ul style="list-style-type: none"> <li>The Levy comes into effect from 1 July 2025, and will be gradually introduced over three years (plus GST):               <ul style="list-style-type: none"> <li>starting at \$57.50 on 1 July 2025;</li> <li>increasing to \$86.25 on 1 July 2026; and</li> <li>increasing to \$115.00 on 1 July 2027.</li> </ul> </li> <li>The Levy covers the 12-month period from 1 July to 30 June of the following calendar year.</li> <li>Note: In addition to the Levy, the Regulations allow Territorial Authorities to recover their administration costs for collecting the levy at a rate of \$11 (plus GST) per collection [e.g. per invoice or renewal].</li> </ul>
Why is the charge for 1 July to 30 June?	<ul style="list-style-type: none"> <li>1 July to 30 June corresponds with the financial year for central government and Local Councils under the Public Finance Act 1989 and Local Government Act 2002.</li> </ul>
Why is this happening?	<ul style="list-style-type: none"> <li>Since the Food Act was introduced in 2014, the local and international food environment is more complex.</li> <li>Existing services need to expand to respond to pressures facing the food safety system, and to ensure New Zealand food is safe and suitable.</li> <li>Existing fees only cover the costs of registration and verification, but do not cover the costs associated with delivering essential services, which businesses rely on to trade safe food.</li> </ul>
Was I consulted on this Levy?	<ul style="list-style-type: none"> <li>The Ministry for Primary Industries (MPI) publicly consulted on the Levy from 2 February to 15 March 2024. Details of the consultation can be found on their website: <a href="#">Cost recovery</a></li> </ul>



	<p><a href="#">proposal to maintain and expand New Zealand Food Safety's core regulatory services under the Food Act 2014.</a></p> <ul style="list-style-type: none"> <li>• If your business was registered under the Food Act 2014 at the time of consultation, MPI would have sent you an email in February 2024.</li> <li>• If you were not registered during the consultation period, you would not have been contacted.</li> </ul>
<p>Who pays the Levy?</p>	<ul style="list-style-type: none"> <li>• All food businesses who are registered under Schedule 1 and 2 of the Food Act 2014 must pay the Food Business Levy.</li> <li>• To refer to Schedule 1 and 2, you can look at the <a href="#">Food Act 2014</a></li> </ul>
<p>How is the Levy applied to me?</p>	<p><i>For food businesses who must register a <b>Food Control Plan</b>:</i></p> <ul style="list-style-type: none"> <li>• If you are registered under a Food Control Plan, the Levy will be charged per registered place that trades in food.</li> <li>• For example, if you have two places (sites) registered under one multi-site registration, you will be charged two levies each year.</li> </ul> <p><i>For food businesses subject to a <b>National Programme</b>:</i></p> <ul style="list-style-type: none"> <li>• If you are registered under a National Programme, the Levy will be charged per business.</li> <li>• For example, if you have two places (sites) registered under one multi-site registration, you will be charged one levy annually.</li> </ul> <p><i>For businesses subject to a National Programme who have <b>opted up to a Food Control Plan</b>:</i></p> <ul style="list-style-type: none"> <li>• If your business is subject to a National Programme as per Schedule 2 of the Act but you have chosen to opt up to a Food Control Plan under section 26 of the Act, the Levy will be charged on a per business basis.</li> </ul>
<p>I am a horticulture business operating under a G.A.P, BRC or SQFI scheme, how does the levy apply to me?</p>	<ul style="list-style-type: none"> <li>• Under the Food Act 2014, horticultural food producers and horticultural packing operations (packhouses) are subject to a National Programme 1, so will pay one Levy per business (not per site / paddock) even if you are operating under a G.A.P, BRC or SQFI scheme.</li> </ul>
<p>I believe my business is covered by the Exemption, Waiver or refund Notice: Partial Waiver of Food Business Levy; do I need to apply for this waiver to be applied?</p>	<ul style="list-style-type: none"> <li>• No, if a waiver under the Notice is applicable to your business, this will be automatically applied to your invoice by your registration authority.</li> <li>• If you do not believe this has been applied correctly, or you have questions about the application of the levy, contact your registration authority through your normal contact method or if you are registered with MPI, contact <a href="mailto:foodactlevies@mpi.govt.nz">foodactlevies@mpi.govt.nz</a>.</li> </ul>



