

# **Submission**

By



To the

**Quality Regulation Taskforce**

On the

**Quality of Regulation Review**

**Submission 1**

**16 October 2006**

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**QUALITY OF REGULATION REVIEW  
SUBMISSION BY BUSINESS NEW ZEALAND<sup>1</sup>  
16 OCTOBER 2006**

## **1. Purpose of this Submission**

- 1.1 The purpose of this submission is to provide feedback to the Government concerning comments that we have received from our members regarding particular areas of regulation and/or compliance that they believe need to be amended in some shape or form.
- 1.2 The comments and ideas presented in this submission were all received from respondents to the 2006 Business NZ KPMG Compliance Cost Survey. Since there were 1400 respondents to the 2006 survey, the number of comments we received was considerable. While the views expressed by the respondents are not always aligned to that of Business NZ, we have provided a full range of comments and ideas that we believe provide some basis for further consideration as part of the Quality of Regulation Review.
- 1.3 This submission should not be viewed as a definitive list of what Business NZ believes should take place in terms of regulatory change, as we reserve the right to provide further submissions providing details of regulatory and compliance issues during the review process.

**Recommendation: That this submission be entered into the database for the Quality of Regulation Review.**

## **2. Comments and Ideas Received from the 2006 Business NZ KPMG Compliance Cost Survey**

- 2.1 For ease of use, we have sorted the comments and ideas out into various groups, although in some cases there are overlaps in issues discussed. The comments cannot be attributed to any particular business, as the respondents to the survey were made purposely anonymous.

<b>IRD/Tax</b>
A more streamlined RMA and tax system. Or perhaps paying the employer for the time involved in tax collection for child support and other government debts.
All accountants should be paid for by the IRD, this way good end of year accounts could be prepared without the burden of another cost of complying with free tax gathering by the Govt.
As an importer, it's pointless to pay GST to NZ Customs as I then claim it all back during my next GST return!
Better access to on line tools with tax / compliance type questions and models.
Combine income tax and GST tax collection, i.e. pay income tax at the same time as GST and abolish the provisional tax regime for GST registered taxpayers.

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<sup>1</sup> Background information on Business New Zealand is attached as Appendix 1.

Company and personal tax rate to be the same. Provisional tax rules to be based on actual profits rather than forecast.
Consolidation of GST/PAYE forms i.e. like Australia.
Eliminate FBT for companies under 10 employees.
Employees pay PAYE directly to IRD. IRD come around to my business bimonthly and prepare GST returns for themselves alternatively scrap GST altogether. Scrap min wage, youth rates + current employee contract law.
Entertainment tax seems a waste of time - suggest either process as is or have say a flat amount per employee option.
Flatten the tax structure to reduce complexity of tax returns. Lift lowest tax step to take the pressure off middle-income earners & businesses. Educate IRD personnel so they understand the legislation properly and are consistent in their assessments.
Flattening tax rates, simplifying rules & regs, employing quality staff who will make decisions and not hide behind regulation, improve the IRD culture to one of a partnership away from the current a "all taxpayers and stupid and need to be taught a lesson" attitude that prevails now.
Free GST and income tax spreadsheet software for all small businesses.
Get rid of entertainment tax.
Get rid of FBT on cars under \$50000.
Government should deal directly with employees regarding unpaid fines, WINZ repayments, child support and not involve employers (or compensate employers for their time).
Government to pay employers for the collection of PAYE and non work related ACC levies or pass it over to the individual to pay their own levies.
Have an option to base Entertainment tax on a percentage related to previous years, or a fixed percentage of travel and entertainment costs to save considerable compliance costs in maintaining and analysing records.
I believe that all work on collecting tax should be paid for. If we collect the Govt taxes then the Govt should compensate for the time taken on such work. My estimate of 275 hours @ say \$20 per hour would mean a payment of \$5500 to my business for collecting probably \$85,000 plus in taxes.
I believe the plan to alter Provisional tax dates in the future will certainly increase compliance costs particularly for Tax Agents. The recent tax changes including the increase in the Low Asset threshold will help to decrease compliance costs and also the \$5000 stock take level.
I suspect there is to many employed in Govt each one trying to justify his job so adding another layer of paper work. A lot of paper work especially with IRD is duplicate i.e. withholding tax. Why do you have to send in an annual return when you have sent one with each payment? Is it a major crime to send the paper work in late when you have paid the money on time through internet banking? WHY CANT ALL PAPERWORK BE DONE ONLINE not just some. Internet site is unfriendly. Difficult to find the form you want. Only site I use that will not save your password. Don't see why I should reconfigure my computer to satisfy their needs. The self-employed are the most important resource they have so treat them as such, not as cheating slaves.
I would suggest some sort of tax relief to employers to cover the inordinate amount of time spent on the above issues, the costs we incur in this process are difficult to recover and a loss situation for most smaller employers.
IRD should allow on-line statement enquiries, and on-line requests for transfers of balances.

