

# BUSINESS TAX UPDATE

Inland Revenue's tax news for businesses



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## REMINDERS

We have several calendars you can use to plan ahead to help you meet your obligations. Remember that if a due date falls on a weekend and public holiday, we can receive your return and payment on the next working day without a penalty being applied.

If you have any suggestions for topics you'd like covered in this newsletter, Email [BusinessTax.Update@ird.govt.nz](mailto:BusinessTax.Update@ird.govt.nz)

## Provisional tax – Questions we've been asked

Two new Questions We've Been Asked have been published in the June 2019 issue of the *Tax Information Bulletin*.

The first of these (QB 19/03) considers the impact of the provisional tax rules on employees who receive one-off amounts of income without tax deducted.

The second (QB 19/04) concerns provisional tax and use-of-money interest implications for a person in their first year of business. It considers when a person should pay tax in their first year of business to prevent use-of-money interest charges.

## Student loans and KiwiSaver content rewritten for our website

The next phase of transforming our website focusses on student loans and KiwiSaver. The new content is now published. We encourage you to take a look and provide feedback.

This content rewrite builds on our child support, Working for Families and income tax content changes. Those changes were tested on a beta site in late 2018 and early 2019.

We're also testing other features including:

- a product page, where we group all product-related content together. We're piloting this with our student loans and KiwiSaver content.
- left-hand navigation to make it easier to navigate through the content
- a key information panel, so customers can see summary information at a glance
- availability of paper forms on appropriate task pages in the 'Other ways to do this' drop down.

### We're acting on your feedback

We've had a range of feedback from customers - both positive and negative, since the new website went live in April.

We've listened to your feedback and we're:

- providing more content where needed
- improving search functionality
- improving the site navigation.

We'll continue to look at these areas.

We're also planning to deliver a new tax technical website in the coming months. We'll let you know when a beta site is available to view.

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## New approach to beta testing content on the main website

In the past, we tested beta content on a separate site, with signposting from our main website. We're now beta testing content within our main website. We'll mark these pages as 'New'. You'll still have access to the content on our old 'classic' site during the beta phase.

We need feedback on our beta content so we know if we're hitting the mark with the level of detail and ease of use. You can provide feedback using the feedback button, which shows on the right-hand side of each website page. From the end of the August, there will also be a link in the yellow beta banner.

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## Handling workplace bullying – know your obligations

*(published on behalf of Employment New Zealand)*

Workplace bullying is a serious work risk where employers are expected by law to manage incidents and risks.

Up to an estimated one in three New Zealand workers report bullying or harassment annually, according to some studies. Read about the studies at **www.worksafe.govt.nz** (search keywords: bullying studies)

Bullying is repeated and unreasonable behaviour directed towards a worker or a group of workers. It can be physical, verbal or relational/social such as excluding someone or spreading rumours and is a form of misconduct that must be dealt with.

As an employer, if you get a complaint of bullying from an employee you must make sure to follow the required process steps including:

- receive the complaint appropriately
- conduct a full and proper investigation of all the relevant facts
- follow up appropriately depending on the results of your investigation.

To find out more read about the general process for avoiding and dealing with bullying, harassment and discrimination at **www.employment.govt.nz** (search keywords: bullying and harassment).

Worksafe New Zealand has good practice guidelines for preventing and responding to bullying at work, including an anti-bullying policy template at **www.worksafe.govt.nz** (search keywords: preventing bullying).

Employers should also have workplace policies to help prevent bullying and explain how incidents will be handled. You can find a policy builder at **wpb.business.govt.nz/workplacepolicybuilder**

Find out more at Employment New Zealand **www.employment.govt.nz**

