

# IR POLICY AND GOVERNANCE UPDATE



## INTRODUCTION

In this weeks update we look at some COVID-19 related updates for Victoria, the federal government has announced a change in tax deductible status of COVID tests, the .au domain is being introduced, and some amendments to fresh food labelling requirements in New Zealand that may impact members.

## VICTORIA – UPDATED COVID SAFE PLAN TEMPLATE

It continues to be mandatory for every Victorian business with on-site operations to have a COVIDSafe Plan. Although it is not required to register your plan with a government agency, your businesses COVIDSafe Plan must be made available for inspection on request by a WorkSafe or another authorised officer. The Victorian government has released (4 February 2022) an updated COVIDSafe Plan template to help businesses document how they will manage a COVID-19 case in the workplace.

Although businesses are not required to use the new template plan specifically, and you don't need to rewrite your current COVIDSafe Plan into the revised template, businesses are required to cover the issues contained within the template plan. We recommend you review your COVIDSafe Plan regularly to ensure it aligns with the latest advice, guidelines and meets the requirements. We provide a link to the new template here: <https://www.coronavirus.vic.gov.au/covidsafe-plan>

For clarity, and as detailed in the TRMC member advisory last week, Victorian businesses are no longer required to notify WorkSafe Victoria of a confirmed COVID-19 positive worker attending the workplace, unless the individual requires hospitalisation or dies as a result of contraction at the workplace. Additionally, employers are only required to notify the Department of Health where there have been 5 or more cases of COVID-19 in a workplace within a 7-day period.

## VICTORIAN COMMERCIAL TENANCY SUPPORT SCHEME EXTENDED

The Victorian Government will extend the current Commercial Tenancy Relief Scheme ("CTRS"), providing rent relief and protections for commercial tenants and landlords experiencing hardship will be extended until close of business 15 March 2022.

The extended scheme is available to businesses with an annual turnover of \$10 million or less, and which have suffered a decline in turnover of at least 30% due to COVID-19. Landlords will be required to provide continued proportional rent relief in line with a reduction in turnover. Tenanted businesses can request a binding order for rent relief from the Victorian Small Business Commission if their landlord fails to respond or sufficiently respond or doesn't engage in mediation in good faith.

## TAXATION - PCR AND RATS IN THE WORKPLACE

The Australian government has announced it will make COVID-19 tests tax deductible for individuals and exempt from fringe benefit tax (FBT) for businesses when they are purchased for work-related purposes. The proposed legislation will be in effect for the 2021-22 FBT and income tax years and will be backdated to 1 July 2021. Australians earning an income taxed at 32.5% will receive a tax refund of approximately \$6.50 for every pack of two RATs purchased for \$20.

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Small businesses will be able to reduce their FBT liability by about \$20 for every dual pack of RATs purchased for \$20 and provided to employees. Further, any test already purchased within the 2021-2022 financial year can also be claimed.

## **.AU DOMAIN NAMES TO BE REGISTRABLE**

The .au Domain Administration Limited ("auDA") develops and administers the rules for domain names in the Australian .au country code. Recently, auDA has announced that .au domain names will be available from 24 March 2022. This is the first time that Australians will be able to register a domain name directly followed only by ".au". The .au direct namespace will complement the existing suite of Australian namespaces such as com.au, edu.au, gov.au and org.au, and does not replace them.

Existing registrants of domain names in the registry prior to the launch of .au direct on 24 March 2022 have the first opportunity to apply for priority to register the exact match of their existing domain name in the new .au direct namespace. Registrants of existing .au names will then have six months to apply for Priority Status to register the .au direct match of their name, if they would like to licence it.

Essentially, if you already have a .au extension associated with a pre-existing domain, you will have preference when registering the new .au extension associated with that domain. For example, if you already have "localprinter.com.au" or "localprinter.net.au", you will have preference for "localprinter.au".

Under the new rules, new and existing registrants (who are seeking to renew or transfer an existing .au domain name) must establish that they have an 'Australian presence' and meet specific allocation criteria in order to hold an .au domain name. If another party also has an existing .au extension associated with the same domain as you, then there is a chance of a conflict which may need to be determined by auDA based on original registration date of the domain, or if all priority factors are equal, then possibly resolved via negotiation with the other party through auDA. Further information on priority status and the overall process can be found at the following link: <https://www.auda.org.au/au-domain-names/au-direct/priority-allocation-process>.

When .au direct launches, you will be able to apply to license .au direct domain names through your auDA accredited registration service. We recommend you consider contacting your domain name registry service prior to 24 March 2022 to ensure you are aware of their requirements for when the registration process commences.

## **NEW ZEALAND - COUNTRY OF ORIGIN REQUIREMENT FOR CERTAIN FOODS**

Previously country of origin labelling was voluntary in New Zealand. However, from 12 February 2022 businesses must disclose where certain fresh and thawed food comes from that they supply, offer, or advertise for supply to consumers in New Zealand. These new requirements may impact the work that our New Zealand members undertake, particularly in the food labelling, packaging and advertising space.

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Businesses must comply with the new Consumer Information Standards (Origin of Food) Regulations that apply to certain fresh and thawed foods: fruit, vegetables, finfish, shellfish, and cured pork such as ham, bacon, and prosciutto. If these foods are frozen, they must state the country of origin from 12 May 2023. The new requirements will not apply to restaurants and takeaways, mixed ingredient foods, and most processed foods are excluded.

The Regulations were due to commence on 12 November 2021. However, on 9 September 2021 the NZ Government agreed to delay the commencement of the regulations by 3 months. This was to give businesses more time to prepare for the Regulations, recognising the significant disruption caused by the re-emergence of COVID-19 in the community.

## How to disclose

The Regulations do not prescribe exactly how to disclose, except that:

- > disclosure must be 'clear and legible text in English or Māori'
- > disclosure must inform consumers about the country or ocean where the food was grown, raised, harvested or caught.

## Where to disclose

The Regulations require disclosure in one of the following ways:

- > on the food item
- > on packaging
- > on signage located next to the food item
- > in a similar way.

When a regulated food item is offered or advertised then the Regulations require that the origin information be disclosed as part of the offer or advertisement.

If this new NZ regulatory requirement potentially applies to the work undertaken by your business, we recommend raising the requirements with clients to ensure they are aware and are aiming to be compliant moving forward. Further information can be found at the Commerce Commission New Zealand website: <https://comcom.govt.nz/consumers/product-safety-and-consumer-information-standards/country-of-origin-food-labelling-guidance/country-of-origin-faqs>

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## CONTACT

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