



17 December 2025

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 November 2025.

You requested:

1. *...all IRD correspondence with NBR (including its owner and other NBR representatives) in relation to this matter [the distribution of NBR content].*
2. *...all internal IRD emails, memos, social media messages, reports and other documentation in relation to this matter. As part of this, please can you provide a rundown of how IRD has used its (alleged) one NBR sub since March 2024 - eg, please send examples of how NBR news articles have been distributed to IRD staff.*

Your request in full is attached as **Appendix A**.

Background

Inland Revenue held a subscription with National Business Review (NBR) for 220 users until the end of March 2024. Due to the cost and low demand, this was changed to a single subscription in March 2024.

As part of its media monitoring, the Inland Revenue media team distribute the media clippings to approximately 600 Inland Revenue staff each day, which includes the headline, first line of the story and the link to the article. An example of this is included as item 7 of **Appendix C**. These headlines include links to paywalled articles, including referencing relevant articles published in the NBR. Inland Revenue holds subscriptions with various media agencies (including NZME) as well as holding a Media Copyright Agency (MCA) licence, meaning staff can access paywalled articles where we hold that subscription or that are covered with the MCA agreement.

NBR was a member of the MCA. Inland Revenue made an error in its understanding of what the combination of the MCA licence and the single NBR subscription permitted in terms of distributing NBR content internally. As a result, there was a small number of cases where a copy of the relevant article was appended (via a screen shot) to a Word document, to the media summary email. There were also cases where a small number of staff would ask for a copy of an article which was provided in the same way. At a later point in time, we became aware that NBR was no longer a member of the MCA.

Inland Revenue discussed its subscription position with NBR, including informing them of our daily media summary email. Inland Revenue also asked relevant staff whether they would be

interested in a subscription to NBR, to which around 130 responded yes. The fact this came at a per-subscription cost was not mentioned to staff, which in hindsight may have resulted in a lower response rate. Nevertheless, it was determined that it would not be feasible for Inland Revenue to take out a subscription for 130 subscriptions. Instead, Inland Revenue requested a subscription for 22 staff, being the number who Inland Revenue believed would benefit from a subscription to NBR.

NBR declined the request for 22 new subscriptions and cancelled the single subscription that Inland Revenue had. Inland Revenue currently has no active subscriptions with NBR.

This amounts to a summary of how IR has used its NBR subscription as requested in Question 2.

Information being released

I am releasing a copy of a previous OIA request completed on 21 May 2024, attached as **Appendix B**, which details all correspondence between Inland Revenue and NBR regarding the cancellation of Inland Revenue's subscription to NBR up to 23 April 2024.

I have interpreted "this matter" to refer to the sharing of NBR content under the single subscription, accordingly I am releasing copies of the nine documents detailed in the following table, attached as **Appendix C**. Some information has been withheld under the following sections of the OIA, as applicable:

- 9(2)(a) - to protect the privacy of natural persons, and
- 18(c)(i) – the making available of the information requested would be contrary to the provisions of a specified enactment, namely section 18(3) of the Tax Administration Act 1994. The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or would prejudice the maintenance of the law.

Please find enclosed the following documents:

Item	Date	Document	Decision
1.	25/02/2025	RE: Morning media report	Released with some information withheld under section 9(2)(a).
2.	31/10/2025	FW: NBR subscription - number of uses/how we use the account	Released with some information withheld under section 9(2)(a).
3.	18/11/2025	RE: the mca license	Released with some information withheld under section 9(2)(a).
4.	19/11/2025	RE: emails sent	Released with some information withheld under section 9(2)(a).
5.	19/11/2025	RE: emails sent (2)	Released with some information withheld under section 9(2)(a).



Item	Date	Document	Decision
6.	20/11/2025	RE: A NBR news article	Released with some information withheld under section 9(2)(a) and 18(c)(i).
7.	20/11/2025	RE: Morning media report	Released with some information withheld under section 9(2)(a) and 18(c)(i).
8.	20/11/2025	RE: NBR article - again	Released with some information withheld under section 9(2)(a) and 18(c)(i).
9.	20/11/2025	RE: NBR	Released with some information withheld under section 9(2)(a).

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.

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



Pip Knight
Service Leader – Marketing & Communications



Appendix A

Good evening IRD media team - I hope you're well. ...

... I have received a statement from NBR in which it says it is taking legal advice ahead of possible action against IRD following steps the online publication has taken to protect its copyright.

NBR has been recently in the news with its moves to clamp down on readers and organisations who share subscription passwords, citing copyright laws.

NBR advises that IRD had a group subscription of 220 users until March 2024, when it cancelled that group subscription and took out a single subscription for one staff member (Rowan McArthur).

NBR has told me that following publicity of its settlements with other companies last month, IRD sought a quote for a new group subscription allowing for up to 700 users, noting it distributed a media report to more than 600 staff every morning.

According to NBR, IRD said it had 130 names of staff who wanted access, while noting it might seek up to 199 subscriptions.

However, NBR says IRD told it this week there was no budget available for that many, and instead it wanted 22 subscriptions for its executive leadership team, media team, and a group of senior strategic advisors.

NBR co-owner Todd Scott says he has declined this request for 22 subscriptions and cancelled IRD's one subscription. He says investigations are underway into how that one subscription has been used by the department over the last 18 months.

Scott has said NBR would welcome IRD's business, "but its request for so few subscriptions suggests it is not taking this issue seriously".

"IRD was one of the few Government departments to receive a boost to its funding in Budget 2025, being allocated an extra \$35 million to collect debt and improve tax compliance," Scott said in the statement provided to me.

Scott further states: "In April 2023, then-Revenue Minister David Parker even said the NBR Rich List was a better data set than official statistics when announcing the launch of the IRD High Wealth Individuals Research Project. The NBR is clearly of much value to its staff and its operations as a government department.

"Following a couple of years in which several high-profile media businesses have folded in this country, New Zealand business and Government departments need to ensure they are backing the industry appropriately." ...

... I am seeking please, under the Official Information Act 1982, all IRD correspondence with NBR (including its owner and other NBR representatives) in relation to this matter.

I am also seeking, under the terms of the same Act, all internal IRD emails, memos, social media messages, reports and other documentation in relation to this matter. As part of this, please can you provide a rundown of how IRD has used its (alleged) one NBR sub since March 2024 - eg, please send examples of how NBR news articles have been distributed to IRD staff.





21 May 2024

9(2)(a)

[REDACTED]

Dear 9(2)(a)

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 April 2024. You requested the following:

All and any correspondence between Inland Revenue and National Business Review (Fourth Estate Holdings Limited), including Todd and Jackie Scott, regarding the cancellation of IR's subscription to the NBR. - All and any internal correspondence, including emails, letters, regarding the cancellation of IR's subscription to the NBR.

Information being released

I am releasing the documents you have requested, attached as **Appendix A**, with some information withheld under the following sections of the OIA:

- Section 9(2)(a) – to protect the privacy of natural persons, and
- Section 9(2)(b)(ii) – to protect the commercial position of the person who supplied the information or who is the subject of the information.

Information outside scope

The attached documents contain information that is outside the scope of your request. This information has not been considered for release and has been withheld as 'not in scope'.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

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

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Thank you for your request.

Yours sincerely

9(2)(a)



Graham Poppelwell

Domain Lead – Information, Governance & Sharing



APPENDIX A

From: s 9(2)(a)
To: Hannah Russell
Subject: RE: Account users and subscription
Date: Monday, 4 December 2023 11:27:24 am
Attachments: image001.png

[UNCLASSIFIED]

External Email CAUTION: Please take CARE when opening any links or attachments.

Hi Hannah

Hope all is well.

From 100 users to 199 it is s 9(2)(b)(ii) pp plus gst, then 200 and over is s 9(2)(b)(ii) plus gst (which is your current price)

50-99 users is \$25pp plus gst

Kind regards

s 9(2)(a) NBRs 9(2)(a)
Direct Line: s 9(2)(a) | Mobile: s 9(2)(a)

For NBR ONLINE subscriptions, visit: <https://www.nbr.co.nz/subscriptions>

From: Hannah Russell s 9(2)(a)
Sent: Monday, December 4, 2023 11:01 AM
To: s 9(2)(a)
Subject: RE: Account users and subscription

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a),

Finally circling back to this one again

Are you able to point me to a table or the like, that sets out costs for your licence tiers? Or are there just the two tiers – below 200 users, and above 200 users?

Thanks.

Hannah

From: s 9(2)(a)
Sent: Friday, October 27, 2023 2:43 PM
To: Hannah Russell s 9(2)(a)
Subject: RE: Account users and subscription

[UNCLASSIFIED]

External Email CAUTION: Please take CARE when opening any links or attachments.

Oh Hannah

That's no problem. You take care and don't work too hard

Kind regards

s 9(2)(a) NBRS 9(2)(a)

Direct Line: s 9(2)(a) | Mobile: s 9(2)(a)



For NBR ONLINE subscriptions, visit: <https://www.nbr.co.nz/subscriptions>

From: Hannah Russell s 9(2)(a)
Sent: Friday, October 27, 2023 1:30 PM
To: s 9(2)(a)

Subject: RE: Account users and subscription

[UNCLASSIFIED]

[UNCLASSIFIED]

OK, thanks ^{s 9(2)(a)}. I'll do some calculations and try and figure out our best option. I'm away a fair bit over the next month though with one thing and another, so it might be a little while before I get in touch again.

Thanks again for your help.

Ngā mihi,

Hannah

From: ^{s 9(2)(a)}

Sent: Friday, October 27, 2023 2:28 PM

To: Hannah Russell ^{s 9(2)(a)}

Subject: RE: Account users and subscription

[UNCLASSIFIED]

External Email CAUTION: Please take CARE when opening any links or attachments.

Hi Hannah

I just need a months- notice if you want to change the numbers and we would drop them from the 1st Dec.

Kind regards

^{s 9(2)(a)} NBR ^{s 9(2)(a)}

Direct Line: ^{s 9(2)(a)} | Mobile: ^{s 9(2)(a)}

For NBR ONLINE subscriptions, visit: <https://www.nbr.co.nz/subscriptions>

From: Hannah Russell s 9(2)(a)
Sent: Friday, October 27, 2023 1:09 PM
To: s 9(2)(a)
Subject: RE: Account users and subscription

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)
(a),

Thanks for getting back to me. So would that just be recalculated as needed at a specific time in the year? Or could we do it at any point, in theory?

Ngā mihi,

Hannah

From: s 9(2)(a)
Sent: Friday, October 27, 2023 2:01 PM
To: Hannah Russell s 9(2)(a)
Subject: RE: Account users and subscription

[UNCLASSIFIED]

External Email CAUTION: Please take CARE when opening any links or attachments.

