



14 July 2025

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 June 2025. You requested the following:

*I am writing to request information under the Official Information Act 1982 relating to a fleet of drones that were used in a commercial drone light show in Rotorua on the 19th, 20th, and 21st of June 2025. I am seeking confirmation on whether these drones were:*

- 1. Declared as imported goods through Inland Revenue or linked with any GST or income tax declarations.*
- 2. Registered under a New Zealand business entity or sole trader for tax purposes.*
- 3. Subject to temporary importation rules such as a carnet or listed under a tax-exempt status.*
- 4. Used to generate income while on New Zealand soil and whether such activity was properly declared for tax purposes.*

*There is growing public and regulatory concern following this show, where several drones fell into Lake Rotorua. I am conducting due diligence to ensure that all necessary declarations and tax obligations have been met by the operating party.*

### **Information being refused**

Inland Revenue holds no information who imported, paid for or operated the commercial drone event mentioned in your request. Therefore, your request is refused under section 18(g) of the OIA – as the information is not held by Inland Revenue and we do not believe it is held by another agency.

If Inland Revenue held this information, the information you have requested would be considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it would directly identify an entity. Your request for this information would therefore be refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18 of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

**GST on imported goods**

The New Zealand Customs Service (Customs) collects GST at 15% when goods are imported into New Zealand. There are some exceptions to this including low value imported goods or certain temporarily imported goods which meet the relevant criteria for a Temporary Import Entry (TIE). If a business is registered for GST in New Zealand, is using imported goods as part of their taxable activity, and has had GST levied on the importation of those goods, the business may be entitled to claim an input tax deduction for GST levied by Customs.

**Temporary Import Entry**

In certain circumstances, goods which arrive in New Zealand on a temporary basis may be the subject of a TIE. Customs is responsible for administering TIE's.

**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](mailto: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](http://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



Brittany Simpson

**Segment Management Lead – Customer & Compliance Services, SME**