



25 July 2025

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 June 2025. You requested the following:

Under the OIA can I please have copies of the following

- *Joint Report by the Treasury, Inland Revenue and Ministry of Foreign Affairs and Trade IR2025/197: International update to support digital services tax communications*
- *Inland Revenue Briefing Note BN2025/196: Overview of compliance funding bid for Budget 2025*
- *Inland Revenue Briefing Note BN2025/206: Tactical communications plan for Budget 25*
- *Inland Revenue Report IR2025/203: Taxation (Budget Measures) Bill: detailed design and introduction of Bill*
- *Inland Revenue Briefing Note BN2025/210: Information ahead of Minister of Revenue Meeting on 6 May*
- *Inland Revenue Briefing Note BN2025/213: Not-for-profits: Inland Revenue advice to submitters and stakeholders*
- *Joint Report by Inland Revenue and the Treasury IR2025/204: Adequacy of Retirement Incomes*
- *Inland Revenue Briefing Note BN2025/215: KiwiSaver - additional information requested*
- *Inland Revenue Briefing Note BN2025/222: Treatment of assets under construction*
- *Inland Revenue Briefing Note BN2025/224: Tax Expenditure Statement for Budget 2025*
- *Inland Revenue Status Report 25SR13: 25SR13 Weekly Status Report*
- *Inland Revenue Briefing Note BN2025/228: Speaking notes for Cabinet Social Outcomes Committee meeting on 14 May 2025*
- *Inland Revenue Briefing Note BN2025/223: Speaking notes for LEG on 15 May 2025*
- *Aide Memoire T2025/1254: KiwiSaver changes - update on Retirement Commission calculator*
- *Inland Revenue Briefing Note BN2025/230: Small Business Cashflow (Loan) Scheme briefing note*
- *Inland Revenue Briefing Note BN2025/214: GST and joint ventures – update on consultation*
- *Inland Revenue Status Report 25SR14: 25SR14 Weekly Status Report*
- *Inland Revenue Briefing Note BN2025/234: Talking points for Competitive Business Settings Ministerial Meeting Pack*
- *Inland Revenue Briefing Note BN2025/244: Partial expensing costing assumptions*
- *Inland Revenue Status Report 25SR15: 25SR15 Weekly Status Report*

- *Inland Revenue Briefing Note BN2025/245: Taxation (Budget Measures) Bill (No 2) Key Themes*
- *Inland Revenue Briefing Note BN2025/247: Application of Investment Boost to Commercial Buildings*
- *Inland Revenue Report IR2025/198: Tax monitoring report: Collections to April 2025*
- *Inland Revenue Status Report 25SR16: 25SR16 Weekly Status Report*

On 7 July 2025, we transferred your request for document *Aide Memoire T2025/1254: KiwiSaver changes - update on Retirement Commission calculator* to the Treasury.

Information being released

I am releasing the below documents, attached as **Appendix A**. Some information in these documents has been withheld under the following sections of the OIA, as applicable:

- 9(2)(a) - to protect the privacy of natural persons,
- 9(2)(b)(ii) - to protect the commercial position of the person who supplied the information or who is the subject of the information.
- 9(2)(f)(iv) - to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by minister and officials.

Item	Date	Document	Decision
1.	05/05/2025	BN2025/210 Information ahead of Minister of Revenue Meeting on 6 May	Partially release
2.	06/05/2025	BN2025/213 Not-for-profits: Inland Revenue advice to submitters and stakeholders	Partially release
3.	08/05/2025	25SR13 Weekly Status Report	Partially release
4.	09/05/2025	BN2025/223 Speaking notes for LEG on 15 May 2025	Partially release
5.	12/05/2025	BN2025/230 Small Business Cashflow (Loan) Scheme briefing note	Release in full
6.	15/05/2025	25SR14 Weekly Status Report	Partially release
7.	22/05/2025	25SR15 Weekly Status Report	Partially release
8.	23/05/2025	BN2025/245 Taxation (Budget Measures) Bill (No 2) Key Themes	Partially release
9.	27/05/2025	BN025/247 Application of Investment Boost to Commercial Buildings	Partially release
10.	28/05/2025	IR2025/198 Tax monitoring report: Collections to April 2025	Partially release
11.	29/05/2025	25SR16 Weekly Status Report	Partially release

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 stance, I do not consider that to be the case.

