

17 August 2026



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), partially transferred from the Treasury on 31 July 2026. You requested the following documents:

- *7 May 2026 Inland Revenue Briefing Note BN2026/131: Australian non-resident capital gains tax changes Finance; Revenue*
- *11 May 2026 Inland Revenue Briefing Note BN2026/148: Budget Bill - Family scheme income legislative flexibility Finance; Revenue*
- *14 May 2026 Inland Revenue Briefing Note BN2026/151: Australian federal budget 2026-2027 key points Finance; Revenue*
- *15 May 2026 Inland Revenue Briefing Note BN2026/150: Speaking notes for LEG on 21 May 2026 Finance; Revenue*

Information being released

I am partially releasing *BN2026/150: Speaking notes for LEG on 21 May 2026* with some information withheld under section 9(2)(a) of the OIA, as the withholding of the information is necessary to protect the privacy of natural persons. The second page is withheld in full under section 9(2)(g)(i) of the OIA, as the withholding of the information is necessary to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Information withheld

I am withholding *BN2026/131: Australian non-resident capital gains tax changes* in full under section 6(a) of the OIA, as making available of that information would be likely to prejudice the security or defence of New Zealand or the international relations of the Government of New Zealand.

Information publicly available

The following documents are refused under section 18(d) of the OIA, that the information requested is or will soon be publicly available.

BN2026/148: Budget Bill - Family scheme income legislative flexibility will be published on Inland Revenue's Tax Policy website (<https://www.taxpolicy.ird.govt.nz/>) as part of Inland Revenue's Budget 2026 proactive release.

BN2026/151: Australian federal budget 2026-2027 key points is published on Inland Revenue's Tax Policy website. Where information is withheld, the relevant OIA withholding ground is described.

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



Maraina Hak
Policy Director

Briefing note

Reference BN2026/150

Date 15/05/2026

To Revenue Advisor, Minister of Finance – Carl Harris
Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Melissa Zhen

From Ella Yeatman

Subject **Speaking notes for LEG on 21 May 2026**

Purpose

- 1 This briefing note contains speaking notes for the Minister of Revenue on the Cabinet paper **Taxation (Budget Measures) Bill (No 3): Approval for introduction**, which is being considered by the Cabinet Legislation Committee on 21 May 2026.
- 2 The Cabinet paper seeks approval to introduce the Taxation (Budget Measures) Bill (No 3) on Budget Day.

Consultation with the Treasury

- 3 The Treasury was informed about this briefing note.

Ella Yeatman

Policy Advisor

s 9(2)(a)