<p>What will I receive from the Levy?</p>	<ul style="list-style-type: none"> <li>• The Food Business Levy will fund core services that directly benefit your business, including:                     <ul style="list-style-type: none"> <li>• developing new, and improving existing food safety rules, standards and templates, ensuring they are effective, reasonable and easy-to-understand;</li> <li>• collating and analysing information on food businesses and domestically produced food to identify areas of systemic non-compliance and opportunities for improvement;</li> <li>• developing and delivering guidance, education, and support for food businesses, to help them understand the rules and standards and improve food safety compliance;</li> <li>• supporting verification agencies through national performance standards, enhanced training materials and continuous professional development;</li> <li>• supporting territorial authorities through the establishment of national performance standards, training and guidance; and</li> <li>• continued audit and review of how the overall food safety system is performing.</li> </ul> </li> <li>• Food businesses are the primary users and beneficiaries of these services.</li> <li>• Food businesses are charged the Levy because they will benefit from core services the Levy pays for.</li> </ul>
<p>How do I pay the Levy?</p>	<ul style="list-style-type: none"> <li>• You will be invoiced by your registration authority (your local council or MPI) that you have registered your business with.</li> </ul> <p><i>Note: each registration authority has a slightly different way of charging, but may be one of the following:</i></p> <ul style="list-style-type: none"> <li>• <i>The registration authority may send invoices for the Levy to all their registered food businesses at one time in the year,</i></li> <li>• <i>The levy may be added to invoices for other charges (e.g. renewal or registration)</i></li> <li>• <i>The levy may be collected upfront when food businesses register or renew registration.</i></li> </ul>
<p>I operate under a <b>National Programme</b> registration, why do I have to pay the Levy annually?</p>	<ul style="list-style-type: none"> <li>• The Levy is an <b>annual</b> levy and it can only be collected for the year, which it applies to. This means that you must pay the Levy each year, as set in the <a href="#">Food (Fees, Charges, and Levies) Regulations 2015</a>.</li> <li>• We are legally unable to charge the levy biannually, in line with your registration.</li> </ul>
<p>Who should I contact if I have an issue with my Levy invoice?</p>	<ul style="list-style-type: none"> <li>• Contact your registration authority through your normal contact method, or if you are registered with MPI contact <a href="mailto:foodactlevies@mpi.govt.nz">foodactlevies@mpi.govt.nz</a>.</li> </ul>



<p>I refuse to pay the Levy.</p>	<ul style="list-style-type: none"> <li>• The Food Business Levy is set in the <a href="#">Food (Fees, Charges, and Levies) Regulations 2015</a>, and all businesses registered under the Food Act must pay.</li> <li>• If you do not pay the Levy, you will be liable for debt collection, which may result in penalty interest being added, and the debt being lodged with a collection agency.</li> </ul>
<p>I have just registered my business in April/May/June. Why am I being billed the Levy again in July?</p>	<ul style="list-style-type: none"> <li>• The Levy is an annual charge, covering the period 1 July to 30 June the following year. It is payable upon registration, regardless of when this occurs during the period.</li> <li>• There is no provision in the Regulations for the Levy to be pro-rated based on when you first register throughout the year. As such, you must pay the year’s Levy, no matter what time of year you registered.</li> </ul>
<p>I have cancelled my registration after I paid the Levy. Can I get a refund for the Levy I have paid?</p>	<ul style="list-style-type: none"> <li>• No, the Levy is an annual charge, with effect from 1 July 2025, and there is no provision in the Regulations for the levy to be pro-rated for the period the business operates. As such, you are unable to receive a refund for part or all of the Levy.</li> </ul>