Please note that the following caveats, as applicable:

- **Documents 3 and 6** The information for IR2025/131 under the description and cabinet paper columns is incorrect as the description has since changed and the item is no longer being taken to cabinet.
- **Document 6** A figure in the FamilyBoost update is incorrect: it reads as 1668,810 claims received however it should read 168,810 claims.

Information withheld

I am withholding document *IR2025/197: International update to support digital services tax communications*, under section 6(a) of the OIA, to avoid prejudice to the security or defence of New Zealand or the international relations of the government.

I am withholding the following documents under section 9(2)(f)(iv) of the OIA.

Item	Date	Document	Decision
1.	14/05/2025	BN2025/214: GST and joint ventures – update on consultation	Withhold in full
2.	16/05/2025	BN2025/234: Talking points for Competitive Business Settings Ministerial Meeting Pack	Withhold in full

Information publicly available

I am refusing the release of document *BN2025/228: Speaking notes for Cabinet Social Outcomes Committee 14 May 2025* under section 18(d) of the OIA, as the information will soon be publicly available on the Treasury's website (treasury.govt.nz) as part of the Treasury's proactive release of Budget 2025 material.

I am refusing the release of the remaining eight documents under section 18(d) of the OIA, as the information will soon be publicly available on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz) as part of Inland Revenue's proactive release of Budget 2025 material.

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



Charles Ngaki

Policy Lead – Māori Perspectives

Item 1



Inland Revenue
Te Tari Taake

**Policy
Taukaea**
55 Featherston Street
PO Box 2198
Wellington 6140
New Zealand
T. 04 890 1500

Briefing note

Reference: BN2025/210
Date: 5 May 2025
To: Revenue Advisor, Minister of Finance – Emma Grigg
Revenue Advisor, Minister of Revenue – Angela Graham
From: Pamela Law
Subject: **Information ahead of Minister of Revenue Meeting on 6 May**

Purpose

1. This briefing note updates you on the Budget 2025 initiatives for the Revenue Portfolio ahead of the Minister of Revenue's meeting with his officials on 6 May.
2. The information pack includes the Budget 2025 Vote Revenue proposed communications schedule and a schedule of key dates for the Taxation (Budget Measures) Bill.

Consultation with the Treasury

3. The Treasury was informed about this briefing note.

Pamela Law
Principal Policy Advisor
s 9(2)(a)

