



We would like to take this opportunity to wish all our clients a Merry Christmas and a Safe and Happy New Year.

We look forward to working with you again in 2026!

Please note, our office is closing from 5.00pm Tuesday 23rd December and reopening on Wednesday 14th January 2026.

Should you need to contact us urgently during this time please phone the directors on the following numbers:

*Paul McCarron - 021 263 6669, David Seath - 021 222 0198,
Sam Foster – 027 215 5855, Tim Wade – 027 636 1713*



❖ P 03 365 0881 ❖ Facebook ❖ admin@brownglass.co.nz ❖ www.brownglass.co.nz

KEY TAX DATES COMING UP

We will be starting to send tax payment notices for the first instalment of **2026** provisional tax payments as follows:

Provisional Tax Payments Due:
MARCH balance dates - 2nd Instalment Prov Tax due 15th January 2026.

GST Reminder
GST returns for period ending October/November 2025 which would normally be due 28th December 2025 are due 15th January 2026.

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.

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”.

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 IRD 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 i.e.: 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.

KIWISAVER CHANGES

From 1 April 2026, the default employee and employer contribution rate will increase from 3% to 3.5%. On 1 April 2028, this rate will increase to 4%.

STAFF NEWS

ARRIVALS**Lucy Hyde**

We are looking forward to welcoming Lucy Hyde as our new Graduate in the New Year. Lucy comes from a farming background and has been studying at Lincoln University for the last 4 years where she gained her BCom.

DEPARTURES**Daniel Brosnan**

We would like to advise that Daniel has recently left Brown Glassford to pursue the next step in his career. We wish Daniel all the best in his future endeavours.

Jill Prentice

We wish to farewell one of our longer standing staff members, Jill Prentice, who has been with Brown Glassford for over 25 years! Jill was going to retire at 31st March 2026 but has decided that she would like to bring her retirement date forward from 31st March 2026 to Christmas 2025 so Jill's last day in the office will be Thursday 18th December 2025. We will farewell Jill more formally at our end of financial year dinner in March 2026, but thank Jill for her huge contribution to Brown Glassford during her time with us and wish her all the best in her retirement. Over the last 9 months or so Jill will have introduced a lot of clients whom she normally deals with to other members of our team that will take on responsibility for that work, however, we encourage any of those clients who are unsure of who that is to contact either Jill before she finishes or either of our Associates, Erin Neale or Laura Mantell, to clarify.



PHOTOS FOR WEBSITE / FACEBOOK

We are looking to add some client photos to our website and Facebook page so if you would like your business to be featured, or there is some great achievements within your business and you would like to share please send through your images and a few words to admin@brownglass.co.nz

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

CHRISTMAS PAYROLL PLANNING

If you have employees, this is your reminder that it is time to get on top of planning for the festive season.

If a public holiday falls on a day that would otherwise be a working day for your employee, they are entitled to a paid day off. If your employee is required to work on that day, they must be paid time and a half for the hours they have worked and receive a day lieu.

If the pay day for your business falls on a public holiday, then the payroll should be processed and paid the last business day before the public holiday.

Key Public Holiday Dates for the 2025 Festive Season:

Christmas Day – Thursday 25 December 2025

Boxing Day – Friday 26 December 2025

New Year's Day – Thursday 1 January 2026

Day after New Year's Day – Friday 2 January 2026

If you have any queries, please get in touch with us or your payroll software provider.



BG ANNUAL FIELD TRIP

We recently had our annual field trip where we visit a client's farm to get a close up view of some aspects of farming. This year we were lucky enough to head down to Woodbury, near Geraldine, to visit our client Donald Whyte's fallow breeding farm, followed by Angela & Regan Blair's deer, sheep and beef finishing farm.

The day began at the Woodbury Store Café for morning tea and a chat with Donald, who provided a run down on the fallow deer operations and how this is a unique farming challenge. Donald also shared an account of his recent trip to China with us.

We then had a wonderful tour of the farms. It was a lovely day weather wise which set the landscape off beautifully.

Angela put on a delicious BBQ lunch for us all on their porch which provided a spectacular view.

To finish the day we headed down the road to the Synlait Factory where we had a guided tour around the factory from Emma Brand and Phil O'Malley.

