

## Resurgence Support Payment for the August 2021 Alert Level Changes

### Who can get the payment

The Resurgence Support Payment is for businesses and organisations, including sole traders, with a drop in revenue due to the current Alert Level Change. It is in addition to the Wage Subsidy and other COVID payments.

They must have actually experienced at least a **30%** drop in revenue over a 7-day period of raised Alert Levels, and the reduced revenue must be due to the raised Alert Level. This decrease in revenue is compared with a typical 7-day revenue period in the 6 weeks prior to 17 August 21.

There are other criteria that must be met, which can be found on Inland Revenue's website at [ird.govt.nz/rsp](http://ird.govt.nz/rsp)

### How much the payment is

They can receive the lesser of:



\$1,500 plus \$400 per full-time equivalent (FTE) employee, up to a maximum of 50 FTEs



four times (4x) the actual revenue decline experienced by the applicant.

### What the payment can be used for



The payment must be used to cover business expenses such as wages and fixed costs.

### How to apply for the payment

Applications are open from August 24, and will close one month after New Zealand returns to Alert Level 1.

Apply for the payment on Inland Revenue's website at [ird.govt.nz/rsp-apply](http://ird.govt.nz/rsp-apply)

Most people will receive the payment to the bank account they specify within 5 working days unless more information is needed.

### More information

#### Wage subsidy

The Ministry of Social Development administer the wage subsidy and leave support scheme. To find out more about these go to [workandincome.govt.nz/covid-19](http://workandincome.govt.nz/covid-19)

We do not administer these schemes.

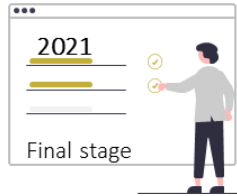


Visit our website

[Kaitakawaenga Māori](http://Kaitakawaenga Māori)

[www.ird.govt.nz/maori](http://www.ird.govt.nz/maori)

# Business Transformation summary: Introducing changes in October / November 2021



This summary accompanies our webinars: *Introducing the final Business Transformation changes*

[ird.govt.nz/bt-webinars](http://ird.govt.nz/bt-webinars)



## Final stage of Business Transformation

Child Support

myIR upgrade

Tax on income & other changes



## Child support

Moving child support into our new system

Improved self-management services in myIR

Improvements to our system - streamlined processing & some automation.

## New legislation comes into effect including:

Further changes to the penalties

Compulsory employer child support deductions from salary/wages - for newly liable and returning customers

A four-year time bar on child support reassessments and applying for administrative reviews

Offsetting amounts owed (when two parents owe each other)

New grounds for exemptions

Changes to key age-related definitions

New timeframes for applying for, and providing, parenting orders

28 days after their first assessment for customers to advise of existing circumstances

## Upgrading to the latest version of myIR



A version upgrade not a system change

All customers who use myIR will notice changes

Main changes are to the look, feel and navigation

## Tax on income and Other changes

Convenience fee on credit/debit cards – passed on to overseas student loans & child support customers (same as other customers)

myIR will include mail (from IR to customers) from 1 April 2017 onwards - older information can be requested

Audit correspondence – more visibility

No new IRD number for Bankruptcy

SPK2IR services expanded

Negative adjustments for Employment Information prior periods (if validations met)



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## Other changes coming into effect in October



Some changes from April this year will come into effect in October 2021.

These include:

### New resident withholding tax on interest (IPS) rate

New 39% RWT on interest rate will be available from 1 October 2021

### Payday filing

Employers are now required to use payday filing Version 2 (Employment Information and Employee Details)

In October 2021, Version 1 will be retired **for filing**

Must amend Employment Information using the same version you filed – Version 1 **amendment files** (EIA) will still be accepted

If you file through software and are unsure about which version you are using, contact your software provider

If you're filing through paper or myIR onscreen you are already using Version 2



## Transitioning out of transformation

At the end of our transformation, IR will have:

the latest version of a system that is agile and responsive to New Zealand's needs

an organisation that works together better to improve outcomes for customers

our knowledge, practices and processes developed throughout the programme



## More information

This is a summary of the upcoming changes. For more information:

Visit our website

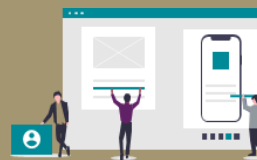
[What's changing in 2021](#)

[ird.govt.nz/business-transformation-2021](http://ird.govt.nz/business-transformation-2021)

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