Budget 2025 Communications Schedule

ITEM	BUDGET DAY	POST BUDGET
<p>Budget Night Legislation</p>	<p>Taxation (Budget Measures) Bill to be passed under urgency.</p> <p>IR-only:</p> <p><u>Publication on IR website of:</u></p> <ul style="list-style-type: none"> • Bill Commentary • Departmental Disclosure Statement • Regulatory Impact Statements <p><u>Ministerial support:</u></p> <ul style="list-style-type: none"> • House “flight plan” and Q&As • Bill reading speeches <p>All documents to be provided in a Bill pack to the offices of Ministers Willis and Watts on 19 May.</p>	<ul style="list-style-type: none"> • Bill enactment and follow up documents/communications [rolled out through IR]. • Act Commentary [published by IR]. • KiwiSaver, WFF/Best Start information rolled out based on date of implementation. • Budget 2025 proactive release [coordinated by the Treasury].
<p>Investment Boost (Partial expensing)</p> <p>Budget night legislation for a 20% broad-based Investment Boost regime.</p>	<p>IR-led material:</p> <ul style="list-style-type: none"> • Press statement with fact sheet [draft will be with office by 12 May] • Backpocket Q&As [draft will be with office by 12 May] <p>Treasury-led material:</p> <ul style="list-style-type: none"> • Budget speech- MoF office to lead with TSY support • Budget at a Glance – [first draft sent 2 May, second draft coming 9 May] • Investment Boost at a Glance – [first draft sent 2 May, second draft coming 9 May] • 2 pager on IB and growth – [sent 2 May] 	<p>IR-led:</p> <ul style="list-style-type: none"> • IR website when legislation enacted • Additional communication to taxpayers from IR and MBIE • Guidance on IRD website
<p>KiwiSaver</p> <p>Halve the GVC for earners up to \$180,000 and remove the GVC for earners above this point (1 July 25)</p> <p>Increase contribution rates to 3.5% (1 May 26) and then 4% (1 May 28) [these would be the new default and minimum rates]</p> <p>Option for individuals to keep a 3% contribution rate.</p> <p>Extend GVC and employer contributions to 16 and 17 year olds (subject to Budget allowances).</p>	<p>IR-led material:</p> <ul style="list-style-type: none"> • Press statement with fact sheet [draft will be with office by 12 May] • Backpocket Q&As [draft will be with office by 12 May] <p>TSY-led material:</p> <ul style="list-style-type: none"> • Budget speech – MoF office to lead with TSY support • Budget at a Glance – [first draft sent 2 May, second draft coming 9 May] • KiwiSaver at a Glance – [first draft sent 2 May, second draft coming 9 May] 	<p>IR-led material:</p> <ul style="list-style-type: none"> • IR website when legislation enacted • Additional communication to taxpayers from IR <p>Other material:</p> <ul style="list-style-type: none"> • Retirement Commission calculator (sorted.org.nz) • Retirement Commissioner comms. • FMA/MBIE-led communications.
<p>BestStart/WFF changes</p> <p>Targeting first year of Best Start (align with years 2 and 3 of the credit)</p> <p>Increase WFF abatement threshold to \$44,900 and abatement rate to 27.5%</p>	<p>IR-led material:</p> <ul style="list-style-type: none"> • Press statement with fact sheet [draft will be with office by 12 May] • Backpocket Q&As [draft will be with office by 12 May] <p>TSY-led material:</p> <ul style="list-style-type: none"> • Budget speech – MoF office to lead with TSY support • Budget at a Glance –[first draft sent 2 May, second draft coming 9 May] 	<p>IR-led material:</p> <ul style="list-style-type: none"> • Guidance on IR website when legislation enacted • Additional communication to customers from IR <p>Other material:</p> <ul style="list-style-type: none"> • MSD communications • SmartStart website updated [DIA]

*Employee Share Schemes, Thin Capitalisation, and Fringe Benefit Tax changes could be a combined press statement released on 19 May.