Hi Hannah

Yes, If you drop below 200 licenses then it is \$^{s 9(2)(b)(ii)} and at the moment you are paying \$^{s 9(2)(b)(ii)}

Kind regards

Kind regards

s 9(2)(a) NBRs 9(2)(a)
Direct Line: s 9(2)(a) | Mobile: s 9(2)(a)



For NBR ONLINE subscriptions, visit: <https://www.nbr.co.nz/subscriptions>

From: Hannah Russell s 9(2)(a)
Sent: Friday, October 27, 2023 12:35 PM
To: Customer Services <CustomerServices@nbr.co.nz>
Subject: Account users and subscription

[UNCLASSIFIED]

[UNCLASSIFIED]

Kia ora s 9(2)(a),

As you know, we've been doing some cleaning up of our user accounts. I think we're now down to about 165 active users. As I wasn't the library manager here when this account was set up, I'm not quite sure how your subscriptions work. Are there subscription tiers depending on the number of users, that then relate to the subscription cost?

Ngā mihi,

Hannah

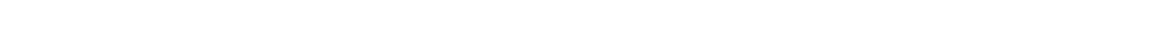
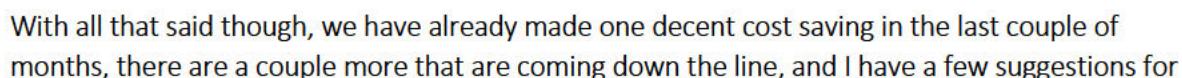
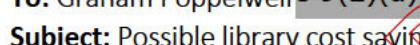
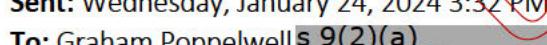
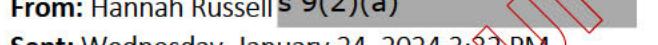
Hannah Russell | Technical Lead – Library & Research Services | Inland Revenue

s 9(2)(a)

s 9(2)(a)

Asteron Centre, 55 Featherston Street, Wellington 6011 | PO Box 2198, Wellington 6140

Not in scope

<img alt

other possibilities.

- Not in scope [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- **National Business Review** – in a lot of ways this is probably a “nice to have”, rather than an essential for IR, and therefore is something that we could consider cancelling, with a bit of a work around for access in place. The library currently pays ^{s9(2)(b)} (ex GST) **per month** for 220 user licences. For the last few months, I’ve spent some time trying to whittle our licences in use down, and we’re now down to 167 licences in use. Unfortunately though, this doesn’t realise any material savings for us, because of the pricing structure for NBR. We currently pay ^{s9(2)(b)(ii)} per licence (the price for 200+ licences). If we dropped our subscription down to 180 licences, what we pay per licence rises to ^{s9(2)} (the price per licence for 100-199 licences), and we’d end up paying ^{s9(2)(b)} per month. If we managed to get our licences down to 100, our costs would drop to ^{s9(2)(b)} per month, but I think it’s unlikely we’d be able to drop the licences down to that number, and it’s not a huge saving. If we were however to cut this subscription entirely, there is a possible work around for access. According to Rowan McArthur, the Marketing and Communications team pay for three subscriptions to NBR (I think these subscriptions will be tied to specific people, with fairly strict licencing in place). They also pay for a copyright license with the Media Copyright Agency (I think that’s the current name, formerly PMCA), which gives them the right to copy and distribute, internally only, material from media outlets who are affiliated with the Association. The publisher of the NBR, Fourth Estate Holdings, is an affiliate. My one reservation here is that we don’t know the extent of the workload that this might create for the Marketing and Communications team. NBR provides us with usage data when we ask for it, but all that the data shows is when someone last used their licence. It doesn’t tell us anything about downloads and/or clicks.

From: [Hannah Russell](#)
To: [Jesse Thwaites](#); [Graham Poppelwell](#)
Subject: RE: NBR: National Business Review
Date: Monday, 11 March 2024 9:48:40 am
Attachments: [image001.png](#)

[REDACTED]

Me again!

Just an update on my chat with Glenda Stewart. She is going to do some searching on the NBR website to see if she can find some Ts & Cs around notice periods, but if she can't find anything that contradicts the only contract we can find, then she thinks we still need to go with the three month notice period, which we'll need to do by the end of this month. She is happy to deal with NBR for us though, which is a bit of a relief to me.

We also had a bit of a chat about **Not in scope** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Ngā mihi,

Hannah

From: Hannah Russell s 9(2)(a)
Sent: Friday, March 8, 2024 2:27 PM
To: Jesse Thwaites s 9(2)(a); Graham Poppelwell
s 9(2)(a)
Subject: RE: NBR: National Business Review

Afternoon both,

Just updating you both on my meeting with Rowan and Gay this morning to talk NBR. They are not at all worried by any volume of work that might be created by us cancelling our subscription, and think that the important NBR content will be covered in Rowan's daily emails anyway – he says he includes anything from NBR that covers IR and/or tax.

They also favour taking a fairly hard and brief line with communicating the changes – stating simply that it is prohibitively expensive and that we need to make savings where we can, explaining that people should email Rowan to get on his distribution list, that they can contact him or Gay for other content going forward, and that the media team will manage that relationship going forward. The two of them are happy to look over any messaging that I/we put together.

And just a reminder that I'm catching up with Glenda Stewart about NBR and Not in scope on Monday. Give me a shout if you want to chat further at any point.

Ngā mihi,

Hannah

From: Jesse Thwaites s 9(2)(a)
Sent: Monday, February 26, 2024 9:37 AM
To: Hannah Russell s 9(2)(a); Graham Poppelwell
s 9(2)(a)
Subject: RE: NBR: National Business Review

Awesome – and yeah that's the person – im glad you remembered as I had forgotten who it was!

Cheers

Jesse

From: Hannah Russell s 9(2)(a)
Sent: Monday, February 26, 2024 9:32 AM
To: Jesse Thwaites s 9(2)(a); Graham Poppelwell
s 9(2)(a)
Subject: RE: NBR: National Business Review

Thanks Jesse, all good thoughts!

Graham, if I try to set up a meeting with Rowan, do you want to be involved, or do you want to leave that to me? And yes, that's a good idea to add in details about how to get Rowan's daily emails. I'm hoping I can turn my bare bones version over to the comms people and they'll add in lots of details like that

I'll work on testing the new approach with a couple of current users.

And Jesse, when you say the commercial person, is that the Glenda Stewart that you mentioned a while back? I was planning to reach out to her if I couldn't find a copy of the contract, but since I did find one in the end, contacting her slipped my mind.

Ngā mihi,

Hannah

From: Jesse Thwaites **s 9(2)(a)**

Sent: Sunday, February 25, 2024 10:05 AM

To: Hannah Russell **s 9(2)(a)** ; Graham Poppelwell
s 9(2)(a)

Subject: RE: NBR: National Business Review

Thanks Hannah,

I'm sure Graham will have thoughts – but a couple from me on next steps – happy to discuss if not making sense!

- It would be great to catch up with Rowan to talk through the approach – I think best if you do this as you know the existing processes etc. That way you could give some input on the NBR articles that he is attaching as well?
- Finding out a bit more on usage and impacts.... Could we quickly talk to some friendly users to understand some more around their usage and needs? And to test the direction we are going and the alternate process? Maybe someone that is recently logged in – as well as some more irregular ones? Just a thought
- When we eventually press play and send comms... if we could include a link to how to get added to Rowan's weekly newsletter in any comms to users as a result – so they can automatically get the key things sent their way and reduce ad hoc requests? Rowan and team could review the comms in general as well.
- And it would be good to catch up with the commercial person maybe around the general direction if we need any support on when we can change/reduce contracts? All good if you have that in hand though

Cheers and let me know if you want to discuss any of these

Jesse

From: Hannah Russell **s 9(2)(a)**

Sent: Thursday, February 22, 2024 3:48 PM

To: Jesse Thwaites **s 9(2)(a)** ; Graham Poppelwell
s 9(2)(a)

Subject: RE: NBR: National Business Review

Kia ora Jesse and Graham,

I've finally managed to lay my hands on our original NBR contract, which tells me that we need

to give three months' notice before our renewal date. There's a bit of a question mark on our renewal date though, so I may need as a first step to contact NBR to ask what their records say. Based on the original contract our renewal date should be 1st July, but I see I didn't create a new PO until late Sept / early Oct last year, which might imply that the renewal date may have changed a bit over the intervening years. If it is the sooner date though, then we'll need to give notice by the end of next month.

Jesse, here are some notes from me to pass over / discuss with the Comms team, so they can be properly prepared for what they might be letting themselves in for:

We currently have 168 people registered with NBR accounts, but unfortunately no way of knowing how often they're accessing the site, and how many articles they're reading when they do. The only usage statistics that NBR provides to us details when someone last accessed the site, so we do know that we have a number of people with accounts who haven't accessed it for some months. All that is really just to say that we really don't know how many requests the Comms team may be flooded with, but I'm definitely worried that it might be more than they're envisaging. I do note also though that Rowan has started sending out the odd NBR article already, attached to his morning media summary. If he continues to do that then that might stem the tide a bit.

And now some very draft communications for our current users. Also for discussion with the Comms team?

How we access content from the National Business Review (NBR) is changing. With the aim of reducing costs, we will be cancelling our Premium Group Membership that is currently managed through the Library & Research Services team. Instead, access will now be managed through the Marketing & Communications team. They already have subscriptions to NBR in place. They also have a copyright license with the Media Copyright Agency [I think that's the current name, formerly PMCA], which gives them the right to copy and distribute, internally only, material from media outlets who are affiliated with the Association. The publisher of the NBR, Fourth Estate Holdings, is an affiliate. Requests for NBR content going forward can be sent to [email address(es)].

Let me know if you need more from me.

Ngā mihi,

Hannah

From: Jesse Thwaites s 9(2)(a)

Sent: Thursday, February 8, 2024 10:42 AM

To: Hannah Russell s 9(2)(a)

s 9(2)(a)

Graham Poppelwell

Subject: RE: NBR: National Business Review

I have a catch up with Juliet G so can ask who can support us from a commercial angle. And yeah I think it's probably an initial chat with Rowan to talk through the volume etc.. E.g. they have regular emails with media clippings and relevant NBT articles – so could be an opportunity to promote that service to decrease individual requests?

I'll come back to you after meeting with Juliet

Jesse

From: Hannah Russell s 9(2)(a) [REDACTED]
Sent: Thursday, February 8, 2024 10:40 AM
To: Jesse Thwaites s 9(2)(a) [REDACTED]; Graham Poppelwell s 9(2)(a) [REDACTED]
Subject: RE: NBR: National Business Review

Thanks Jesse, that's good news. Although I'm still a bit nervous that they're not aware of the volume of requests that they might be opening themselves up for.

And yes, it'd be good to have some discussions about comms etc. And also about going back to NBR to cancel. I'm not quite sure if IR has any processes or protocols around cancelling something like this?

Ngā mihi,

Hannah

From: Jesse Thwaites s 9(2)(a) [REDACTED]
Sent: Thursday, February 8, 2024 10:21 AM
To: Graham Poppelwell s 9(2)(a) [REDACTED]; Hannah Russell s 9(2)(a) [REDACTED]
Subject: FW: NBR: National Business Review

FYI below team – Media team are definitely happy to support this. So probably just a bit of through into the process/comms for those regular users etc.

