

Exemptions from Fire Service Levy

The categories of property listed below are exempt from Fire Service Levy as per Schedule 3 of the Fire Service Act 1975 and Schedule 1 of the Fire and Emergency Act 2017. For further assistance please contact us at FEL@fireandemergency.nz

- Any ship or anything in a ship, except while the ship is on land
- Any standing bush or forest
- Any road, street, or path
- Any railway track or pole, or any tramway track or pole
- Any bridge or viaduct either completed or in course of construction, or any boxing or falsework used in construction of any bridge or viaduct
- Any tunnel or cutting
- Any retaining wall, dam, breakwater, mole, groyne, fence, or wall
- Any drain or channel
- Any reservoir, swimming bath, water tank (other than a water tank installed as part of the water supply system of any dwelling or farm building), water tower, or septic tank
- Any water reticulation pipe (other than a water reticulation pipe which in the opinion of the Earthquake and War Damage Commission, constitutes a structural part of any building)
- Any electric supply, telegraph, or telephone pole, line, or cable
- Any mine or quarry
- Any aircraft or anything in an aircraft except while insured under a contract which is substantially a contract of fire insurance
- Any goods in transit, except while insured under a contract which is substantially a contract of fire insurance
- Any hazardous substance (as defined in [section 2](#) of the Hazardous Substances and New Organisms Act 1996)
- Any livestock
- Any growing crops (including fruit trees and vines)
- Any ensilage insured in the open field
- Any hay or other cut crops insured in the open field
- Any offshore installation for petroleum mining operations as defined in the Petroleum Act 1937
- Any pipeline, electricity cable, or telecommunications cable which is located on the sea floor
- Art and items in collections exempt from levy^{1 2}
- New Zealand Defence Force property ¹

¹For policy renewals and new business incepted after 1 July 2019 ² Further conditions apply, see our website