Budget 2025 Communications Schedule

<p>Working for Families Discussion Document</p> <p>Release of discussion document on increasing certainty and preventing debt in the WFF scheme.</p>	<p>IR-led material:</p> <ul style="list-style-type: none"> • Press statement with fact sheet [draft will be with office by 12 May] • Backpocket Q&As [draft will be with office by 12 May] • Release Government Discussion Document 	<p>IR-led material:</p> <ul style="list-style-type: none"> • Report to Ministers following consultation
<p>Tax compliance funding</p>	<p>IR-led material:</p> <ul style="list-style-type: none"> • Press statement with fact sheet [draft will be with office by 12 May] • Background note covering compliance work to date following additional funding in Budget 2024 and where the new funding is allocated [sent 2 May] • Backpocket Q&As – Treasury/IR <p>Treasury-led material:</p> <ul style="list-style-type: none"> • Budget speech – MoF office to lead with TSY support • Budget at a Glance [first draft sent 2 May, second draft coming 9 May] 	<p>IR-led material:</p> <ul style="list-style-type: none"> • Regular reporting on progress
<p>Thin capitalisation</p> <p>Release of an officials' issue paper about whether the thin capitalisation rules are unduly discouraging foreign investment in infrastructure.</p>	<p>Pre Budget announcement at post Cabinet on 19 May</p> <p>IR-led material:</p> <ul style="list-style-type: none"> • Press release [draft PR provided 2 May]* • Release thin cap issues paper for consultation • Back pocket Q&As. 	<p>Ongoing support to Ministers with media queries.</p>
<p>Employee Share Schemes</p> <p>Budget 2025 announcement of a simplified deferral regime s 9(2)(f)(iv)</p>	<p>Pre Budget announcement at post Cabinet on 19 May</p> <p>IR-led material:</p> <ul style="list-style-type: none"> • Press release [draft provided 2 May]* • Fact sheet [to be provided by 12 May] • Back pocket Q&As [to be provided by 12 May] 	<p>Ongoing support to Ministers with media queries.</p>
<p>Digital Services Tax s 9(2)(f)(iv)</p> <p>Cabinet paper discharging the DST Bills 9(2)(f)(iv)</p>	<p>Potentially a pre-Budget announcement – consult with Ministers Peters, McClay and Watts.</p> <p>IR-led material:</p> <ul style="list-style-type: none"> • Talking points provided to Ministers Willis, Peters, McClay and Watts [sent on 25 March] • Draft letter to discharge the Bill [provided to Minister Watts' office on 25 March] <p>TSY-led material</p> <ul style="list-style-type: none"> • International developments report [sent 1 May] • Back pocket Q&As [to be provided by 12 May] 	<p>Ongoing support to Ministers with media queries.</p>
<p>Fringe Benefit Tax</p> <p>Changes to the FBT scheme to lower compliance costs for businesses.</p>	<p>Pre Budget announcement at post Cabinet on 19 May on key themes/outcome of consultation</p> <p>IR-led material:</p> <ul style="list-style-type: none"> • Press release [draft PR provided 2 May]* • Back pocket Q&As- high level [to be provided by 12 May] 	<p>Ongoing support to Ministers with media queries.</p>

*Employee Share Schemes, Thin Capitalisation, and Fringe Benefit Tax changes could be a combined press statement released on 19 May.

Taxation (Budget Measures) Bill Legislative Document Sequencing

Bill Document	Date to Offices
Draft Bill for Lodgement	Monday 5 May
IR2025/203: Taxation (Budget Measures) Bill: detailed design and introduction of Bill	Monday 5 May
Departmental Disclosure Statement	Monday 5 May
Lodgement of Bill, Departmental Disclosure Statement, Regulatory Impact Statements	Thursday 8 May, 10am
Draft Bill Commentary	Monday 19 May
Flight Plans	Monday 19 May
House Q&As	Monday 19 May
LEG Committee Meeting	Thursday 15 May
Final Bill Pack	Monday 19 May, 11am
Budget Day	Thursday 22 May
Budget Bill Enactment Day	Friday 23 May or week of 26 May.
Proactive release	Commences after Budget Day
Act Commentary	Published after Budget Day



Briefing note

Reference: BN2025/213

Date: 6 May 2025

To: Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy
Revenue Advisor, Minister of Finance – Emma Grigg

From: Stewart Donaldson
Philip Marshall

Subject: **Not-for-profits: Inland Revenue advice to submitters and stakeholders**

Purpose

1. This briefing note outlines:
 - the generic responses officials are providing to submitters and stakeholders when asked about the next steps
 - the approach Inland Revenue is taking to Official Information Act (OIA) requests for submissions and advice relating to the February 2025 issues paper "*Taxation and the not-for-profit sector*"
 - s 9(2)(f)(iv) [REDACTED]

Generic responses provided to submitters and stakeholders

2. A number of submitters and stakeholders have contacted Inland Revenue asking what the next steps will be for the not-for-profit policy work. While we are tailoring our responses to the particular requestor, our responses generally cover the following six points.

Submissions received

3. Inland Revenue received over 900 submissions in response to its Issues Paper *Taxation and the not-for-profit sector*.

Announcement by the Minister of Finance

4. On 28 April 2025, the Minister of Finance announced that no changes relating to the charities and not-for-profits tax issues covered in the Issues Paper would be included in Budget 2025.

Detailed report to be provided in the coming months

5. The Minister of Finance said the consultation on the Issues Paper uncovered a lot of complexity about definitions and rules and how charities and not-for-profits would react in practice. She has asked officials to consider the submissions in detail and report to her again in the coming months.