From: Pip Knight s 9(2)(a) [REDACTED]
Sent: Wednesday, February 7, 2024 9:38 AM
To: Jesse Thwaites s 9(2)(a) [REDACTED]
Subject: FW: NBR: National Business Review

Hey Jesse,

Please see the email below...I also had a chat to Rowan and he said we absolutely do not need or use this.

From: Rowan McArthur s 9(2)(a) [REDACTED]
Sent: Monday, February 5, 2024 7:46 PM
To: Pip Knight s 9(2)(a) [REDACTED]; Gay Cavill s 9(2)(a) [REDACTED]
Subject: Re: NBR: National Business Review

Jesse should cancel it. We have an NBR sub. Just a small one and we can provide clips if people want them

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From: Pip Knight s 9(2)(a) [REDACTED]
Sent: Monday, February 5, 2024 4:52:17 PM
To: Gay Cavill s 9(2)(a) [REDACTED]; Rowan McArthur s 9(2)(a) [REDACTED]
Subject: NBR: National Business Review

Hello Gay and Rowan,

-This can wait until Wednesday...

Do you use our National Business Review subscription? It currently sits under Jessie Thwaites area and costs us heappppps...so he's having a review to see if it is still needed.

Thanks,
Pip

Service Leader Marketing and Communications
Inland Revenue | P O Box 2198 | Wellington 6014
T. s 9(2)(a) [REDACTED]



From: [Graham Poppelwell](#)
To: [Hannah Russell](#)
Cc: [Jesse Thwaites](#)
Subject: RE: Draft email - Closing the Library NBR subscription
Date: Friday, 15 March 2024 10:14:00 am

Thanks Hannah, coffee hadn't kicked in yet. Changes made.

I am just sorting CCS-B contacts so that way we can release around same time.

G

Kia ora

IR currently pays for two licences to access online content for the National Business Review (NBR), one with Communications and the other with the Library.

The Library licence is the larger one as it is a multiuser subscription and is a significant cost. From a review of numbers accessing content we are paying for access (subscription) numbers that are not looking at content. Unfortunately with NBR pricing if we choose to reduce subscription numbers the overall cost doesn't substantially reduce as the price per subscription goes up for smaller numbers.

The Communication team via their subscription publish tax articles from the NBR and are able to access all content. The media team have a media distribution list which people can be added to that send out any NBR article that mentions tax and IR and they can separately access content from the NBR on other topic by request.

To enable savings to be made and remove duplicate costs for content access, the Library is intending to close their NBR subscription that will close users current access. For those who wish to access content they have the access via the communication team, getting added to the d'list for daily media updates (covers NBR tax and IR mentions) and access by request to the media team for non tax NBR content.

Nga mihi

From: Hannah Russell **s 9(2)(a)**
Sent: Friday, March 15, 2024 9:35 AM
To: Graham Poppelwell **s 9(2)(a)**
Cc: Jesse Thwaites **s 9(2)(a)**
Subject: RE: Draft email - Closing the Library NBR subscription

[REDACTED]

Thanks Graham, that looks really good. There's one typo where you have me instead of be ("To enable savings to me made"), and I'm not 100% sure about the rest of that sentence either ("and have duplicate costs for content access"). Is there maybe a word missing in there? Should it be

something like - and to remove duplicate costs for content access?

I'm just about to send Rowan and Gay my draft communication for their thoughts. Shall I mention that you're contacting people, Graham?

Cheers.

Hannah

From: Graham Poppelwell s 9(2)(a)
Sent: Friday, March 15, 2024 9:19 AM
To: Hannah Russell s 9(2)(a)
Cc: Jesse Thwaites s 9(2)(a)
Subject: Draft email - Closing the Library NBR subscription

Draft – looking at the list we have a number of senior PaRS and CCS folk (technical specialists) so I plan the following go to PaRS, TCO and CCS-B leadership team. Chalce will help with PaRS, Virginia with TCO and I'll get CCS-B updated via their management supports.

Do we need to let Rowan know?

Happy to make edits...

Kia ora

IR currently pays for two licences to access online content for the National Business Review (NBR), one with Communications and the other with the Library.

The Library licence is the larger one as it is a multiuser subscription and is a significant cost. From a review of numbers accessing content we are paying for access (subscription) numbers that are not looking at content. Unfortunately with NBR pricing if we choose to reduce subscription numbers the overall cost doesn't substantially reduce as the price per subscription goes up for smaller numbers.

The Communication team via their subscription publish tax articles from the NBR and are able to access all content. The media team have a media distribution list which people can be added to that send out any NBR article that mentions tax and IR and they can separately access content from the NBR on other topic by request.

To enable savings to be made and have duplicate costs for content access, the Library is intending to close their NBR subscription that will close users current access. For those who wish to access content they have the access via the communication team, getting added to the d'list for daily media updates (covers NBR tax and IR mentions) and access by request to the media team for non tax NBR content.

Ngā mihi

Graham

RELEASED
OFFICIAL INFORMATION ACT
UNDER THE

From: [Graham Poppelwell](#)
To: [Virginia Flaus](#)
Cc: [Hannah Smith](#)
Subject: Changes to online NBR subscriptions
Date: Friday, 15 March 2024 2:23:00 pm

Hi Virginia

Would you be able to circulate a heads up item to TCO leaders regarding changes to online NBR access.

Thanks

Graham

Kia ora

IR currently pays for two licences to access online content for the National Business Review (NBR), one with Communications and the other with the Library.

The Library licence is the larger one as it is a multiuser subscription and is a significant cost. From a review of numbers accessing content we are paying for access (subscription) numbers that are not looking at content. Unfortunately with NBR pricing if we choose to reduce subscription numbers the overall cost doesn't substantially reduce as the price per subscription goes up for smaller numbers.

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Ngā mihi

Graham Poppelwell

From: [Denise Wright](#)
To: [CCS-B Leadership Team Direct Reports](#)
Cc: [Graham Poppelwell](#)
Subject: Changes to online NBR subscriptions
Date: Friday, 15 March 2024 2:54:34 pm

Kia ora everyone, happy Friday

Just sharing a message from Graham around changes to online National Business Review (NBR) subscriptions.

IR currently pays for two licences to access online content for the NBR, one with Communications and the other with the Library.

The Library licence is the larger one as it is a multiuser subscription and is a significant cost. From a review of numbers accessing content we are paying for access (subscription) numbers that are not looking at content. Unfortunately with NBR pricing if we choose to reduce subscription numbers the overall cost doesn't substantially reduce as the price per subscription goes up for smaller numbers.

The Communication team via their subscription publish tax articles from the NBR and are able to access all content. The media team have a media distribution list which people can be added to that send out any NBR article that mentions tax and IR and they can separately access content from the NBR on other topic by request.

To enable savings to be made and remove duplicate costs for content access, the Library is intending to *close their NBR subscription* that will close users current access. For those who wish to access content they have the access via the communication team, getting added to the d'list for daily media updates (covers NBR tax and IR mentions) and access by request to the media team (MediaTeam@irnz.onmicrosoft.com) for non tax NBR content.

Ngā mihi and have a great weekend
Denise

From: [Graham Poppelwell](#)
To: [Hannah Russell](#)
Subject: RE: Changes to online NBR subscriptions
Date: Tuesday, 19 March 2024 11:20:00 am

Hi Hannah

So far nothing has come through but it may need a few days to cascade. I will also look to put something in the TCO newsletter as well for this Thursday – however I think it will a yes as I can see any area in our current environment making a fuss.

Graham

From: Hannah Russell § 9(2)(a)
Sent: Tuesday, March 19, 2024 11:13 AM
To: Graham Poppelwell § 9(2)(a)
Subject: RE: Changes to online NBR subscriptions

[IN CONFIDENCE]

Hi Graham,

I just wanted to double check if you'd had any feedback on those emails you got sent out last week. We need to give NBR notice by Thursday next week.

Thanks.

Hannah

Not in scope

**RELEASED UNDER THE
OFFICIAL INFORMATION ACT**

From: [Hannah Russell](#)
To: [Graham Poppelwell](#)
Cc: [Jesse Thwaites](#)
Subject: RE: Changes to online NBR subscriptions
Date: Monday, 25 March 2024 7:54:59 am

[REDACTED]

Morning Graham and Jesse, and thanks Graham, I was going to email you today to check in.

If there hasn't been any further feedback, are you both happy if I get in touch with Glenda Stewart from Corporate Commercial today to ask her to give NBR our three months' notice at some point this week? I guess with a three month notice period, we can give it a little bit of time before we reach out to our users. Or alternatively we can let all the users know this week as well. I'm happy to be guided by you two there as to what order you want things to happen in.

Cheers.

Hannah

From: Graham Poppelwell [§ 9\(2\)\(a\)](#)
Sent: Saturday, March 23, 2024 10:38 AM
To: Hannah Russell [§ 9\(2\)\(a\)](#)
Subject: RE: Changes to online NBR subscriptions

Hi Hannah

So far nothing has come back so I suggest we work on proposal to give notice.

Graham

From: Hannah Russell [§ 9\(2\)\(a\)](#)
Sent: Tuesday, March 19, 2024 11:13 AM
To: Graham Poppelwell [§ 9\(2\)\(a\)](#)
Subject: RE: Changes to online NBR subscriptions

Hi Graham,

I just wanted to double check if you'd had any feedback on those emails you got sent out last week. We need to give NBR notice by Thursday next week.

Thanks.

From: [Graham Poppelwell](#)
To: [Chalyce Orr](#)
Cc: [Hannah Russell](#)
Subject: RE: Changes to online NBR subscription access
Date: Thursday, 28 March 2024 9:38:00 am
Attachments: [image001.png](#)
[image002.jpg](#)

Thanks Chalyce

Yes we will. We are working through the NBR cancelation notice period which looks to be 3 months so nearer the time it due to close we will set up the alternative access messaging.

Graham

From: Chalyce Orr § 9(2)(a)
Sent: Thursday, March 28, 2024 9:28 AM
To: Graham Poppelwell § 9(2)(a)
Cc: Hannah Russell § 9(2)(a)
Subject: RE: Changes to online NBR subscription access

Hi Graham

I have spoken with my manager Graeme Morrison – Programme Lead. He thinks the approach below is a sensible one and supports it.

I assume upon closure of the library access an email will go to those people affected on how they can resign up to access via comms?

From: Graham Poppelwell § 9(2)(a)
Sent: Friday, March 15, 2024 2:22 PM
To: Chalyce Orr § 9(2)(a)
Cc: Hannah Russell § 9(2)(a)
Subject: Changes to online NBR subscription access

Hi Chalyce

Would you be able to circulate a heads-up item to PaRS leaders regarding changes to online NBR access.

Thanks

Graham

Kia ora

IR currently pays for two licences to access online content for the National Business Review (NBR), one with Communications and the other with the Library.

