

A word from Ed ...

Back in lockdown, and let's hope it's not for too long!

The EPA team are all working from their homes, so if you need anything from us, just get in contact via email (or cellphone if you know it).

Our email addresses are the name of the person followed by @epabusiness.co.nz, so for me it's ed@epabusiness.co.nz.

The website **business.govt.nz** has provided the different levels of support available for each Covid-19 alert level, it's detailed on the following page. At alert level 4 all levels of support are available. If you need any clarification then please get in touch.



While it's been a rollercoaster of a year so far, many Kiwi companies are still setting aside time and energy to do planet-friendly business because it can be vital to recovery, winning new customers, and long-term success. So, how is the construction industry tackling sustainability? What about the food sector? And what steps can you take in 2021 to show your commitment?

Building a more sustainable future	pg. 2	Directors: Know your role	pg. 4
Walk the talk with a greener supply chain	pg. 3	Key tax dates	pg. 4
Six simple ways to make your business more sustainable	pg. 4		

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From **business.govt.nz** ...

All of these COVID-19 support initiatives have eligibility requirements that must be met:

	Alert Level 1	Alert Level 2	Alert Level 3	Alert Level 4
Wage Subsidy Scheme			yes	yes
Resurgence Support Payment		yes	yes	yes
Leave Support Scheme	yes	yes	yes	yes
Short-Term Absence Payments	yes	yes	yes	yes
Small Business Cashflow (Loan) Scheme	yes	yes	yes	yes
Business Debt Hibernation	yes	yes	yes	yes

Details on the Wage Subsidy and the Resurgence Support Payment support are:

Wage Subsidy

Currently, the indications are that businesses and the self-employed will be eligible if they:

- Experience a 40% drop in predicted or actual revenue over a consecutive 14-day period, compared to a typical fortnightly revenue in the six weeks before the rise in alert level, and
- You would need to be able to show that the revenue drop is due to the change in alert level, not just COVID-19 in general.

The pay rates are outlined below and will be paid out as a two-week lump sum:

- **\$600** per week per full-time equivalent (FTE) employee, or
- **\$359** per week per part-time employee.

Applications are open for two weeks and are made through the Ministry of Social Development. These can be made from 9.00am on **Friday, 20 August 2021**. You will need the same information as the **resurgence support payment** (see below) plus date of births for employees, and your company or personal IRD number.

Resurgence Support Payment (RSP)

In response to the change to level 4:

- A business must have experienced at least a **30%** drop in revenue. If you're a capital-raising business, yours is a 30% decline in capital-raising ability.
- This drop must be over a **7-day period** and must be compared with a 7-day period in the 6 weeks prior to the increase from alert level 1. You can choose the start date of your 7-day period as long as it's after the increase in alert level and **all 7 days must be within Alert Level 4**.
- Businesses and sole traders must have been in business for at least 6 months and must be viable and ongoing.
- You must pay **15% GST** on payments received under the RSP. The payment can be used to cover business expenses such as wages and fixed costs.

You can apply to receive the **lesser** of:

- **\$1,500** plus **\$400** per full time-equivalent (FTE) employee, or
- Four times (4x) the actual revenue drop experienced by the applicant.

Applications can be made in myIR, date TBD so please check the IRD page for updates, and you will need your NZBN number, employee details (such as name, IRD number and if the employee is full time or part time), bank account number, and income details for the 7 days.

If you need assistance in assessing your eligibility, please get in contact with us.

Building a more sustainable future



Despite facing material, timber, and labour shortages, the building industry is still working hard to advocate for more sustainable ways of doing business. New Zealand Certified Builder's Communications and Group Services Manager Karla Farrar explains why sustainability was the theme for this year's AGM, Conference and Expo, held in June.

Why did you choose sustainability as the theme for the annual conference?

Climate change can no longer be ignored. Since the Covid-19 lockdown, more builders are becoming aware of their social responsibility with the disposal of building waste. On top of this, homeowners' interest in sustainable homes is growing, and they are also choosing locally made products where possible. Our keynote speaker, Team Green Architects' Sian Taylor, presented on 'How to make sustainable building more affordable'. We also had four educational speakers speak about Passive Houses, Zero Carbon Building, Blower Door Testing, and Electric Vehicles and Homes. Our expo included more sustainable building product suppliers this year as well.

What challenges does the building industry face in becoming more sustainable?

There are lots of factors to becoming more sustainable. The fastest way to do this is cleaning up our building waste and how the councils manage this in the regions. The councils have been slow to respond to our requests, but changes are happening. Product manufacturers also need to be more responsible for their packaging and use more recyclable products. Building design and changes to the building code would be the next thing to tackle.

How are your members contributing to a more sustainable industry?

Building sustainability is becoming more 'normal' in our industry. Our members are talking about it more and so are the suppliers. Designers and architects are also talking more to our builders about it. The main councils are also taking the topic more seriously. Building waste is a hot topic in our industry at the moment and we had Mark Roberts, Senior Waste Planning Advisor from Auckland Council speak at our conference. We are slowly getting more communication on the topic of building waste and how our builders should manage this. Many of our builders are pushing their local councils to do more and their efforts are starting to pay off all around the country.

What does a more sustainable building industry look like for NZCB?

All our members are trade qualified in carpentry level 4 and the majority are also part of the Government – Licensed Building Practitioners scheme. Part of being involved means you have to complete so many hours of training per year, so they get exposed to all the latest products and building techniques on a regular basis. Sustainable building is the way of the future and here to stay, so it will only improve in the years to come.