Final policy decisions by year-end

6. For any issues the Government decides to progress after it has considered the detailed report on submissions, it is likely to make decisions by the end of the year. That will allow officials time to consult further before providing final advice.

Proactive release of submissions

7. Inland Revenue intends to proactively release the 900 submissions (apart from those that a submitter specifically requested be withheld) after the detailed report on submissions has been provided to Ministers.

Consultation by the Inland Revenue on mutual transactions of associations

8. The Issues Paper noted that after submissions on policy matters closed, Inland Revenue would release a draft operational statement relevant for not-for-profits that are not tax exempt. It noted that the draft operational statement would set out the Commissioner's view on how profits from certain not-for-profit member transactions, including subscriptions in certain circumstances, may be taxable. That draft operational statement has now been released (30 April 2025) for eight weeks of consultation ending on 25 June 2025.

9. s 9(2)(f)(iv)

Approach taken to requests under the OIA

10. We are receiving ongoing requests for release of the submissions, and release of previous Inland Revenue advice, under the OIA.
11. We are refusing these requests in full, on the basis that the matters remain under active consideration.
12. We have indicated that once discussions have concluded with Ministers, the submissions will be published on Inland Revenue's Tax Policy website and previous advice will be released (subject to appropriate redactions under the OIA).

s 9(2)(f)(iv)

s 9(2)(f)(iv)

- | [Redacted]
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Consultation with agencies

18. The Treasury was informed about this briefing note.

Stewart Donaldson
Principal Policy Advisor
s 9(2)(a)

**Appendix A:
Registered charities that publicly reported the largest surpluses in 2023–2024**

	Name	Date	Surplus on Charities Register	Comment
1	University of Auckland	31/12/2023	\$92m	University – tax exempt under other provisions of the Income Tax Act 2007.
2	Waikato Raupatu Lands Trust and Group	31/03/2024	\$65m	Revenue includes a mixture of business income and government grants / external funding for social investment projects.
3	Eastern Bay Of Plenty Regional Economic Development Trust	30/06/2024	\$65m	Register appears incorrect due to a transposition error. The charity financial statements show a deficit of \$2,854.
4	World Vision of New Zealand Trust Board	30/09/2024	\$56m	Register appears incorrect. The charity financial statements show a surplus of \$0.
5	BTA and MFL Group (Biome Trust Aotearoa and Mangaroa Farms Limited Group)	31/03/2024	\$51m	Majority of revenue is from substantial donations (from the Gift Trust) which were not spent but accumulated for charitable purposes in future years.
6	The Church of Jesus Chris of Latter-day Saints Trust Board	31/12/2023	\$44m	Majority of income is from grant income and donations directly related to the charitable purpose.
7	IHC New Zealand	30/06/2024	\$34m	Majority of revenue is for government contracts directly related to the charitable purpose.
8	Roman Catholic Diocese of Auckland Group	31/12/2023	\$33m	Majority of revenue is from grants (government, social housing and others) directly related to the charitable purpose, as well as interest and income from the movement in the fair value of investments.
9	Trinity Lands Limited	31/05/2024	\$33m	Majority of revenue is from business income.
10	Victoria University of Wellington	31/12/2023	\$31m	University – tax exempt under other provisions of the Income Tax Act.



25SR13 Status Report

Weekly update for the Minister of Revenue

Week ending: Thursday 15 May 2025

Date issued: Thursday 08 May 2025

New topical issues

New items since the last Status Report (issued on 02 May 2025).

