



### How much is the COVID-19 Resurgence Support Payment?

RSP for the 22nd Oct is \$1500 plus \$400 per full-time equivalent (FTE) employee, up to a maximum of 50 FTE.

RSP for the 2 periods of 5th November and 19th November, there is an increase to \$3000 plus \$800 per FTE, still up to a maximum of 50 FTE.

These will be the last of the RSP.

There is one new Transition Payment that will be available on 10 December and will have similar requirements to the Resurgence Support payment. There must still be a 30% decline in revenue.

The affected revenue period for the Transition Payment will be set between October 3 and November 9, and must be compared to a typical week in the six weeks prior to August 17. The payment will have a base rate of \$4,000 per business plus \$400 per FTE up to a cap of 50 FTEs.

### Am I able to apply for both the COVID-19 Wage Subsidy August 2021 and the COVID-19 Resurgence Support Payment?

Yes - Businesses and organisations (including sole-traders and self-employed individuals) can apply for both this Wage Subsidy and COVID-19 Resurgence Support Payment if they qualify. However, applicants who qualify for the Resurgence Support Payment must have a New Zealand Business Number. This is where most sole-traders and self-employed individuals get caught out as they often don't have a NZBN. However, sole-traders are eligible to apply for an NZBN if they are in business in New Zealand and this can be done through the NZBN website.

The NZBN is simply a business identification number, and anyone can apply for it. It doesn't matter if you're self-employed, how much you earn, whether or not you're GST registered, whether you are registered as a company, or whether you have any employees. It is FREE to get an NZBN, and will have no financial ramifications.

[You can read more here about how it can be helpful.](#)

### How do I qualify to apply for the Resurgence Support Payment?

Businesses (including sole-traders and self-employed individuals) must have been in business for at least 1 month before the alert level increase on 17 August 2021 or if existing businesses changed ownership on or after July 18

There needs to be a 30% decline in revenue due to the increase in alert level. This is measured by comparing a 7-day period in the 6 weeks before 17 August 2021 with a 7-day period after the lockdown. Revenue figures do need to be supplied when applying for the RSP.

For a business that invoices clients, this will be the activities the business carries out that would entitle it to bill or invoice either immediately or at a later date. This could include fees for gigs or session work, ticket and merchandise income for a tour that was planned, invoicing for tutoring, studio work. If you had not invoiced for work and received that income within that 6 week before 17 August 2021, you can calculate the income based on the work you did in that period but had not yet sent invoices for. However, the revenue being measured doesn't include passive income. This means royalties are not included when calculating the revenue decline.

### What if I am a sole-trader and operate through my own company but don't draw a regular salary?

If a sole trader operates through a Company, they usually need to prove that they personally receive income from the Company. IRD usually verify this by checking if a shareholder salary is paid to shareholders. However, if no shareholder salary has previously been declared, shareholders can usually demonstrate that they receive income if they take frequent withdrawals from the Company for personal use.

### How do I apply for the Resurgence Support Payment?

Applications are through your [MyIR account](#). If you don't have a MyIR account, you can set one up.

## Am I able to retrospectively apply for all the Resurgence Support payments to date?

There have been 6 RSPs so far since 17th August.

Applications for the 1st, 2nd and 3rd payments are closed.

The 4th, 5th and 6th are still open so businesses (including sole-traders and self-employed individuals) can still apply for all of these payments. The deadline for the last 3 RSP applications is January 13th 2022.

[For more info on what's currently available click here.](#)

## What is the best way to ask questions to the IRD about Resurgence Support payments?

The best way is via your [MyIR account](#) or phoning the specific IRD RSP phone line on **0800 473 107**

## What is the tax situation with the Resurgence Support Payment?

The Resurgence Support Payment is not subject to income tax. However, if applicants are GST registered, they will need to return GST on the Resurgence Support payments.

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**[Click here to watch this handy video below with some pointers on applying for the COVID-19 Resurgence Payment.](#)**

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A huge thanks to Entertainment Accounting for providing the advice involved in putting this resource together.

## SUPPORTED BY



This document has been compiled by music industry bodies to provide guidance for those working in the music community. It is based on general information provided by Work and Income and the IRD, along with accounting advice, and is subject to change if the information provided by the government changes.