



22 July 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 26 June 2025. You requested the following:

Details of any situations where the Commissioner's power under section 6E of the Tax Administration Act 1994 has been exercised since its introduction in 2019. Within these details, please include the provision that has been exempted, the reason for the exemption and the amount of tax foregone due to the exemption. I note the use of the exemption requires a consultation process unless the matter is regarded as urgent. I have not been able to find any consultation information and would be grateful to have that pointed out to me if I have overlooked something.

Information being released

The Commissioner's power under section 6E of the Tax Administration Act 1994 (TAA) has been exercised once relating to the Tax Administration (FamilyBoost Tax Credit Income and Scholar Payments) Exemption Notice.

Information regarding the reason for the exemption under section 6E of the TAA can be found on Inland Revenue's website at ird.govt.nz/updates/news-folder/2024/familyboost-for-customers-with-income-from-scholar-payments.

Consultation documents can be found on Inland Revenue's Tax Policy Website at

- taxpolicy.ird.govt.nz/news/2024/consultation-familyboost
- taxpolicy.ird.govt.nz/consultation/2024/2024-proposed-exemption-familyboost

The final notice can be found on the New Zealand Legislation website at legislation.govt.nz/regulation/public/2024/0207/latest/whole.html.

No tax was forgone because of this exemption. The exemption had no fiscal impact for the Crown because forecasts assumed that FamilyBoost tax credit entitlements for taxpayers with scholar payment income would be calculated after accounting for deductible expenditure.

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



Jonathan Rodgers
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