The Library licence is the larger one as it is a multiuser subscription and is a significant cost. From a review of numbers accessing content we are paying for access (subscription) numbers that are not looking at content. Unfortunately with NBR pricing if we choose to reduce subscription numbers the overall cost doesn't substantially reduce as the price per subscription goes up for smaller numbers.

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Ngā mihi

Graham Poppelwell

Mana Urungi Pārono me te Tohatoha | Whakahaerenga ā-Matauranga | Te Tari Taake
Domain Lead | Information Governance and sharing | Information & Knowledge Management | Inland Revenue
Mobile: [s 9\(2\)\(a\)](#) | www.ird.govt.nz



From: [Glenda Stewart](#)
To: [Hannah Russell](#)
Cc: [Graham Poppelwell](#); [Jesse Thwaites](#)
Subject: RE: Cancelling our NBR subscription
Date: Monday, 25 March 2024 4:05:06 pm

Kia ora Hannah,

Hope you had a great weekend

Absolutely no problem, we're here to help with these sorts of things. I'll send an email giving three months' notice to NBR tomorrow. I'll send it to the contact that sent me as well as their generic email address too.

Leave this one with me and I'll confirm once done.

Have a great day.

Cheers
G

From: Hannah Russell § 9(2)(a)
Sent: Monday, March 25, 2024 3:43 PM
To: Glenda Stewart § 9(2)(a)
Cc: Graham Poppelwell § 9(2)(a) ; Jesse Thwaites
§ 9(2)(a)
Subject: Cancelling our NBR subscription

Kia ora Glenda,

Are you still happy to contact NBR to give them our three months' notice this week? If so, Graham and Jesse (cc'd in) are now happy for that to go ahead.

Thanks again for your help with this.

Ngā mihi,
Hannah

Not in scope

From: Tom Pullar-Strecker § 9(2)(a)
Sent: Thursday, 28 March 2024 1:17 pm
To: Rowan McArthur
Subject: Re: Stuff

External Email CAUTION: Please take CARE when opening any links or attachments.

Thanks Rowan, have there been other economies on media subscriptions can you say, or is it just that one? (I am asking around a few large agencies so you know)

On Thu, Mar 28, 2024 at 12:30 PM Rowan McArthur § 9(2)(a) > wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi Tom – yes, we have cancelled the NBR subscription – it was \$33,000 a year, excl. GST. I’m pretty sure § 9(2)(a) published the fact on his linked in or Twitter feed...

Cheers

Rowan

From: Tom Pullar-Strecker § 9(2)(a)
Sent: Thursday, March 28, 2024 11:16 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: Stuff

External Email CAUTION: Please take CARE when opening any links or attachments.

Hi,

We understand a number of government departments have reduced their spending on subscriptions to media content in response to the cost-savings drive.

I wanted to check if IR had reduced such spending this year and if so whether you were able to detail what subscriptions had been reduced and by what amount? (We had heard IR had cut 20 online subscriptions to NBR for instance)

I have a deadline of 10am Easter Monday for any information (I will be on deck on Monday).

bests,

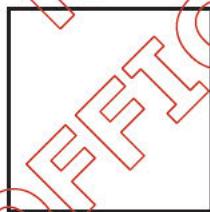
Tom Pullar-Strecker senior journalist | Stuff Business Bureau

DDI: s 9(2)(a)

Level 7, Spark Central 42-52 Willis St, Wellington

Email: s 9(2)(a)

Twitter: <http://twitter.com/pullarstrecke>



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From: [Peter Mersi](#)
To: [Rowan McArthur](#)
Subject: Re: nbr subscription..
Date: Friday, 29 March 2024 11:44:23 am
Attachments: [image001.jpg](#)
[image002.png](#)

[UNCLASSIFIED]

Thanks Rowan. I, too, had a request to connect on LinkedIn and have ignored it.

Enjoy your Easter weekend.

Peter

Get [Outlook for iOS](#)

From: Rowan McArthur s 9(2)(a)
Sent: Friday, March 29, 2024 8:10:10 AM
To: Peter Mersi s 9(2)(a)
Subject: FW: nbr subscription..

[UNCLASSIFIED]

Hi – this for your information and awareness.. sorry, should've included you initially.

Cheers
Rowan

From: Rowan McArthur
Sent: Friday, March 29, 2024 7:54 AM
To: Gay Cavill s 9(2)(a); Pip Knight s 9(2)(a) ; Mike Cunnington s 9(2)(a)
Subject: nbr subscription..

Hi – nbr publisher todd scott broadcast our sub cancellation on LinkedIn and maybe Twitter/X yesterday, and it's made the Media news Briefs column on the Herald website (see below). Tom PS asked me to confirm that we'd cancelled yesterday and I did so. He hasn't written anything yet – he will be looking to write a wider story about other agencies cancelling media subscriptions (if they are).

I also got s 9(2)(a) requesting a Connect with me on LinkedIn late yesterday. I have ignored it and suggest you do the same if you get one, for obvious reasons.

I'll let you know if I see anymore on this.

Cheers and happy hot cross buns (had my first two already due to having been got up a 6.15am to begin Easter by the scourge of all sleep-ins – a five and a six year old!)

Rowan

Government agency cancels sub

NBR owner Todd Scott yesterday shared with Media Insider that [Inland Revenue](#) ("its biggest exclusive user") had cancelled its full subscription to the website.

In an email shared by Scott, IRD said it was pulling out to focus on other priorities.

"Our Rich Listers will be delighted that IRD will NOT have access to data that you have extensively used in the past," Scott wrote in an email exchange with the agency.

He said it was a "very sad day" that IRD was "so desperate" to save \$36,000 a year given it was the site's biggest user.

"I have always felt a sense of guilt that the IRD extensively relied on the research of my investigative journalists. I am pleased that they will no longer have access to The NBR List..." he told Media Insider.

Rowan McArthur ([he/him](#)) | Media Principal | Inland Revenue

Ts 9(2)(a) Ms 9(2)(a)
Es 9(2)(a)



RELEASED OFFICIAL INFORMATION ACT

From: [Glenda Stewart](#)
To: [Rowan McArthur](#); [Hannah Russell](#); [Jesse Thwaites](#); [Gay Cavill](#); [Juliet Glass](#); [Pip Knight](#); [Graham Poppelwell](#)
Subject: RE: IRD NBR subscription termination
Date: Sunday, 31 March 2024 1:23:32 pm
Attachments: [image001.jpg](#)
[image002.png](#)
[image003.jpg](#)

[IN CONFIDENCE RELEASE EXTERNAL]

Hey Rowan, thanks I'll respond to ^{s 9(2)(a)} with the bank account details as has been requested by ^{s 9(2)(a)}. As an FYI we would not expect a vendor to hold our account information given we pay the vendor and typically if there is an issue with invoicing we end up with credit notes applied to subsequent invoices rather than cash refunds. Cheers G

From: Rowan McArthur ^{s 9(2)(a)}
Sent: Saturday, March 30, 2024 9:55 AM
To: Glenda Stewart ^{s 9(2)(a)}; Hannah Russell ^{s 9(2)(a)}; Juliet Glass
Jesse Thwaites ^{s 9(2)(a)}; Gay Cavill ^{s 9(2)(a)}; Graham Poppelwell
^{s 9(2)(a)}; Pip Knight ^{s 9(2)(a)}
^{s 9(2)(a)}
Subject: Re: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Not really my call Glenda but if it were I would simply send the details requested and get the refund. But does nbr really need them to make the refund? Maybe they should already have them? But I don't know how the payment system works so best someone else looks at that.

Cheers
Rowan

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From: Glenda Stewart ^{s 9(2)(a)}
Sent: Saturday, March 30, 2024 9:11:53 AM
To: Rowan McArthur ^{s 9(2)(a)}; Hannah Russell ^{s 9(2)(a)}; Juliet Glass
Jesse Thwaites ^{s 9(2)(a)}; Gay Cavill ^{s 9(2)(a)}; Graham Poppelwell
^{s 9(2)(a)}; Pip Knight ^{s 9(2)(a)}
^{s 9(2)(a)}
Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Kia ora team, I hope the Easter Eggs and Hot Cross Buns are flowing, I thought I should also let you know that I received a connection LinkedIn request from ^{s 9(2)(a)} on Thursday (which I also have ignored) not long after the email he sent me. I also received the following email yesterday that with it being Good Friday I've only seen today (see **attached** and copied below for convenience). If it's ok to respond with our account details then I'll get these off our buying ops team and send once received, but I also wanted to check in on whether I should be responding or not? Cheers G

Glenda,

Please provide s 9(2)(a) (Copied in) with your bank account details so that NBR can refund the payment that you have made for next month to access to the NBR.

I do not require three months' notice, as a tax payer I'd hate to see you wasting money on a service that your colleagues do not value.

Your access has been terminated. Please advise your colleagues accordingly.

We will not respond to any complaints made to customer services at NBR from colleagues that are unhappy at your penny pinching approach.

From: Rowan McArthur s 9(2)(a)
Sent: Friday, March 29, 2024 3:18 PM
To: Hannah Russell s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ;
Glenda Stewart s 9(2)(a) ; Gay Cavill s 9(2)(a) ; Juliet Glass
s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell
s 9(2)(a)
Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE/RELEASE EXTERNAL]

Its ok Hanna – I actually barged into Gay and Mike Cunningham and Peter Mersi's day about 6.30 this morning. I should have copied you in .. here is the email I sent them, with the todd scott post included:

Hi – nbr publisher todd scott broadcast our sub cancellation on Linked-in and maybe Twitter/X yesterday. and it's made the Media news Briefs column on the Herald website (see below). Tom PS asked me to confirm that we'd cancelled yesterday and I did so. He hasn't written anything yet – he will be looking to write a wider story about other agencies cancelling media subscriptions (if they are).

I also got s 9(2)(a) requesting a Connect with me on Linked in late yesterday. I have ignored it and suggest you do the same if you get one, for obvious reasons.

I'll let you know if I see anymore on this.

Cheers and happy hot cross buns (had my first two already due to having been got up a 6.15am to begin Easter by the scourge of all sleep-ins – a five and a six year old!)

Rowan

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it was the site's biggest user.

"I have always felt a sense of guilt that the IRD extensively relied on the research of my investigative journalists. I am pleased that they will no longer have access to The NBR List...," he told Media Insider.

From: Hannah Russell s 9(2)(a)

Sent: Friday, March 29, 2024 3:00 PM

To: Jesse Thwaites s 9(2)(a) ; Rowan McArthur s 9(2)(a)

Glenda Stewart s 9(2)(a) ; Gay Cavill s 9(2)(a) ; Juliet Glass

s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell

s 9(2)(a)

Subject: Re: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Hi all,

Sorry to barge into your long weekend, if you're keeping an eye on email. You may already know but if not, just a heads up that we've also been mentioned in the Herald's Media Insider column.