IRD SHOULD SUBSIDISE EMPLOYERS FOR DOING THEIR WORK FOR THEM WHEN THEY COLLECT PAYE AND OTHER REVENUE FROM EMPLOYEES.
IRD to take greater responsibility for retrieving debt.
Monthly PAYE returns.
Pay companies for collecting tax on behalf of the government.
Prov Tax payments should not align with GST. Current system is absolutely fine. Laws should not be changed annually. They should remain same for at least 3 years. No change in motor vehicle mileage rates by IRD despite heavy increase in fuel prices. Statement of accounts should be issued by IRD every time a payment is made by client for any tax so we can update our records immediately. PAYE late penalty of \$250 is very heavy for small clients. It should be reduced to \$50 where payroll is for less than 10 employees or below certain amount paid in Gross Wages.
Provisional tax should be levied at the rate revenue is generated. This can easily be done in conjunction with GST by applying the previous years NP% and applying the tax rate to the NP% of revenue for that period.
Quarterly PAYE / GST etc returns as per Australia.
Record keeping for GST is a nightmare and takes a lot of time and money. Having to keep receipts for every transaction is very difficult, especially if you loose one. Couldn't we work off the bank statements, at least these are easy to keep and store?
Remove FBT on vehicles for business owners and allow a reasonable business use claim (i.e. based on a log book). Allow employers to have a trial period for employees. It is too easy for employees to raise unwarranted personal grievances knowing it is cheaper for an employer to pay something than incur legal costs to fight the claim. There needs to be a cost recovery mechanism to discourage such claims. Do not change the payment dates of provisional tax.
Remove need to file PAYE deduction twice monthly, except for truly large businesses. Be more realistic with penalties for late filing in this raea - easy to overlook when busy.
REWARD GOOD BUSINESSES WHO COMPLY TAX CUTS.
Simplicity of the tax system for small businesses. Why do I as an employer have to be responsible for court payments, WINZ payments or child custody. Surely the agencies can go through to the person concerned and deal with it. I spend hours per month dealing with this and making payments.
Simplify all returns, e.g. consolidate them all to one or two returns only, have electronic return as an option, simple forms and instructions.
Simplify GST. IRD to create a computer based decision support system for working out portion of expenses that are deductible - so that small businesses know what they can claim without having to wade through all the rules each time. User-friendly rules.
Simplify income tax align personal and company tax rates
Stop the proposed aligning of GST and balance dates
The IRD calculators are good and they have made good changes of their web site over time. But it is still too slow to load. Also IRD needs to actually answer the phone rather than massage their response times - it is rare for me to get through within 5 minutes.
The IRD is my biggest bugbear. Their "statements" take a long time to work out. Their practice of adding and taking away levies, fines, use of money interest etc makes it impossible to know what EXACTLY is owed at any time. So they just keep on piling on the costs, which takes time to try and sort out. ACC "statements" are simply

rubbish - not related to income or wages in any way. I tried to phone for advice the other day only to be told that there was no one available to help me because they were all in a meeting! What kind of service is that?!!!!

The problem is adjustments made to say GST refunds for deductions from other agencies e.g. PAYE without first discussing - Creates a huge amount of work to rectify in what was in most cases an IRD error in the first place.

