

Beyond the Farm Gate – Newsletter



BROWN GLASSFORD AND CO LTD

Your Focus : Your Business...

Our Focus : Your Business...

AUTUMN 2026

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KEY TAX DATES COMING UP

28th March 2026

2nd Instalment of 2026 Provisional Tax for JUNE balance dates.

31st March 2026

Overseas Student Loans – repayments due.

7th April 2026

2025 Terminal Tax due.

Online payments should be made to IRD as follows:
INC 31/3/2025 (regardless of your balance date).

7th May 2026

3rd Instalment of 2026 Provisional Tax for MARCH balance dates.

Online payments should be made to IRD as follows:
INC 31/3/2026 (regardless of your balance date).

GST is also due on the 7th May instead of 28th April for the February/March period).

We will send reminder notices prior to this date but also remember to please check your JUNK mail folder as sometimes these can end up here.

Remember also that when making a payment, the period is for 31st March (regardless of your balance date) and the year will depend on whether it is Terminal Tax (due 2025) or Provisional Tax due 2026). Please don't hesitate to call or email if you want to make sure.

If you are paying IRD via Westpac you can make a cash or EFTPOS payment at any Westpac branch or Westpac Smart ATM. You will need your Tax Return or statement barcode, or you can create your own online at IRD on the link below:

<https://www.ird.govt.nz/managing-my-tax/make-a-payment/ways-of-paying/paying-at-westpac>

Please note you will need to scroll to the bottom of the page then select “create a barcode”.

DAYLIGHTSAVING

Daylight saving ends on Sunday 5th April 2026 at 3.00am and clocks are put back one hour to 2.00am. If you have staff working at this time, they may work an additional hour and must be paid for that

STAFF NEWS

Update

Sam Foster and his wife Emma welcomed their second daughter Olive on the 22nd January 2026. Big sister Elsie is over the moon to now have a little sister and play mate to explore with.

LATE TAX PAYMENTS

In the event you have not paid tax by the due date, we recommend that you contact your accountant before making the payment to IRD.

In some cases, there may be the option to use an accredited “*tax pooling*” agent (TMNZ) to minimise any IRD late payment penalties or Use of Money Interest, or to allow more flexibility as to when the tax payment is actually made. This option is most effective if discussed with us prior to making any late tax payments ie: it is sometimes better to make the payment to TMNZ and not paying it late to IRD. Please call us if you would like to discuss this option.

MINIMUM WAGE UPDATE

The adult minimum wage will be increasing to \$23.95 per hour from 1st April 2026. This is an increase of 0.45 cents per hour from the current hourly rate of \$23.50

CLIENT INFORMATION

Please let us know if you have moved or updated your email address or phone number so we can update our system and you do not miss any important information.

PAYROLL QUERIES

Clients who have any payroll queries, or need some assistance with a payroll issue, should contact their provider in the first instance. This service is part of the subscription fee you pay. We are always more than happy to help if we can but do recommend contacting your payroll provider initially.

BG FACEBOOK PAGE

We now have an active Facebook page with regular updates that include any office new, business and accounting updates and sharing of articles we think you may find interesting or helpful.

[Facebook](#)



2026 CLIENT INFORMATION QUESTIONNAIRES

From 1 April this year we will be introducing a new electronic questionnaire to streamline the collection of your year-end information. Each client will receive a tailored online questionnaire, designed to capture the information and documents required to prepare your financial statements and income tax returns. Only once the completed questionnaire and supporting documents are provided will our team begin preparing your accounts. This new process aims to reduce follow-up emails, improve accuracy, and allow us to complete your work more efficiently during our busy periods. Please see our website ([2026 Client Information Questionnaire](#)) for a list of FAQs regarding this new system.

BEST START CHANGES

From the 1st April 2026 if your child is born **on or after** 1st April 2026, your Best Start payments will be worked out using your family income.

If your child is born **before** 1st April 2026, you will get the full Best Start payment until they turn 1 regardless of how much your family earns.

KIWI SAVER CHANGES

From 1st April 2026 The default KiwiSaver contribution rate will increase to 3.5% (from 3%) for you and your employer.

In the circumstances where you are unable to afford the rate increase, or you want to save in other ways, you can apply for a temporary rate reduction from 1st February 2026 and continue contributing at 3% from 1st April 2026.

You can apply for a temporary rate reduction for anywhere between a 3 month and 12 month period and as many times as you like.

Your employer can choose to match your temporary rate reduction, however, you need to notify your employer once you move from the temporary rate to a higher rate.

From the 1st April 2027 the default KiwiSaver contribution rate will increase again to 4% (from 3.5%) for you and your employer.

BEEF VS DAIRY TBFREE LEVIES

TBfree levies are deducted on slaughtered animals at the meat works and are currently set at \$14.50 per head for dairy cattle and \$4.50 per head for beef cattle. Given the increasing numbers of dairy-beef cross stock, there is the potential of a \$10 per head higher levy being paid on finished stock due to a misclassification of the calf at birth. As long as the animal has been held on the beef finishing farm for 62 days or more, this classification can be updated from dairy to beef. This is done through the NAIT website by editing the animals details manually.

While the majority of dairy farms do likely correctly classify their calves as beef, if 30% of calves across a mob of 500 calves were done incorrectly, this can amount to upwards of \$1,500 in savings. Not bad for a quiet hour in the office!

POSTAL & COURIER ADDRESS

Please be aware If you are couriating any documents to us you need to use our physical address - Level 2, 504 Wairakei Road, Burnside, Christchurch 8053.

If you are sending us anything via post you need to use our PO Box address - PO Box 39195, Harewood, Christchurch 8545.

FARM OWNERS ACADEMY

After selling out their last five events in Australia, Farm Owners Academy are bringing their TOP Producers Program to New Zealand for the very first time. This event is designed specifically for forward thinking New Zealand farmers who want to scale up, earn more money, and run a stronger, more profitable farm business. It is centred around taking two concentrated days off farm to work "on" the business (rather than just "in" the business). 150 tickets to the event have already been sold to date.

We've partnered with Farm Owners Academy for this inaugural event, and we're excited to offer our clients a special opportunity and discount on pricing.

Event Details:

Tuesday 28th & Wednesday 29th April 2026,
Christchurch, New Zealand

Venue: Te Pae (Christchurch Convention Centre)

Cost: \$695 for two tickets (after applying a \$200 discount code at checkout: BG-CLIENT).

Please note Brown Glassford do not benefit financially from this partnership. We are supporting this inaugural version of the event in NZ as we see alignment in the principles of the workshop and creating a chance for farm business owners to work "on" the business" rather than just "in" the business.

As a partner, our clients get \$200 off the early bird price by using the discount code BG-CLIENT.

Farm Owners Academy:

[Farm Owners Academy](#)

Top Producers Event - NZ:

[Top Producers Workshop - The 2026 Premier NZ Farm Business Event](#)

OFFICE CLOSED

Our office will be closed over Easter weekend from 5:00pm Thursday 2nd April and re-opening at 8:00am Wednesday 8th April. For any urgent matters over this time please contact one of our directors.

