



10 April 2026

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 March 2026. You requested the following:

Fuel taxation revenue

1. *The total annual revenue collected by the Government from fuel excise duty for each of the last five financial years.*
2. *Any reports, briefings, internal analysis, or estimates held by officials quantifying the amount of Goods and Services Tax (GST) collected from retail petrol and diesel sales in New Zealand for each of the last five financial years.*
3. *Any reports, briefings, modelling, or internal analysis discussing how GST revenue from fuel sales changes when global fuel prices increase.*
4. *Any briefings, Cabinet papers, aide-memoires, reports, or policy advice prepared since 2018 discussing the structure of fuel taxation in New Zealand, including but not limited to fuel excise duty, ACC levies, regional fuel taxes, ETS-related costs passed through fuel suppliers, and GST applied to fuel sales.*

Fuel price impacts and distributional analysis

5. *Any briefings, internal advice, modelling, reports, or analysis prepared since 2018 discussing the economic, behavioural, or distributional impacts of fuel prices or fuel taxation on New Zealand households, including impacts on rural communities, lower-income households, or transport-dependent industries.*

Fuel supply system and refinery transition

6. *All reports, briefings, internal analysis, or Cabinet papers prepared since 2021 concerning the closure or conversion of the Marsden Point refinery and its implications for:*
 - a) *domestic fuel security*
 - b) *supply chain resilience*
 - c) *fuel pricing or market competition*
 - d) *New Zealand's dependence on imported refined fuel.*

Government travel expenditure and remote participation

7. *Total annual expenditure on domestic and international travel across central government departments for each of the last five financial years.*

8. *Any policies, guidance, directives, or recommendations currently in force encouraging or requiring the use of remote meeting technologies (such as video conferencing) as an alternative to government-funded travel for public servants, departments, or ministerial offices.*

On 1 April 2026, item one was transferred to the New Zealand Custom Services to respond to.

Items two and three

Inland Revenue does not hold the information requested. Inland Revenue collects GST based on amounts returned by GST-registered persons/entities and does not collate GST by product type (in this case, petrol and diesel). In addition, GST returned by a fuel retailer would include GST on sales of other goods and services, not just petrol and diesel.

Accordingly, your request for the amount of GST collected from retail petrol and diesel sales in New Zealand and associated analysis reports is refused under section 18(e) of the OIA, as the documents alleged to contain the information requested does not exist.

Items four to six

In my view, it would have been necessary to transfer items four to six of your request to the Ministry of Business, Innovation and Employment, the Treasury, and the Ministry of Transport under section 14(b)(ii) of the OIA, as the information to which the request relates is not held by Inland Revenue but is believed to be held by and more closely connected with the functions of the above agencies.

However, as this request has been sent directly to the Ministry of Business, Innovation and Employment, the Treasury, and Ministry of Transport, no transfer is needed.

Item seven

The following table sets out expenditure on domestic and international travel for the last five financial years. Travel expenditure includes ground travel, accommodation, and other travel-related costs.

Financial year	Domestic travel expenditure (\$m)	International travel expenditure (\$m)
2024/25	3.153	0.755
2023/24	3.870	0.886
2022/23	3.471	0.642
2021/22	1.231	0.029
2020/21	2.138	0.000

Item eight

Inland Revenue does not have a specific policy or guidance in force encouraging or requiring the use of remote meeting technologies (such as video conferencing) as an alternative to government-funded travel for public servants, departments, or ministerial offices. Accordingly, this part of your request is refused under section 18(e) of the OIA.

However, Inland Revenue's Travel Policy includes the following principles relating to the use of remote meeting technologies:

- Any travel on Inland Revenue business uses public money. Expenditure on travel should be moderate, conservative and for a justifiable business purpose. This includes consideration of whether the business purpose can be achieved at a lower cost or through an alternative way.
- Think about using technology-based alternatives first, as these are likely to be more cost effective and have lower carbon emission.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Fergus Welsh

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