I've been trying to include the link here but my phone doesn't seem to want to paste it in. It's paywalled so I guess you won't all be able to see it anyway, so it basically repeats what was said on LinkedIn plus adds that we were their biggest customer, and that Todd Scott always felt guilty that we had access to their journalism.

Cheers.

Hannah

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From: Jesse Thwaites s 9(2)(a)

Sent: Thursday, March 28, 2024 12:42

To: Rowan McArthur s 9(2)(a) ; Glenda Stewart

s 9(2)(a) ; Gay Cavill s 9(2)(a) ; Hannah Russell

s 9(2)(a) ; Juliet Glass s 9(2)(a) ; Pip Knight

s 9(2)(a) ; Graham Poppelwell s 9(2)(a)

Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Hey Glenda,

Yeah I am happy with that approach as well – and agree that we don't go back trying to restore access. I assume if they question where that payment is next month we can refer to them cancelling our subscription early?

Cheers... and definitely bring on the easter eggs and a long weekend

Jesse

From: Rowan McArthur s 9(2)(a)

Sent: Thursday, March 28, 2024 11:45 AM

To: Glenda Stewart s 9(2)(a) Gay Cavill s 9(2)(a) ; Hannah Russell s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Juliet Glass s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell s 9(2)(a)

Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Hi – I certainly think we don't go back and ask for access to be restored. I think your suggestions re payment etc sound like the right way to go.

Cheers

Rowan

From: Glenda Stewart s 9(2)(a)

Sent: Thursday, March 28, 2024 11:42 AM

To: Gay Cavill s 9(2)(a) ; Hannah Russell s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Rowan McArthur s 9(2)(a) ; Juliet Glass <s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell s 9(2)(a)

Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Kia ora team,

In terms of the subscription, we pay monthly in advance. We have already actually paid the invoice for April (see attached) we pay these on receipt of the invoice. Given another invoice will be due on 1 April, would it be useful for me to ask AP/AR to not make payment on any further invoices that are received and also ask buying ops to close the PO? I presume given the response there is no appetite to go back and ask for access to be restored (given we've already paid April's invoice). However, let me know your thoughts.

Looking forward to those hot cross buns and Easter Eggs at the end of today

Thanks
G

From: Gay Cavill s 9(2)(a)

Sent: Thursday, March 28, 2024 11:16 AM

To: Hannah Russell s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Rowan McArthur s 9(2)(a) ; Juliet Glass s 9(2)(a) ; Glenda Stewart <s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell s 9(2)(a)

Subject: RE: IRD NBR subscription termination

From: Pip Knight
To: Hannah Russell; Jesse Thwaites; Rowan McArthur; Juliet Glass; Glenda Stewart; Graham Poppelwell
Cc: Gay Cavill
Subject: RE: IRD NBR subscription termination
Date: Thursday, 28 March 2024 11:15:18 am
Attachments: image001.jpg
image002.png
image003.jpg

[IN CONFIDENCE RELEASE EXTERNAL]

No changes from me in terms of communicating with our people – so go ahead.

We're not planning on any response to the LinkedIn post.

From: Hannah Russell <hannah.russell@ird.govt.nz>
Sent: Thursday, March 28, 2024 11:10 AM
To: Jesse Thwaites s 9(2)(a) ; Rowan McArthur s 9(2)(a) ;
Juliet Glass s 9(2)(a) ; Glenda Stewart s 9(2)(a) ; Pip Knight
s 9(2)(a) ; Graham Poppelwell s 9(2)(a)
Cc: Gay Cavill s 9(2)(a)
Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Thanks Rowan and Jesse. Pip and Gay, I'll give you a bit of time in case you want to weigh in.

And another update – they've also removed all of our user info from within our main account. Luckily I took screenshots of them all a couple of weeks ago when Graham and I were working on something, so at least I still have a list of people I can send this communication to when we're happy with it.

From: Jesse Thwaites s 9(2)(a)
Sent: Thursday, March 28, 2024 11:04 AM
To: Rowan McArthur s 9(2)(a) ; Hannah Russell s 9(2)(a) ;
Juliet Glass s 9(2)(a) ; Glenda Stewart s 9(2)(a) ; Pip Knight
s 9(2)(a) ; Graham Poppelwell s 9(2)(a)
Cc: Gay Cavill s 9(2)(a)
Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Looks good from my end too thanks Hannah

From: Rowan McArthur s 9(2)(a)
Sent: Thursday, March 28, 2024 10:53 AM
To: Hannah Russell s 9(2)(a) ; Juliet Glass s 9(2)(a) ; Glenda
Stewart s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Pip Knight
s 9(2)(a) ; Graham Poppelwell s 9(2)(a)
Cc: Gay Cavill s 9(2)(a)
Subject: RE: IRD NBR subscription termination

I think that looks fine thanks Hannah

From: Hannah Russell s 9(2)(a) [REDACTED]
Sent: Thursday, March 28, 2024 10:45 AM
To: Rowan McArthur s 9(2)(a) [REDACTED]; Juliet Glass s 9(2)(a) [REDACTED]; Glenda Stewart s 9(2)(a) [REDACTED]; Jesse Thwaites s 9(2)(a) [REDACTED]; Pip Knight s 9(2)(a) [REDACTED]; Graham Poppelwell s 9(2)(a) [REDACTED]
Subject: RE: IRD NBR subscription termination

Hi again,

I've had to re-write our comms (attached) a little bit to add in a bit about our access now being cut off. Any thoughts from anyone on ways it could be improved?

Thanks.

Hannah

From: Hannah Russell s 9(2)(a) [REDACTED]
Sent: Thursday, March 28, 2024 10:35 AM
To: Rowan McArthur s 9(2)(a) [REDACTED]; Juliet Glass s 9(2)(a) [REDACTED]; Glenda Stewart s 9(2)(a) [REDACTED]; Jesse Thwaites s 9(2)(a) [REDACTED]; Pip Knight s 9(2)(a) [REDACTED]; Graham Poppelwell s 9(2)(a) [REDACTED]
Subject: RE: IRD NBR subscription termination

Yes, it was on LinkedIn:

https://www.linkedin.com/posts/todd-scott-786b6a10_a-major-announcement-that-will-please-rich-activity-778657234455859200-H00J?utm_source=share&utm_medium=member_ios

Jesse, Rowan and I have just been chatting, and I'm going to get our planned (and Rowan-approved) comms out to all our registered users ASAP so that they know what's going on.

Cheers,

Hannah

From: Rowan McArthur s 9(2)(a) [REDACTED]
Sent: Thursday, March 28, 2024 10:32 AM
To: Juliet Glass s 9(2)(a) [REDACTED]; Hannah Russell s 9(2)(a) [REDACTED]; Glenda Stewart s 9(2)(a) [REDACTED]; Jesse Thwaites s 9(2)(a) [REDACTED]; Pip Knight s 9(2)(a) [REDACTED]; Graham Poppelwell s 9(2)(a) [REDACTED]
Subject: RE: IRD NBR subscription termination

Well its one way of letting your competitors that you're losing business I guess...

From: Juliet Glass s 9(2)(a)
Sent: Thursday, March 28, 2024 10:31 AM
To: Hannah Russell s 9(2)(a) ; Glenda Stewart s 9(2)(a) ;
Jesse Thwaites s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham
Poppelwell s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

I wonder if its company policy to let the world know about every customer cancellation – ideally using CAPITALS and **bold** font?

Fun times.

From: Hannah Russell s 9(2)(a)
Sent: Thursday, March 28, 2024 10:22 AM
To: Glenda Stewart s 9(2)(a) ; Juliet Glass s 9(2)(a) ; Jesse
Thwaites s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell
s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: IRD NBR subscription termination

[IN CONFIDENCE RELEASE EXTERNAL]

Update again – we think they've just cut off our access.

From: Glenda Stewart s 9(2)(a)
Sent: Thursday, March 28, 2024 10:18 AM
To: Juliet Glass s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Hannah
Russell s 9(2)(a) ; Pip Knight s 9(2)(a) ; Graham Poppelwell
s 9(2)(a)
Subject: FW: IRD NBR subscription termination
Importance: High

[IN CONFIDENCE RELEASE EXTERNAL]

FYI...

From: s 9(2)(a)
Sent: Thursday, March 28, 2024 10:17 AM
To: Glenda Stewart s 9(2)(a)
Cc: s 9(2)(a)
Subject: IRD NBR subscription termination
Importance: High

External Email CAUTION: Please take CARE when opening any links or attachments.

It's a VERY sad day when IRD is so desperate to make savings of \$36,000 a year when your department has been THE biggest user of our exclusive content!

Our Rich Listers will be delighted that IRD will NOT have access to data that you have extensively used in the past!

Hello s 9(2)(a),

In terms of feedback on why we are cancelling the full subscription, IR is focussing on other priorities that require funding and as such we have made the tough decision to terminate this subscription service.

Glenda Stewart | Tumuaki ā-mahi - Domain Principal | Commercial Manager
Corporate Commercial | Commercial Services & Strategic Property | Inland Revenue
Wellington
DDI: +s 9(2)(a) | E. s 9(2)(a)



s 9(2)(a)
Mobile: s 9(2)(a)



For NBR online subscriptions, visit: www.nbr.co.nz/subscriptions

From: [Joanne Petrie](#)
To: [Pip Knight](#); [Rowan McArthur](#)
Subject: FW: NBR
Date: Tuesday, 2 April 2024 9:53:16 am

[UNCLASSIFIED]

Morena

Peter received the below message via his Linked In profile - we will not be responding - just sending it through FYI

Nga mihi
Jo

-----Original Message-----

From: Peter Mersi § 9(2)(a)
Sent: Tuesday, April 2, 2024 9:34 AM
To: Joanne Petrie § 9(2)(a)
Subject: NBR

External Email CAUTION: Please take CARE when opening any links or attachments.

From § 9(2)(a) through LinkedIn:

To be understood, you first need to understand. I'd like to give you the courtesy to understand why I have reacted the way I have.

Sent from my iPhone

RELEASER INFORMATION ACT
OFFICIAL INFORMATION ACT

From: [Rowan McArthur](#)
To: [Anne Morrow](#); [Commissioners Correspondence](#)
Cc: [Pip Knight](#); [Gay Cavill](#); [Jesse Thwaites](#); [Hannah Russell](#); [Glenda Stewart](#)
Subject: RE: Without prejudice
Date: Friday, 5 April 2024 1:23:00 pm
Attachments: [image001.png](#)
[image002.jpg](#)

Hi Anne, in terms of helping with a response to **s 9(2)(a)**, the principle “less is more” should apply. He has shown a penchant for being very public over this matter. So, there is a lot of historical background in his letter which I would not be responding to at all. I think I would simply respond with ...

*Thank you for your letter **s 9(2)(a)**,*

As you already know, this was a tough decision for Inland Revenue to make. But having made it I understand that Inland Revenue has already communicated with its NBR users and explained the situation and the decision very clearly. So given that, I would hope that complaints will not be made to NBR.

Kind regards etc.

Hope that helps.