We should be paid a commission on GST, PAYE etc as a reimbursement for acting as tax collectors

Why can't one form be used on a monthly basis if you do a gst return monthly to cover payee, FBT etc so you don't forget and then you get hammered.

Change GST filing to quarterly returns the same as Australia instead of 2 or 6 monthly periods.

### **Holidays Act**

A big issue for us is changes to legislation such as the Holidays Act and staff being unaware of what the government has changed. Forcing staff to take stat holidays as cost a number of our staff \$5,000 to \$6,000 annually!

Simplify Holidays act, including the new 4-week provision. It has been set up in a very ungainly and difficult way. Simply applying the additional 2.0% from 1st Of April 2007 would have made the whole thing a lot more practical.

Simplify the stupid Holidays legislation, specifically the 'relevant daily pay'

### **ERA/Employment Issues**

A grievance free period for employers of businesses under 10 employees

Being a small business I have found it easier to use contractors to do my work instead of employing staff and paying wages, sick days, etc its less hassle. As long as you can get a reasonable hourly rate it has taken the burden and time off/from me.

Change the Employment Relations Act to protect business's from their employee's. It and the privacy act is set out so that the vetting of potential employee's is pointless as an employer will lie to an employer's potential new employee just to get rid of the person. We have had to do this ourselves. Personally, I find this morally appalling - but as we have virtually no ability to dismiss under or non-performing staff, it is our only option.

Go back to the previous ERA. Introduce probation periods and 90 day grievance free period.

If somebody raises a personal greivance and they are found to be not a sound claim they should pay 100% of the costs. There should not be an incentive to raise one unless it is justified.

If the government/local Government knew its own rules before it required everyone else to meet them we wouldn't have to spend so much time trying to find out what to do! 4 weeks leave is an enormous cost for an employer employing a large number of staff with only 3 weeks leave- the Government should recognise this by giving a one off tax bonus to the employer for each employee that needs to increase to 4 weeks leave to assist with upgrading plant etc to cope with the extra down time created. Should not have been introduced at same time as increasing sick leave accumulation entitlement. Cumulative impact on production hours is huge with 20 or so staff.

OSH, dept of labour etc should supply paid for consultants to work through requirements with each business under a certain size eg 20 staff or less.

Simplification of law. An abandonment of the Employment Relations Act to reduce in house and legal costs of compliance.

Simplify employment law, - it can be pro-worker without being anti-employer. More emphasis on substance over process.

### **Call Centres**

A lot of the time ringing govt agents is in response to messages they may have left concerning employees. The most frustrating and time-consuming thing is getting through the automated phone lines. Even when they leave you an extension number you can't access it without having to push buttons or wait till you get lectured. It's amazing how long you have to wait sometimes to ask a simple quick question. 1/4 of an hour or more is not unusual.

Answering the phone in a timely manner - spent hours waiting on hold, typically 20 minutes or longer nearly every time I ring.

In my view there are some good role models for contact/call centre management, the use of websites and email, and consistency/case manager management in organisations like IRD and the Companies Office. Other organisation such as WINZ and ACC would benefit considerably by using these as role models. I find local councils incredibly cumbersome to work with, and the separation of budgets into "jam jars" makes it virtually impossible to do things like identify the true cost of solid waste to landfill or the real cost of waste water treatment, for example. The education sector does reasonably well with the on-going contact with suppliers of services to the sector, but their web site is difficult to use and to find information on.

Increased efficiency in departmental answering services. Hanging on to a phone for half an hour waiting to speak to someone is highly costly.

Our greatest saving is having specific people we can contact in depts. such as IRD rather than call centres. IRD attitude of guilty until you justify innocence causes the most grief and time wasting. This has supposedly changed recently but have not had occasion to find out if the supposed change is effective

Simplify the systems and make them available electronically. Ban automatic answer phone systems and have an intelligent human answer the phone

The information available on the IRD website and the Employment relations website is very useful and easy to find. The IRD call centre have been very helpful and able to answer my questions. These helpful services reduce the time we need to spend finding the right answer. Immigration website is very annoying. The case officer assigned to my staff member was arrogant, was unable to provide answers, and did not foresee the obvious upcoming issues, was not able to provide us access to anyone who could answer our questions. Had no understanding that his role affected incomes and lives of whole families and whole businesses.

