

2019 TAX AND EMPLOYMENT CHANGES

What's changed?	What does it mean?	When does this come into effect?
Rest and Meal Breaks	Employers must now offer set meal breaks, with specific rules in terms of payment, length and timing.	Monday 6 May 2019
Restriction Of The 90-Day Trial To Small/Medium Enterprises	The 90 day trial period affecting the hiring and termination of new employees will now only apply to businesses that employ 19 or fewer employees.	Monday 6 May 2019
Vulnerable Workers	The exemption allowing employers with 19 or fewer employees to choose not to take on existing employees if they win a contract has been removed.	Monday 6 May 2019
Minimum Wage Increase	The minimum wage will increase by \$1.20 to \$17.70 per hour gross. The government have promised that this will be raised to \$20 by 2021 so we can expect a similar increase in 12 months time.	Monday 1 April 2019
Domestic Violence Protection Bill	Employees will be able to apply for up to 10 working days domestic violence leave per year to deal with the effects of domestic violence, such as court appearances, doctor visits and looking after children. Employees need six months continuous employment to be entitled to this leave and employers are required to provide flexible working conditions such as changes to the location of their workplace, their	Monday 1 April 2019

	duties at work and the extent of contact details the employee must provide to their employer.	
Ring-Fencing Residential Property Deductions	<p>Investors will no longer be able to deduct expenditure relating to their loss-making residential investment properties from their other income to reduce their tax liability. Deductions for residential land will be allocated to the next income year, to the extent those deductions exceed income from residential land. At our information evening on Tuesday Louise gave some tips and this is one of them:</p> <p>It is important if you are planning to do repairs and maintenance on rental properties to try and have these done by 31 March 2019 or at least make sure the invoices are dated 31 March 2019 if your rental properties normally run at a loss. This means you can offset your last year of losses in the same financial year. (2019)</p>	Monday 1 April 2019
Payday Filing Replaces Monthly Schedules	Employers and PAYE intermediaries are no longer required to file an employer monthly schedule but instead will file employment income information on a payday basis from 1 April 2019. Employers using payroll software can report information from within their payroll software. A transitional rule allowed employers who provide their information electronically to adopt payday filing from the beginning of any month from 1 April 2018.	Monday 1 April 2019
Goods And Services Tax On Imported Goods	For supplies made on or after 1 October 2019, GST will be applied to imported goods valued at or below \$1,000 supplied to New Zealand-resident consumers by requiring offshore suppliers (as well as marketplaces and redeliverers) to register and return GST on these supplies. Customs will continue to collect GST on imported consignments valued above \$1,000. GST will not apply to supplies of low-value goods made to New Zealand GST-registered businesses.	Tuesday 1 October 2019
Union Rights to Access a Workplace	Union representatives will be able to enter a workplace without obtaining consent in certain circumstances (if there is currently a collective agreement or there is bargaining for a collective agreement).	Now in effect

	In addition, an employee who is a union delegate can now access reasonable paid time to conduct union business at work.	Monday 6 May 2019
Collective Agreements and Collective Bargaining	<p>Unions given greater power in the collective bargaining process.</p> <p>Another amendment allows a union to tell an employer what they must provide to prospective employees.</p> <p>Employers can bargain with unions alone on the basis of genuine reasons (one potential example being another employer being in a different region).</p> <p>Any new non-union employees must be employed on the same terms and conditions of the collective agreement for their first 30 days of employment.</p>	<p>Now in Effect</p> <p>Monday 6 May 2019</p> <p>Monday 6 May 2019</p> <p>Monday 6 May 2019</p>
Remedies	If an employee is successful in a personal grievance, they must be reinstated if they want to be unless the Employment Relations Authority thinks it is not practical to do so.	Now in Effect

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