Cheers

Rowan

From: Pip Knight **s 9(2)(a)**
Sent: Friday, April 5, 2024 11:21 AM
To: Rowan McArthur **s 9(2)(a)**
Subject: FW: Without prejudice
Importance: High

Hey Rowan,

Are you able to provide Anne with some context so she can reply please?

Thanks,
Pip

From: Commissioners Correspondence <CommissionersCorrespondence@ird.govt.nz>
Sent: Friday, April 5, 2024 11:06 AM
To: Pip Knight **s 9(2)(a)**
Subject: FW: Without prejudice
Importance: High

Hi Pip, please refer to the email thread below. I was not sure where to send this and wondered whether it is something for your area. Please let me have your thoughts. Call me if needs be. Many thanks, Anne Morrow

From: Helen Kuy **s 9(2)(a)**

Sent: Thursday, April 4, 2024 5:28 PM

To: Commissioners Correspondence <CommissionersCorrespondence@ird.govt.nz>

Subject: FW: Without prejudice

Good afternoon

Correspondence for you.

Thanks

Helen

From: **s 9(2)(a)**

Sent: Monday, April 1, 2024 4:21:16 PM

To: Simon Watts **s 9(2)(a)**

Cc: **s 9(2)(a)**

Subject: Without prejudice

Hi Simon,

I apologise for the need to contact you in order to get an email to Peter Merci, but I don't have his email address.

Could you please ensure that this is passed on to him?

Hi Peter,

I would like to share with you the NBR background to give you context to my response to the cancellation of NBR services.

Back in 2010, I introduced IP access agreements for big companies. We had launched NBR Online back in 2009 but the individual price was too prohibitive for big outfits to justify too many staff having access from behind the paywall.

IRD was one of our first to sign up. Back then because the concept was so novel, I also had a block prominently on the site that showed the most active companies accessing via IP. IRD was ALWAYS in the top three.

But when it came to the publication of our annual NBR Rich List, IRD was a clear number one user for at least two to three months every year.

The reason I removed the block was because our Rich Listers refused to take our calls or be

interviewed. This meant I had to budget about \$150,000 extra each year to collate and corroborate the annual list.

Our efforts were not helped by David Parker who told media that "The Treasury is using The NBR List to check its method of estimating the distribution of wealth in the country is on the right track. Both it and the Inland Revenue Department are doing work to determine just how much the wealthiest New Zealanders earn and how much they pay in tax". The link to that announcement is here <https://www.nbr.co.nz/politics/how-rich-are-nzs-wealthiest-govt-determined-to-find-out/>

Then in an interview with Brent Edwards, David Seymour had this to say, "The Inland Revenue is using the NBR List, previously the NBR Rich List, to go after wealthy individuals and get more information about what they own".

The link to that interview is here <https://www.nbr.co.nz/politics/on-the-nbr-list-watch-out-for-the-ird/>

In my line of business having IRD as a client, was very costly, but I felt morally that it was only right that the Fourth Estate was as useful to government departments as it is to our individual Member Subscribers who by the way pay ^{s9(2)} (b)(ii) per month.

As a result of Covid, many company employees couldn't access NBR because they didn't have access to VPN at home, so we acted swiftly to change our model to Premium Group Subscriptions, offering tiered rates based on the number of people that required access.

IRD secured ^{s9(2)} (b)(ii) licenses and because of this and because it is an important government department we offered IRD a significant discount that no other company was ever offered. This meant that each license cost ^{s9(2)(b)(ii)} each. Your administration team manage these licenses and they can add and take people off when necessary. **Here's what should concern you!** Of the ^{s9(2)} (b)(ii) access licenses **ONLY** ^{s9(2)} (b)(ii) were active. Your administration department knows this. That's a total of ^{s9(2)} (b)(ii) licenses NOT being used. So you would think that's good news for me right?

Wrong, because if IRD purchased ONLY the licenses they used, the cost for each would be ^{s9(2)(b)(ii)} each.

The NBR is New Zealand's ONLY truly independent publisher, we all know that Sinead Boucher isn't the real owner of Stuff. More importantly the calibre of senior journalists at the NBR, focused on business news in NZ is unquestionably better than any other MSM that will almost give away their content, even if it is behind a paywall.

So my concern as a significant tax payer and collector of taxes is, if you are cutting back on consultants which is the mandate of this new government, how on earth do you replace intelligence that is exclusive to NBR.

As you can now understand from what I have shared, having IRD as a client cost me money and access to wealthy people who we wanted to celebrate. Losing ^{s9(2)(b)} (ii) a year isn't even enough money to cover half of an intermediate

journalist's salary. And yet the reason given was, "we are cancelling the full subscription, IR is focussing on other priorities that require funding and as such we have made the tough decision to terminate this subscription service".

In the interest of tax payers and IRD's need to cut costs our CFO refunded your payment for the month of April yesterday. Could I please ask that ALL employees are notified of this so that my customer services team are not inundated with complaints.

s 9(2)(a)

Mobile: s 9(2)(a)



For NBR online subscriptions, visit: www.nbr.co.nz/subscriptions

RELEASED
OFFICIAL INFORMATION ACT

From: [Jesse Thwaites](#)
To: [Rowan McArthur](#)
Cc: [Gay Cavill](#)
Subject: RE: Media Copyright Agency (MCA) license...
Date: Wednesday, 3 April 2024 1:02:09 pm
Attachments: [image001.jpg](#)
[image002.png](#)

Thanks Rowan – just to clarify for my simple mind – so we have a MCA license and then you have an individual NBR license? So what you are saying is that we could technically have an additional individual NBR license that would then allow us to distribute internally as well - due to the MCA license being for IR overall?

From: Rowan McArthur ^{s 9(2)(a)} [REDACTED]
Sent: Wednesday, April 3, 2024 12:39 PM
To: Jesse Thwaites ^{s 9(2)(a)} [REDACTED]
Cc: Gay Cavill ^{s 9(2)(a)} [REDACTED]
Subject: Media Copyright Agency (MCA) license...

Hi

[This is the website of the MCA](#) with which we (Inland Revenue) has had a license with since before I started here. If you go to the site and click on Publishers We Represent at the top of the home page you will see Fourth Estate Holdings (NBR) are affiliated. And you can read the detail of what the license allows. We pay the annual license fee of around ^{s 9(2)} _{(b)(ii)} and it is for the organisation as a whole.

Cheers

Rowan

Rowan McArthur [\(he/him\)](#) | Media Principal | Inland Revenue

T ^{s 9(2)(a)} [REDACTED]

E ^{s 9(2)(a)} [REDACTED]



From: [Rowan McArthur](#)
To: [Hannah Russell](#); [Jesse Thwaites](#); [Pip Knight](#); [Gay Cavill](#); [Glenda Stewart](#)
Subject: RE: Hannah Russell shared "NBR comms part 2" with you
Date: Monday, 8 April 2024 9:27:00 am
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.jpg](#)

Thanks Hannah – looks fine to me.

Cheers
Rowan

From: Hannah Russell **s 9(2)(a)**
Sent: Monday, April 8, 2024 8:29 AM
To: Jesse Thwaites **s 9(2)(a)** ; Pip Knight **s 9(2)(a)** ; Rowan McArthur **s 9(2)(a)** ; Gay Cavill **s 9(2)(a)** ; Glenda Stewart **s 9(2)(a)**
Subject: RE: Hannah Russell shared "NBR comms part 2" with you

Morning everyone. I hope you all had a nice weekend, and didn't think about this at all

I've now worked in Pip's suggestion, although tweaked it slightly again, as I didn't want to completely gloss over the fact that I sent them all an email saying something quite different about NBR access a little while ago.

If everyone feels okay with how it is now, I'll aim to get it sent out by midday today.

Thanks again everyone.
Hannah

From: Jesse Thwaites **s 9(2)(a)**
Sent: Friday, April 5, 2024 3:18 PM
To: Pip Knight **s 9(2)(a)** ; Rowan McArthur **s 9(2)(a)** ; Hannah Russell **s 9(2)(a)** ; Gay Cavill **s 9(2)(a)** ; Glenda Stewart **s 9(2)(a)**
Subject: RE: Hannah Russell shared "NBR comms part 2" with you

Thanks all – im happy with those changes and Pip's rewording as well

Have a great weekend

Jesse

From: Pip Knight s 9(2)(a)

Sent: Friday, April 5, 2024 3:04 PM

To: Rowan McArthur s 9(2)(a) >; Hannah Russell

s 9(2)(a) ; Gay Cavill s 9(2)(a) ; Glenda Stewart

s 9(2)(a) ; Jesse Thwaites s 9(2)(a)

Subject: RE: Hannah Russell shared "NBR comms part 2" with you

Thanks from me too – I agree with removing that bit about 'here's how to sign-up'. I've also suggested tweaking the opening sentence...which you'll see in the doc.

Have a good weekend.

Pip

From: Rowan McArthur s 9(2)(a)

Sent: Friday, April 5, 2024 2:57 PM

To: Hannah Russell s 9(2)(a) ; Gay Cavill s 9(2)(a) ; Glenda Stewart s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Pip Knight s 9(2)(a)

Subject: Re: Hannah Russell shared "NBR comms part 2" with you

That's fine Hannah except that the new deal w Business Desk is a 1000 user sub and I'm not yet sure what the process for getting a login in will be. So maybe take out the "here's how to sign up part" out for now.

Cheers

Rowan

Get [Outlook for Android](#)

From: Hannah Russell s 9(2)(a)

Sent: Friday, April 5, 2024 2:48:33 PM

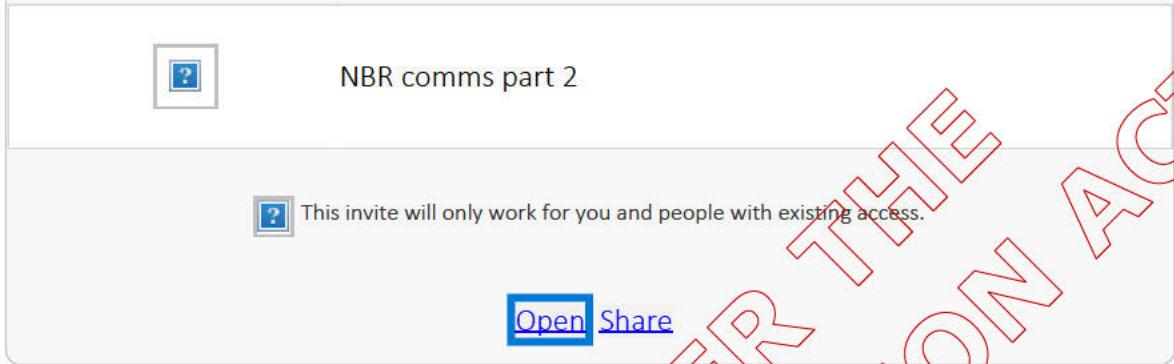
To: Gay Cavill s 9(2)(a) ; Glenda Stewart s 9(2)(a) ; Jesse Thwaites s 9(2)(a) ; Pip Knight s 9(2)(a) ; Rowan McArthur s 9(2)(a)

Subject: Hannah Russell shared "NBR comms part 2" with you



Hannah Russell invited you to access a file

Hi all. Here's a first attempt at a draft for a follow up NBR email, with an explanation partly stolen from an email of Rowan's, and lots of input from Jesse.
Feel free to make edits.