### **Farming Issues**

Simple forms that is easy to fill in with questions that make sense. E.g., the new animal health forms for farms are confusing and complicated.

Stop taxing us for ridiculous things. Like for instance having to build a bund under your fuel tank even though the bund fills up with rain and any fuel leak would run off the top because the bund is not allowed to have a plug. Stupid ideas made up by people who have never been on a farm in their lives. Before such silly things are introduced they should first be made to see how many accidents have happened or land has been ruined because of tanks leaking, I'm sure that they would find that

nothing has happened in the past to warrant the extra charges. Also it is about time the government held law abiding referendums, not just hold public meetings like they do after they have already made their decision on a topic.

## **Size of Business**

A small business (turnover < \$500K & < 5 employees) should be able to be run by an average intelligence person WITHOUT using external advisers or spending a total of more than 1 hour/week on compliance. Compliance agencies should be forced to achieve this objectively, and certainly before they change or increase regulation that causes increased compliance costs or time to be spend on compliance.

Eliminate employer/employee contracts for small companies, reduce amount of mandatory holiday pay, etc. Too costly for a mom and pop business.

Remove the interest regime for SME companies' and trusts. Remove a lot of the clutter from the IRD web page - may allow easier searching for material - perhaps allow provisional tax payments to be made with PAYE payments.

Reduce compliance costs for small businesses with less than 10 staff by greatly reducing the application of the Employment Relationship Act to such businesses. The current Act is a minefield and no matter how much care is taken a mistake or oversight could be made. Then you end up with mediation and threats of hurt and humiliation damages. Majority of small businesses do not have or cannot afford to get expert advice in this area. The vast majority are not abusive to staff. The significant portions of small businesses are marginal and these additional costs can in many instances cause a business to fail.

Reduce the rules and regulations for small organizations, and unnecessary training requirements, for situations that do not occur in the small sized organisations. Less frequent reporting, i.e. once per year rather than quarterly

## **ACC**

ACC are a nightmare. One account for things - the residual ACC levy is daylight robbery and needs to be scrapped. The paperwork is endless - any profit is eaten away by ACC.

ACC could get basic information from IRD without troubling the clients. The Business establishment should be required to submit only once the basic information Govt department and let them share the information.

ACC needs a total restructure, with a focus on staff that are educated in their job and focused on assisting.

ACC should be a privately run. Local rates should be based on people rather than land values

Make booklets on how to deal with ACC/FBT no longer than 10 pages. If you cant explain in 10 pages then too complicated. We need to do less as employers. No collecting, fines child support instead we get kiwi saver (whatever that is)

Employees should have ACC deducted from their own pay depending on their type of work. Why should an office worker in an electrical firm also have to pay the same ACC rate as an electrician?

Get ACC and Telecom to talk in English!! They are impossible to reach and talk to someone who can answer your questions.

User pays. Less social welfare. A compliance incentive- like a no claims bonus- you get a discount on ACC. tax etc if you comply all the time. this would make compliance

get a discount on ACC, tax etc if you comply all the time, this would make compliance financially worthwhile. Rather than no incentive to comply except from being penalised.

## **Rates/Transport**

(1) Rates should not be based on a theoretical property book value. (2) Roads should be funded from Fuel & Road Users Taxes. (3) Government Taxation Revenue sharing with Local Govt. (4) Use of Reserve Bank credit as in the past at low or no interest for the Public Good. I could send you my submission to the Tasman District Council if you wanted further info.

Eliminate Road User Charges, hub meters and the certification scams for the transport sector

LTSA have to have clear rules and regulations especially surrounding agricultural vehicle licensing. They should also have a specialist team within their organisation that deals with these rules and is able to give clear and correct advice to customers. With regards to the RMA the onus of proof of environmental effects is all burdened on the person applying for the consent. At the moment anybody and everybody is able to object to notifiable consents and quite often people do with no apparent possible effect to them. This causes increased costs for the consent applicant. Also too much weight is given to assumptions made by Regional Councils. Quite often they do not have accurate data and therefore make assumptions based on little or no fact.