Policy	
s 9(2)(f)(iv)	
Operational	
FamilyBoost Update	<p>Since the last update, for the period 1 May 2025 to 7 May 2025, we have:</p> <ul style="list-style-type: none">received 514 registrationscreated 492 FamilyBoost accounts <p>Since registrations opened until 7 May 2025, inclusive, we have:</p> <ul style="list-style-type: none">received FamilyBoost registrations from 75,662 householdscreated FamilyBoost accounts for 74,863 households52 registrations still in progress and have declined 747 <p>Since claims opened until 7 May 2025, inclusive, we have:</p> <ul style="list-style-type: none">received 167,372 claims relating to 68,791 households<ul style="list-style-type: none">63,527 relate to the quarter period ending 30 Sept 202454,747 relate to the quarterly period ending 31 Dec 202449,098 relate to the quarterly period ending 31 Mar 2025paid \$48,686,497 towards 132,530 claims for 58,422 households<ul style="list-style-type: none">\$17,428,701 relates to the quarterly period ending 30 Sep 2024 for 46,466 claims\$15,600,129 relates to the quarterly period ending 31 Dec 2024 for 43,801 claims\$15,657,666 relates to the quarterly period ending 31 Mar 2025 for 42,263 claims1,756 claims still in progress and have declined 27,089 <p>Note: Data provided is always point in time as cases stage throughout the day. The individual Paid values are rounded and may result in some total Paid discrepancies.</p>

Bills

Bill title
Digital Services Tax Bill
Approximate date of enactment
To be confirmed
Current status
The Digital Services Tax Bill was introduced into the House on 31 August 2023. It was reinstated under the current parliament. (Budget Sensitive) Cabinet decided to discharge the Bill on Monday 24 March 2025. Discharge will follow in due course

Bill title
Taxation (Budget Measures) Bill (BUDGET SENSITIVE and RESTRICTED)
Approximate date of enactment
Shortly after 23 May 2025
Current status
The Taxation (Budget Measures) Bill is being actively worked on and is scheduled to go the Cabinet Legislation Committee on 15 May 2025.

Cabinet papers – other portfolios

Papers Inland Revenue have been consulted on. New items have been shaded.

Agency	MBIE
Committee	Cabinet Legislation Committee – 8 May 2025
Paper title	Employment Relations Amendment Bill 2025: Approval for Introduction
Summary	<p>This paper is prepared by MBIE for the Minister of Workplace Relations and aims to amend to Employment Relations Act 2000 to give effect to several ACT – National coalition Agreements commitments by:</p> <ul style="list-style-type: none"> • Providing greater certainty for contracting parties • Strengthening consideration and accountability for the employee’s behaviour in the personal grievance process • Introducing an income threshold for unjustified dismissal personal grievances • Removing the ‘30-day rule’ and associated compliance and information requirements to support the expansion of 90-day trials and reduce regulation. <p>The paper provides a test that aims to clarify what is meant by the employment term ‘contractor’. This is to provide certainty for both the employer and employee.</p> <p>The paper issues a suite of changes to strengthen the consideration and accountability for the employee’s behavior in the personal grievance process.</p>
Inland Revenue view	Inland Revenue has seen a draft of this paper. Inland Revenue has no comments on the paper from a tax policy perspective.

Agency	MBIE
Committee	Cabinet Economic Policy Committee – 21 May 2025
Paper title	Introducing a new long-term visitor visa for parents
Summary	<p>This paper seeks agreement to introduce a new long-term renewable visitor visa for parents of New Zealand citizens and residents (Parent Boost Visa) and its key design parameters. These parameters include requirements for financial support, healthcare and requiring limitations on the grant of the visa, including periods to be spent offshore.</p>
Inland Revenue view	We indicated to MBIE that there could be tax implications for recipients of the visa. This feedback has been incorporated into the Cabinet paper.

Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					
IR2025/199	MoR: Agree to recs MoF: Agree to recs and refer to Assoc MoE	FamilyBoost options to expand eligibility	Reporting on potential options to change the eligibility of FamilyBoost.	LEG 11/06/2025	30/05/2025