RELEASED UNDER THE
OFFICIAL INFORMATION ACT

From: [Hannah Russell](#)
To: [Hannah Russell](#)
Cc: [Jesse Thwaites](#); [Graham Poppelwell](#)
Subject: Further update on NBR access
Date: Monday, 8 April 2024 10:49:00 am

Kia ora koutou,

Since my last email, the situation for NBR access has changed. By stopping our main subscription, we are no longer able to copy and distribute NBR articles.

However, we already have a variety of viable alternatives in place for you to use. The most prominent is [BusinessDesk](#), which has been covering the New Zealand political economy and the fortunes of its listed and unlisted businesses since 2008. BusinessDesk's team of more than 20 journalists and commentators produces much of New Zealand's business journalism. Other resources that could be of use include [Scoop](#), [EBSCO](#), [Gale](#) and [NZIER](#).

Alternatively, the library team is always here to help you with your research needs, and so if you'd prefer, we can search BusinessDesk for you, or any of our other databases. Just [email us](#) and let us know what you're after.

If you still feel that you have a strong case for individual NBR access, please have a discussion with your leader on the value of it for your work.

Ngā mihi,

Hannah

Hannah Russell | Technical Lead – Library & Research Services | Inland Revenue
s 9(2)(a) [REDACTED]
s 9(2)(a)
Asteron Centre, 55 Featherston Street, Wellington 6011 | PO Box 2198, Wellington 6140

Appendix C

Item 1

From: Rowan McArthur
To: Darren Cheevers
Subject: RE: Morning media report
Date: Tuesday, 25 February 2025 7:01:00 am
Attachments: image001.png
image002.jpg
image003.png

Hi – I will have access to nbr later this morning once I've renewed the subscription – I hadn't realised it was exp'd (we have a limited, not a corporate sub) – having to change from Andrew Stott's credit card to Pip Knight's..! just bureaucracy and apologies – I will get it to you.

From: Darren Cheevers
Sent: Tuesday, 25 February 2025 6:58 am
To: Rowan McArthur
Subject: RE: Morning media report

[UNCLASSIFIED]

Mōrena Rowan

I was keen to read the following NBR article. Do we have corporate access to NBR or could you send me a copy? Many thanks.

Ngā mihi

Darren

From: Rowan McArthur <9(2)(a)
Sent: Tuesday, 25 February 2025 6:34 am
To: Rowan McArthur <9(2)(a)
Cc: James Grayson <9(2)(a)

Subject: RE: Morning media report

[UNCLASSIFIED]

Today's report

Just click on "Today's report" above and it takes you straight to the headlines and synopses of the last 24-hours' worth of media coverage (link is a little slow, but it works).

Access to any Business Desk articles: you can get permanent access to the Business Desk website, either directly or through the item links that we provide in the daily Media Report, by following the steps below:

1. If you are logged into the Business Desk website, log out.
2. Then go [this invitation box](#) and fill in your name and IRD email address, and set up a password (min. 8 characters, at least one upper case letter and one lower case; a number, and a special character)
3. Accept the Terms of Service and click on Gain Access.

Cheers,
Rowan

Rowan McArthur (he/him) | Media Principal | Inland Revenue

T.04 9(2) M 9(2)(a)

9



Item 2

From: [Rowan McArthur](#)
To: [Pip Knight](#)
Subject: FW: NBR subscription - number of users/how we use the account
Date: Friday, 31 October 2025 11:42:00 am
Attachments: [image001.png](#)

Hi – the link below has a 100-users option as one of its standard packages...

cheers

From: Rowan McArthur

Sent: Wednesday, 29 October 2025 11:47 am

To: Pip Knight ; Gay Cavill

Subject: RE: NBR subscription - number of users/how we use the account

Hi again- [here is the link to NBR subscription options.](#)

What I think is the most sensible thing to do, because of the way the morning media monitor report works, is to get what we have with Herald Premium and Stuff and Business Desk; that is, a sub that covers up to 700 users so it covers the 617 currently on the list and allows for some growth (I think it unlikely that there would ever be more than that 700).

That way, NBR stories included in the morning report could all be accessed by everyone who gets the report. If you only choose 10 or 15 users then when NBR stories are included in the report, only the 10 or 15 would be able to read them and that will be frustrating for those outside that group and for media team who will have to repeatedly explain the situation. And since we are stopping from doing what I've been doing to overcome that, there will be no way to get NBR stories to those other than the 10 or 15. Quite a wide variety of people have asked for NBR stories that we put in the report – Policy people, legal and tco people and investigation people too.

Note: what I have been doing off the back of my subscription to NBR (in my capacity as a media manager at IR) is I think technically within the strict terms of the MCA license, but not probably not in the spirit of the license agreement – ie as Newsroom argued, an organisation our size (and being a Govt department) should really be subscribing as an organisation and paying an appropriate level of sub. Streem does pick up NBR stories relevant to us and drops them into the monitor we get but like Stuff, Herald Premium and Business Desk, that does not avoid the paywall.

One other way I suppose, although it would be a pain, would be to stop including NBR stories in the morning media report and have a separate media report only for people on the limited NBR sub.

My argument in the recent past for not subscribing to NBR in the way that we do Herald Premium, Stuff and Business Desk, has been that I thought they were a deteriorating news outlet seldom running anything that we wanted. But I think that is less and less the case these days, for a variety of reasons I would guess. And there are people here who, as I say, do want access.

So, look at the subscription options in the link I provided and see what you think. I'm happy to get a quote for a sub of up to 700 if you want and then, since it will be an annual sub, it would make sense for Gay to become the admin and billing contact, using what ever credit card makes the most sense. If you go for one of the limited sub options, then one of you can simply sign up.

Cheers

Rowan

From: Pip Knight <9(2)(a)
Sent: Wednesday, 29 October 2025 10:51 am
To: Rowan McArthur <9(2)(a)
Cc: Gay Cavill <9(2)(a)
Subject: RE: NBR subscription - number of users/how we use the account

Ok. I'm happy for it to be under my name – but could you organise it please. Let me know the options. I think we only need ~10/15 users.

Thanks,
Pip

From: Rowan McArthur <9(2)(a)
Sent: Wednesday, 29 October 2025 10:45 am
To: Pip Knight <9(2)(a)
Cc: Gay Cavill <9(2)(a)
Subject: Re: NBR subscription - number of users/how we use the account

You could take out a full corporate sub of the kind IR used to have. But it shouldn't be in my name. One of you should do the business. All you have to do is approve the budget.

Get [Outlook for Android](#)

From: Pip Knight <9(2)(a)
Sent: Wednesday, October 29, 2025 10:41:20 AM
To: Rowan McArthur <9(2)(a)
Cc: Gay Cavill <9(2)(a)
Subject: NBR subscription - number of users/how we use the account

Kia ora Rowan,
I hope you had a lovely extra long weekend. Thank goodness the sun is finally out. I was getting ready to move to somewhere warm.
It's my understanding that NBR articles are not picked up by stream/or are paywalled. So, you can access them but we can't on-share? Is that correct?
I'm just conscious of this article and keen to ensure we're complying with the terms of our account with them. If we do want to on-share then can we increase our account to more users?

[Media Insider: NBR reaches settlements with national law firm, fund managers over 'stealing' of subscription news content - NZ Herald](#)

Ngā mihi nui,
Pip
Service Leader Marketing and Communications
Inland Revenue | P O Box 2198 | Wellington 6014
T. +64 4 9(2)(a) | 9(2)(a)



Item 3

From: [Rowan McArthur](#)
To: [Sean Teer](#); [David Moore](#)
Cc: [Pip Knight](#); [Gay Cavill](#)
Subject: RE: the mca license
Date: Tuesday, 18 November 2025 10:11:00 am
Attachments: [LicenceRequest_Ver2.pdf](#)
[image001.jpg](#)
[image002.png](#)

Here' the latest MCA license

From: Sean Teer
Sent: Tuesday, 18 November 2025 8:08 am
To: Rowan McArthur ; David Moore
Cc: Pip Knight ; Gay Cavill
Subject: RE: the mca license

Thanks Rowan,

See subscription terms here as per the NBR website: [Terms and Conditions](#)

Ngā mihi,

Sean Teer

Domain Principal | Commercial Manager | Tumuaki ā-mahi, Commercial Services & Strategic Property - Ratonga Arumoni me te Rawa Rautaki
Enterprise & Integrity Service - Ratonga Hinonga me te Ngākau Tapatahi | Inland Revenue - Te Tari Taake
Wellington

T: +64 (0)4 9(2)(a) [REDACTED]

E: 9(2)(a) [REDACTED]

Make flexibility work

If you receive an email from me outside of normal business hours, I am sending it at a time that suits me. I'm not expecting you to read or reply until you can during your normal business hours.

From: Rowan McArthur <9(2)(a) [REDACTED]
Sent: Tuesday, 18 November 2025 7:48 am
To: Sean Teer <9(2)(a) [REDACTED] David Moore <9(2)(a) [REDACTED]
Cc: Pip Knight <9(2)(a) [REDACTED] Gay Cavill <9(2)(a) [REDACTED]
Subject: RE: the mca license

I simply signed up through the NBR site for my sub, using my IR email address and paying monthly with first Andrew Stott's then Pip's credit card. I don't think I've ever had a copy of an agreement or subscription terms. My account is now cancelled c/o Todd Scott and I can't see anything on their website. I'm not aware of there ever having been an agreement between IR and NBR, but that could predate my and Media's direct involvement with NBR subs . I'm not sure if the Library would have had one when they were responsible for the NBR subscription and distribution of NBR articles within IR (pretty sure they did it on request).

Cheers

Rowan

From: Sean Teer <9(2)(a) [REDACTED]
Sent: Tuesday, 18 November 2025 7:35 am
To: Rowan McArthur <9(2)(a) [REDACTED] David Moore <9(2)(a) [REDACTED]
Cc: Pip Knight <9(2)(a) [REDACTED] Gay Cavill <9(2)(a) [REDACTED]

Subject: RE: the mca license

Hi Rowan,

Do you have a copy of the NBR agreement/subscription terms please?

Ngā mihi,

Sean Teer

Domain Principal | Commercial Manager | Tumuaki ā-mahi, Commercial Services & Strategic Property - Ratonga Arumoni me te Rawa Rautaki
Enterprise & Integrity Service - Ratonga Hinonga me te Ngākau Tapatahi | Inland Revenue - Te Tari Taake

Wellington

T: +64 (0)4 9(2)(a)

E: 9(2)(a)

Make flexibility work

If you receive an email from me outside of normal business hours, I am sending it at a time that suits me. I'm not expecting you to read or reply until you can during your normal business hours.