## **Education**

Allowing on-line reporting whereby data can be sent directly to MOE from information gathered via software package we use to control own administration needs. At present although the software is able to generate most of the data needed by the MOE it still has to be physically entered onto their forms and posted/faxed.

As our business is heavily involved in education we would like to see a reduction in the amount of compliance requirements. If this is not possible then at least a better spread of the compliance requirements during the year. At the present time the majority of our major applications are due in the first 6 months of the year. Also Profiles are due at the same time as financial viability returns (as we have a 31 March balance date) and this puts us under a lot of pressure.

Coordinating information and compliance requirements between MOE / NZQA and TEC.

In Education that the 3 key agencies share a central database on which returns are submitted once - in fact prior to returns being submitted they work out jointly what information is needed and request it once. Also manage compliance costs and issues in relation to the size / impact / issues of the group not on the reactionary way they do it now (often then having to go back and ask us to redo things months down the line eg. Student fee trusts etc.

Less doubling up of information to be provided. The TEC, NZQA and Ministry of Education need to share information. Where PTE's have shown a reliable track record, there should be an easing off of compliance requirements as long as a strong and reliable performance is maintained by the PTE

Ministry of education could provide software to meet the excessive requirements for data.

NZQA accreditation for a small business is very expensive is there an alternative?

Could the government review this?
Revisit MOE Bulk Funding requirements.
<b>Food/Agriculture</b>
As a farmer I find it frustrating that the meat companies require their own forms to be filled out for animal status declarations and do not accept the standard form provided by the NZFSA. They also dont accept that you may have all your information on computer and want their own forms filled out.
NZFSA cannot get consistency in the application of rulings they employ eastern European vets, whilst the kiwis are on power trips the ex-communist block vets are on steroids. There is no logic to what they require. Each inspector makes up the rules as they go. I suggest the powers at the top take charge of the troops
That seaweed NOT be 'lumped in' with fin fish. That MFish fund research (not private companies) on alternative management strategies for this resource - Many many hours of work & \$\$ for research from our company
<b>Health &amp; HSE</b>
Compliance guidelines need to be adhered to however instead of the District Health Boards "checking up on people" using audit agencies using defined periods of time, Maybe they could pick the Homes and Hospitals at random to check. We pay auditors to audit us for the Health Dept halfway through our compliance period of 3 years. Not everyone gets 3 years so therefore if you have achieved that in the first instance there is no need to keep checking but with the thought of being randomly picked Rest homes and hospitals might be even more thorough in the thought that they would have no time to prepare. Random auditing would also save money for the operators who are under fiscal pressure anyway.
Health and safety has become a major money and time waster. Needs to be streamlined. ECANZ programme for site safe is excellent, unfortunately we have to go to in house training for various firms, run by office workers not tradesman
<b>RMA</b>
Consent costs for irrigation are very high.
Get a more realistic balance between local and national government. The RMA is being used by all authorities to evade responsibility for decision making
Have one authority looking after each area. Fonterra and Regional Council both charge us for the RMA. Dairy Insight, Central Govt, Local Govt and meat companies charge us for TB related costs. As a farmer I expect to pay my share for TB related costs but it is not only a farmers concern and the whole country should be paying for this and not a select few from many different sources.
Make local govt & councils liable under the RMA for not meeting deadlines & exceeding allowed timeframes. Applicants for consents have to comply with the RMA - why don't councils!
Statistics need to be required in a lot more simplistic manner less PC more normal. RMA is a major disincentive to development as any party can (and do) object to virtually anything proposed at no cost to the objector. Maori input should not be mandatory accepted where directly affecting them rather that the PC obligations required.
The RMA is a costly and time consuming "animal" - more certainty needs to be included in "as of right" development applications to allow the general public &

investors the certainty of their decision to develop. Works well in Australia - particularly Victoria!