Developing a more sustainable industry requires a lot of education, changes to building design, and the type of building products used. The NZCB Board and the NZCB Chief Executive Grant Florence work hard on advocacy with the government to get our concerns heard. We had representation from the current government, the opposition, and senior staff from MBIE at our conference, so their hard work is paying off.

To find out more about how NZCB helps its thousands of members to grow, thrive, and succeed, visit www.nzcb.nz.

Walk the talk with a greener supply chain



Working towards a sustainable supply chain isn't a walk in the park, but it's worth every step, according to Raglan Food Co co-founder Tesh Randall. Her multi-award-winning company supplies dairy-free products to 600 stores around New Zealand, Singapore, Hong Kong, and the Pacific Islands.

Describe all the ways you are working to achieve a sustainable supply chain?

We use Sea Freight to bring in our coconut cream from Indonesia. We consolidate our freight deliveries to our warehouse, so we only need one drop-off per week. We use glass jars and bottles for our products instead of plastic, recycled cardboard cartons, and paper for packaging rather than bubble wrap or Styrofoam. We use local, organic fruit wherever possible in our recipes. Our power is provided by Meridian's 100% renewable network. Our wastewater from washing out our brewing tanks is pumped up the hill to the local avocado farmer and used to irrigate the avocado trees. We recycle our other waste like pallets, steel drums, and cardboard in creative ways here in the community (for example, people who run local gardening projects come to pick them up). We take responsibility for all the emissions generated by our supply chain by being a Carbon Zero Certified business, so all emissions are accounted for at the end of the year, and we pay to offset them with native forest projects.

What challenges have you faced in working towards a sustainable supply chain?

From the beginning of the business, we've tried to do things as sustainably as possible. But as long as vehicles continue to use fuel a truly green supply chain won't be possible because the amount of battery power required to have a large truck run on electricity isn't currently feasible. I read recently in Bill Gate's book on climate change that, "Even with big breakthroughs in battery technology, electric vehicles will probably never be a practical solution for things like 18-wheelers, cargo ships, and passenger jets. The problem is that batteries are big and heavy. The more weight you're trying to move, the more batteries you need to power the vehicle. But the more batteries you use, the more weight you add — and the more power you need." I hope this isn't the case and one day technology will allow large trucks like the ones which deliver our yoghurt to stores to be powered on sustainably generated electricity.

How important is it to Raglan Food Co to have suppliers and partners that align with its business values?

As a Certified B-Corporation, part of our onboarding process is to have suppliers sign a Code of Conduct that outlines our values and the things we do and don't want to see from our suppliers. A big part of that is doing things as sustainably as possible.

How does having a more sustainable supply chain improve business success?

I think staff feel more motivated when they're working in a business that is trying to do things better. It's depressing to look around and see all the problems in the world and not feel like anything is being done. I also know that customers really appreciate buying products from a responsible, ethically minded company. I believe this is the future of business, so even though it might take time, effort, and investment, it will eventually pay off.

Have you got any advice for businesses who want a greener supply chain?

Go through the process of becoming a B-Corp and Carbon Zero certified. As part of that, you will have to analyse everything about your business and supply chain, and once you have all the information, you'll be in a better position to improve things.

Six simple ways to make your business more sustainable

- 1. Assess your environmental impact.** Look at your materials, emissions, and waste. Try carbon calculators [Ekos](#) or [Toitu](#) or the new [Climate Action Toolbox](#).
- 2. Put your green mission on paper.** What does sustainability mean to your team, company, industry, and clients? Developing a short mission statement establishes your priorities and gets everyone on the same page.
- 3. Partner up for the planet.** Why not share a percentage of your profits with environmental non-profits or green initiatives? It makes a positive difference, and your business will become more attractive to eco-conscious customers.
- 4. Ask for help.** You're not expected to become an eco-expert overnight. Talk to the [Sustainable Business Network](#) for advice or approach your local Council.
- 5. Get inspired.** From engineers to beekeepers, lots of small to medium Kiwi businesses are doing their part for the environment. Read their award-winning stories [here](#).
- 6. Watch out for green-washing.** It's important to be diligent about the products and services you're offering if you're flying the sustainability flag. Look out for green-washing, which is when a product is environmentally friendly in one way but harms the planet in others.

Directors: Know your role

If you're a director, make sure you're up to speed on both company law and the accepted code of behaviour required for the job. If you ignore the underlying principles of 'good faith' and 'duty of care' you could be fined up to \$200,000 or face jail time. Remember to:

- Maintain a consistently solid understanding of the company's activities and financial status.
- Confidently read, understand, question, and manage the company's financial statements.
- Stay curious and use your independent judgement when dealing with company matters.
- Utilise reports, statements, and expert help to make decisions in the best interest of the company and know when to ask for more information.
- Consider joining [The Institute of Directors](#) to develop your skills and knowledge, learn from more experienced directors, and access helpful information and services.



KEY TAX DATES – AUGUST 2021

Date	Category	Description
5 August	PAYE	Large employers returns for July. File employment information within two working days after payday.
20 August	PAYE	Small and large employers' payment due. File employment information within two working days after payday.
20 August	RWT	RWT return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during July.
20 August	NRWT / Approved Issuer Levy	Payment and return due.
30 August	GST	Payment and return for July.
30 August	Provisional Tax	Instalment due (because 28 August falls on a weekend day).

Note: The provisional tax due dates apply to those clients who have a March balance date. Different dates will apply to those clients who have different balance dates.

***Disclaimer:** This publication has been carefully prepared, but it has been written in general terms only. The publication should not be relied upon to provide specific information without also obtaining appropriate professional advice after detailed examination of your particular situation.*