



4 July 2025

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 June 2025. You requested the following:

In the Budget 2025 Investment Boost it states... it is intended to apply to improvements to farmland, forestry land, and aquacultural businesses and planting of listed horticultural plants where the cost is incurred on or after 22 May 2025. Can you please supply me the list of the horticultural plants?

The information you have requested is published on Inland Revenue's tax technical website, and can be found via the following link: [DET 24/01: Amortisation rates for listed horticultural plants](#)

Accordingly, your request for information is refused under section 18(d) of the OIA, as the information requested is publicly available.

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

[Redacted Signature]

Felicity Barker

Policy Lead - Economics