We feel the RMA should be dumped. Central government should be funding local government from general taxes. The burden SHOULD NOT be on rural landowners due to the amount/size of the landholding. A grossly unfair rating system!

### **Statistics/Statistics NZ**

Electronic Statistic returns, built within excel or similar to remove manual adding etc  
Get Statistics Department to talk to each of its departments about their surveys which double up. Make the Remuneration Authority pay for its own advice on setting salary levels rather than hiding behind statutory authority which requires that businesses provide free advice; the cost of GST remains huge - information storage costs, Commerce Commission enforced compliance costs and returns to IRD are all part of this cost.

Is it really necessary for Statistics NZ to send two surveys at once when most of the information required for one is contained in the other

More forms available on the web with last year's responses available. i.e. Statistics NZ forms so where there is no change these can be defaulted through. Alignment of Health and Disability Sector standards so certification can be surveyed once.

On-line completion of surveys

Statistical information could be taken from eftpos and credit card transactions processed by banks

Statistics forms could be done on line

Statistics NZ need to get their act together - ACC need to train their staff a little better - and a realistic time frame be set for employment matters

Stats NZ related feedback is overkill and not overly accurately reported. Could look at other ways of obtaining this info

### **Local Authorities**

Local Authorities are inadequately staffed & most staff have insufficient training / experience to provide a competent service. As a result a lot of submissions require a peer review to gain compliance approval

More counsel resources are required to speed up the process. More detail of what is required in relation to council policy is necessary so as to reduce time for re-approval if they come back with some queries.

Our largest concern over the past 12 months was effluent disposal. Environment Waikato didn't have a specific plan for us to follow. They wanted us to change our system but wouldn't/couldn't tell us how to change it to their satisfaction.

### **General/Other**

1. Stop requiring the same levels of annual compliance/ costs from both large and small education providers. 2. Lengthen contract periods so that compliance costs are spread over 3-5 years rather than being an annual aggravation and unnecessary expense. 3. The government needs to stop practicing compliance regimes on small private businesses. They learn (slowly) at considerable expense to our profit (???). For example, we are subject to NZQA compliance costs, TEC profile/financial audit costs and there will probably soon be an adult literacy quality audit compliance cost. 3. Trust people! Some us are honest and hardworking professionals. Others don't

comply but still manage to rip off the taxpayer and profit from their 'enterprise'. 4. Perhaps more random checking is required at the 'coalface' rather than relying on a paper trail that can be ticked, filed and then ignored.

Agencies coming up with ideas for change should fully research and analyse the TRUE benefits vs costs before introducing change. They need to take into consideration the needs of affected businesses, without whom the country would fall over. DOC should be concentrating on how to protect the environment while opening up access to our natural resources all the while facilitating businesses in assisting in achieving this - especially the ones who actively have and still do contribute significantly in the protection and education of these areas. They should not be locking our natural resources away for access by only a privileged few. Agencies need to think logically and practically, not simply idealistically. Agencies and government departments should be focused on how to help businesses develop and thrive while in a sustainable manner. They should remember that business is the lifeblood of the country.

Allow more things to be filed online. (i.e Statistics returns etc).

By having a better directory of Government so that you can contact the correct person immediately.

Compliance costs for a business is an added capital cost that returns zero profits because it's an intangible. CC should be part of an incentive program introduced by the Govt to encourage SME to develop and invest in their businesses.

Expand web based filing solutions to cover as many areas of compliance as possible

Get more practical people on government committees. The composition of them often has people who don't deal personally at the grass roots level with day-to-day issues. Also only change laws or create compliance to add value. Too often changes are made for theoretical reasons.

Government is going great at putting functionality on the Internet (e.g. IRD, Companies Office). ACC needs to catch up, and IRD needs to finish the online effort for more activities.

I believe that compliance costs could significantly be reduced if there were clear-cut guidelines about what was needed. If you could purchase a government created pack for each area of compliance such as OSH, ACC, Employment etc, that provided the necessary forms etc then this would be an immense help. At present it feels like there are too many diverse sites to track down information and that often you need a consultant just to find out your basic responsibilities which shouldn't be the case. For example if you are willing to put in the money and staff time to ensure compliance with something like the HSNO act then the information should be readily available. It shouldn't be necessary to always have to hire an outside consultant at ludicrous cost (often upwards of \$80 per hour) to provide this information to us.