From: Rowan McArthur <9(2)(a)

Sent: Tuesday, 18 November 2025 6:36 am

To: Sean Teer <9(2)(a) David Moore <9(2)(a)

Cc: Pip Knight <9(2)(a) Gay Cavill <9(2)(a)

Subject: FW: the mca license

This is the last version of the license I had filed. But I believe we have paid another invoice to MCA, in May I think. I don't have a copy of the new license.

cheers

From: Rowan McArthur

Sent: Monday, 17 November 2025 2:03 pm

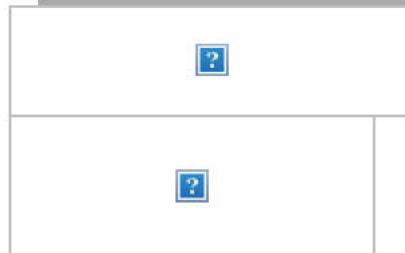
To: Pip Knight <9(2)(a)

Subject: the mca license

Rowan McArthur (he/him) | Media Principal | Inland Revenue

M 9(2)(a)

E 9(2)(a)



Item 4

From: [Rowan McArthur](#)
To: [Pip Knight](#); [Josh Green](#)
Subject: RE: emails sent
Date: Wednesday, 19 November 2025 2:20:00 pm
Attachments: [image001.jpg](#)
[image002.png](#)

Ok, after 28 March 2024 there were:

Seven emails sent to all on the media report list

One sent to 11 recipients

One sent to 6 recipients

Two sent to 2 recipients

Nine sent to one recipient

And I can't be sure but it may be that Gay did one or two also, but you'd have to check with her.

cheers

From: Pip Knight

Sent: Wednesday, 19 November 2025 2:03 pm

To: Rowan McArthur ; Josh Green

Cc: Gay Cavill

Subject: RE: emails sent

And can you please re share the numbers based on from 28 March 2024 – until now.

Thanks,

Pip

From: Pip Knight

Sent: Wednesday, 19 November 2025 12:51 pm

To: Rowan McArthur <9(2)(a)

Josh Green <9(2)(a)

Cc: Gay Cavill <9(2)(a)

Subject: RE: emails sent

Thanks Rowan.

Can you please confirm who the remainder of the 22 went to? i.e. number of recipients.

Cheers,

Pip

From: Rowan McArthur <9(2)(a)

Sent: Tuesday, 18 November 2025 8:31 pm

To: Pip Knight <9(2)(a)

Josh Green <9(2)(a)

Cc: Gay Cavill <9(2)(a)

Subject: emails sent

Hi

I sent 22 emails between early Feb 2024 and late October 2025; 7 of those went to all on the media report d-list.

I believe the last time I looked at the MCA website and saw that Fourth Estate was on the list of publishers, would have been in late 2023.

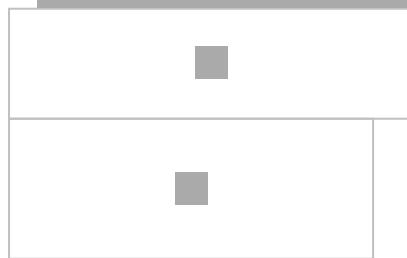
Cheers

Rowan

Rowan McArthur (he/him) | Media Principal | Inland Revenue

M. 9(2)(a)

E. 9(2)(a)



Item 5

From: [Rowan McArthur](#)
To: [Pip Knight](#); [Josh Green](#)
Cc: [Gay Cavill](#)
Subject: RE: emails sent
Date: Wednesday, 19 November 2025 2:03:00 pm
Attachments: [image001.jpg](#)
[image002.png](#)

Ok, to recap and revise – 25 emails sent in all (missed a couple last night):

Nine went to everyone on the media report list (also correction from last night's 7)

One went to 11 recipients

One went to 6 recipients

Four went to 2 recipients

Ten went to 1 recipient

cheers

From: Pip Knight

Sent: Wednesday, 19 November 2025 12:51 pm

To: Rowan McArthur ; Josh Green

Cc: Gay Cavill

Subject: RE: emails sent

Thanks Rowan.

Can you please confirm who the remainder of the 22 went to? i.e. number of recipients.

Cheers,

Pip

From: Rowan McArthur <9(2)(a)

Sent: Tuesday, 18 November 2025 8:31 pm

To: Pip Knight <9(2)(a) Josh Green <9(2)(a)

Cc: Gay Cavill <9(2)(a)

Subject: emails sent

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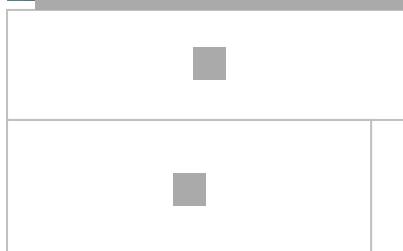
Cheers

Rowan

Rowan McArthur (he/him) | Media Principal | Inland Revenue

M. 9(2)(a)

E. 9(2)(a)



Item 6

From: [Rowan McArthur](#)
To: [Fei Sun](#)
Subject: RE: A NBR news article
Date: Thursday, 20 November 2025 9:50:00 am

No, sorry we can't

From: Fei Sun
Sent: Thursday, 20 November 2025 9:35 am
To: Rowan McArthur
Subject: Re: A NBR news article

Thank you for letting me know. Is there any way that we can pay to buy one article?

From: Rowan McArthur <9(2)(a)
Sent: Thursday, November 20, 2025 9:33 AM
To: Fei Sun <9(2)(a)
Subject: RE: A NBR news article

No sorry, we can't. we don't currently have access to NBR.

From: Fei Sun <9(2)(a)
Sent: Thursday, 20 November 2025 9:06 am
To: Rowan McArthur <9(2)(a) Gay Cavill <9(2)(a)
Subject: A NBR news article

Good morning Rowan and Gay

Can you please help me to download this news article from NBR?

18(c)(i)
Regards
Fei

Fei Sun | Customer Compliance Specialist | Significant Enterprises | Inland Revenue

T: +64 4 9(2)(a) | E: 9(2)(a)

Item 7

From: [Rowan McArthur](#)
To: [Ben Smith](#)
Subject: RE: Morning Media Report
Date: Thursday, 20 November 2025 8:40:00 am

no Ben we don't sorry. We're going through a bit of a process in relation to NBR at the moment. So not sure where we're headed with it.

Cheers

Rowan

From: Ben Smith
Sent: Thursday, 20 November 2025 8:34 am
To: Rowan McArthur
Cc: Matt Pilkinton
Subject: RE: Morning Media Report

Hey Rowan

I don't suppose we have anyone here that would have access to this story? 18(c)(i)

No worries if not. It's quite topical to some current work we're doing so I'm curious.

Cheers

Ben

From: [noreply@streem.com.au](#) <[noreply@streem.com.au](#)>
Sent: Thursday, 20 November 2025 06:27
To: Ben Smith <[9\(2\)\(a\)](#)>
Subject: Morning Media Report

External Email CAUTION: Please take **CARE** when opening any links or attachments.

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The News

Thursday 20th November 2025



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To comment or add/subtract recipients on the d-list, email me [here](#)

You can see instructions for accessing Stuff, Herald Premium and Business Desk subscriptions [here...](#)

[Online](#) 3 items



[Director confirms police raid on family company](#)

BusinessDesk By Gregor Thompson

Thursday 20 November 2025, 5:00am NZDT

Police raided Philip Moore & Co after it entered liquidation, seizing computers and electronic devices as part of an investigation into

alleged fraud-type offenses. The investigation was triggered by concerns raised by staff and screenshots of potential criminal activity found on a company computer, while the company owes approximately \$470,000 to the Inland Revenue Department (IRD). The IRD noted that the liquidator is investigating allegations of theft cited by the director as a cause of the company's failure.

[VIEW ONLINE](#)

18(c)(i)



[\\$1.4m tax cheat Matthew Sanders gets home detention after 'mindless arrogance' wrecked business](#)

The New Zealand Herald By John Weekes
Wednesday 19 November 2025, 5:18pm NZDT

Matthew Sanders received home detention for failing to pay about \$1.4 million in PAYE to the Inland Revenue Department (IRD). Sanders' actions devastated his business partner and former employees, as he diverted funds and misrepresented the company's financial position, despite receiving Covid wage subsidies. The judge highlighted Sanders' breach of trust and the significant amount of unpaid employee taxes as key factors in the sentencing.

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[**Print/Magazine**](#) 1 item



[Ruling may pave way for couriers to also claim employee benefits](#)

Wairarapa Times-Age By Employment Tom Pullar Strecker
Wednesday 19 November 2025, 8:58pm NZDT - Page 8

A Supreme Court ruling granting employee benefits to Uber drivers could extend to other gig economy workers, including couriers. Workers First Union suggests the ruling, which clarifies Uber's role as a transport

service, may have tax implications. An Inland Revenue spokesperson stated the situation is under review and assessment.

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Item 8

From: [Rowan McArthur](#)
To: [Gareth Ackrill](#)
Subject: RE: NBR
Date: Thursday, 20 November 2025 6:45:00 am

Sorry no Gareth – there is a bit of a process we're going through in relation to NBR at the moment. So not sure where we're headed with it.

Cheers
Rowan

From: Gareth Ackrill <[9\(2\)\(a\)](#)>
Sent: Thursday, 20 November 2025 6:44 am
To: Rowan McArthur <[9\(2\)\(a\)](#)>
Subject: RE: NBR

Hi Rowan

In relation to the NBR, are we able to get this article:[18\(c\)\(i\)](#)



Thanks
Gareth

Gareth Ackrill CA (he/him) | Technical Specialist | Inland Revenue
Mātanga Hangarau | Te Tari Taake
T. +64 4 [9\(2\)\(a\)](#) | E. [9\(2\)\(a\)](#)

From: Gareth Ackrill <[9\(2\)\(a\)](#)>
Sent: Tuesday, 11 November 2025 1:51 PM
To: Rowan McArthur <[9\(2\)\(a\)](#)>
Subject: NBR

Hi Rowan

I'd be interested in being included in an NBR subscription.

Cheers
Gareth

Gareth Ackrill CA (he/him) | Technical Specialist | Inland Revenue
Mātanga Hangarau | Te Tari Taake

T. +64 4 9(2)(a) | E. 9(2)(a)

Item 9

From: [Rowan McArthur](#)
To: [Heidi Gibbs](#)
Subject: Re: NBR article - again
Date: Thursday, 20 November 2025 1:36:01 pm

Sorry Heidi..we no longer have a nbr sub and im not sure at this stage what the situation will be going forward

Cheees
Rowan

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From: Heidi Gibbs
Sent: Thursday, November 20, 2025 1:16:18 PM
To: Rowan McArthur
Subject: NBR article - again

Hi Rowan,

Me again asking if we can please get a screenshot/copy of the NBR article from this morning please
[IRD circling property developers' companies](#)

Heidi Gibbs | Technical Specialist | Technical Specialist Network | Inland Revenue

T. [REDACTED] 9(2)(a)

E. [REDACTED] 9(2)(a)