I have found the employment of technology to be a major factor in assisting me. Online tax returns and then ability to pay through internet banking. ACC is the biggest frustration and organisation that needs to make the biggest changes.

Keep up the development of internet-based returns

Provide a central source of easily accessible information - internet, mail outs to businesses

Provide clear and all the information in a booklet plus access to a support person

Question the amount of regulation. e.g. NZBC. Could the standards be available Free

of Charge?
Review legislation to reduce complexity and ambiguity, particularly in Employment Relations and Health and Safety.
Simplify the requirements - every year more compliance parameters get put in place and it becomes yet another issue to deal with. Govt agencies need to provide more information one on one, easy to explain booklets on changes and the best way to go about them etc
Some workshops for people who undertake this work as part of prof dev
Supply lower cost high-speed internet/broadband for every company/organisation which has to file returns on-line. (Although this day is getting closer...)
The ANZTPA is a gross over-reaction to the need to regulate the supplement industry. There are many viable alternatives - please feel free to contact me if you wish to discuss these in detail.
The electricity disclosure regulations are aimed at fair trade and stopping supper profits. All that they have done is increased the charge that line companies need to charge in order to comply with the regulations.
The ERMA legislation is a good thing as long as common sense prevails.
The Government need to not legislate "on the hoof", get it right first time, and legislate "a year in advance" rather than (Depreciation, FBT on cars), we have changed the law but won't tell you how for another 6 months!
The Government needs to stop the gravy train of trained certifiers in orgs like ERMA, which should just happen through rates etc
This survey looks as if it is targeted at medium businesses. I believe the bulk of NZ businesses are small businesses where 1 person has to do it all - purchasing, marketing, advertising (including production of copy), education of staff, filling out forms, security, dealing with telcos, radio, print media, internet media, landlords (some of whom have in-house legal), etc, etc, etc. What we need is compensation from the Government to allow us to employ people to complete Government requirements including statistical information gathering, GST analysis, specific information gathering from Government Acts and interpretation of the clauses as they apply to us specifically rather than generally as per the industry organisational groups. Failing this I suggest each Government bureaucracy create it's own answers to silly questions posed by other Government bureaucracies and each pay each other with Government credits and leave us alone to get on with running our businesses with them interfering.
To hire overseas skilled work force, there should be one window contact instead of meeting Immigration, Work & Income, Consultants, Media etc.
Web based, password to access my organisation and having comparative data from previous returns rather than periodic blank forms.

## **APPENDIX 1**

### ***BACKGROUND INFORMATION ON BUSINESS NEW ZEALAND***

Encompassing four regional business organisations (Employers' & Manufacturers' Association (Northern), Employers' & Manufacturers' Association (Central), Canterbury Employers' Chamber of Commerce, and the Otago-Southland Employers' Association), Business New Zealand is New Zealand's largest business advocacy body. Together with its 57 member Affiliated Industries Group (AIG), which comprises most of New Zealand's national industry associations, Business New Zealand is able to tap into the views of over 76,000 employers and businesses, ranging from the smallest to the largest and reflecting the make-up of the New Zealand economy.

In addition to advocacy on behalf of enterprise, Business New Zealand contributes to Governmental and tripartite working parties and international bodies including the ILO, the International Organisation of Employers and the Business and Industry Advisory Council to the OECD.

Business New Zealand's key goal is the implementation of policies that would see New Zealand retain a first world national income and regain a place in the top ten of the OECD (a high comparative OECD growth ranking is the most robust indicator of a country's ability to deliver quality health, education, superannuation and other social services). An increase in GDP of at least 4% per capita per year is required to achieve this goal in the medium term.

The health of the economy also determines the ability of a nation to deliver on the social and environmental outcomes desired by all. First class social services and a clean and healthy environment are possible only in prosperous, first world economies.