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/131	MoR: Agree to recs	Overseas donee status: New additions to the Income Tax Act for inclusion in the next available taxation bill for 2025	The report seeks approval to the next batch of requests for overseas donee status for inclusion in the first omnibus taxation bill for 2025. The report will also include recommendations to decline some requests.	ECO 25/06/2025	30/05/2025
IR2025/187	MoR: Note, Indicate and Agree to recs MoF: Note and Agree to recs	Measures for inclusion in the August 2025 omnibus taxation Bill	This report seeks Ministers' agreement to set the annual income tax rates for the 2025-26 tax year in the omnibus taxation Bill scheduled for introduction in August 2025. It also seeks agreement to include policy items in the draft Cabinet paper.	ECO 30/06/2025	30/05/2025
s 9(2)(f)(iv)					
IR2025/198	MoR: Note and Refer to MoF	Tax Monitoring report: Collections to April 2025	Tax outturn monitoring report for April 2025 with variances reported against BEFU2025.		30/05/2025

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					
IR2025/167	MoR: Note	Adjusting the per diem threshold for film workers	Provides advice on a proposal to make a CPI adjustment to the film worker per diem.		06/06/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

ED&I, Enterprise Services, CCS-I, CCS-B, & TCO

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Legal requirement (Yes or no, if yes when)	Due to Minister (Week ending)
IR2025/193	MoR to note	Quarterly performance report Q3 (Jan – Mar 2025)	Report to the Minister on IR's performance for Q3.	No	23/05/2025
IR2025/194	MoR to note	Quarterly debt report Q3 (Jan – Mar 2025)	Regular debt reporting for Q3.	No	23/05/2025

Upcoming meetings/events

12 May	Civil Contractors NZ
13 May	Minister of Revenue meeting
19 May	Going for Growth Ministerial Group: Competitive Business Settings Group
19 May	Minister of Revenue meeting
19 May	Joint Ministers' meeting (TBC)
20 May	Institute of Directors
28 May	Tax System Forum

IR publicity

Date	Topic	Channels
March – June 2025	<p>Brightline</p> <p>The purpose of this campaign is to remind customers of the changes to Brightline property rules that were made in 2024. Activity will run for four months and remind customers that for properties sold on or after 1 July 2024, the bright-line property rule applies if the property is sold within 2 years of purchasing it.</p>	Digital advertising, social media advertising.
March – June 2025	<p>Interest deductibility</p> <p>The purpose of this campaign is to remind customers of the current interest limitation rules for the 2024/25 filing year and bring awareness to the changes coming from 1 April 2025.</p>	Digital advertising, social media advertising.
March – June 2025	<p>Sharing economy GST changes for online services</p> <p>From 10 March we are running a 4-month campaign to raise awareness about the rules affecting sellers of listed services (drivers, deliverers, and short-stay and visitor accommodation owners). These have been changes implemented over 2024 and upcoming changes from April 2025, and we are encouraging customers to check if and how the rules apply to them relating to flat rate credits, and how to complete their income tax return for the 2025 income tax year.</p>	Campaign landing page, digital advertising, social media advertising, Business.govt.nz.
March – June 2025	<p>Small business cashflow scheme</p> <p>From 17 March-30 June we're running a marketing campaign to raise awareness that many loans under the Small Business Cashflow Loan Scheme (SBC) will be reaching their Final Repayment Date. If not repaid, loans start automatically defaulting in START (20 working days after the loan approval date anniversary). From mid-April we will be sending letters through myIR to approximately 23K customers in this campaign who have their SBC account linked to a tax agent and notifying agents of their opportunities to assist their clients. All campaign activities encourage customers to visit ird.govt.nz/sbc-loan.</p>	Campaign landing page, digital advertising, social media advertising, letters/e-notifications (DM), Media releases, Business.govt.nz.

Date	Topic	Channels
Feb – July 2025	<p>End of tax year</p> <p>The purpose of this campaign is to:</p> <ul style="list-style-type: none"> - Educate: tax bills. Targeting customers with multiple income streams, including paid parental leave (PPL) and lump sum payments. - Engage: customers with tips to help with the end of tax year – logging into myIR and updating bank account and contact details. - Inform: Working for Families customers – when they can expect their IITA/WfFTC assessment square up and why there could be a delay between receiving each one. We want to inform customers and reduce 'low value' contacts. 	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
May – June 2025	<p>7 July income tax returns</p> <p>The 7 July marketing campaign runs each year with the purpose of encouraging customers to file on time (by 7 July) and online via myIR. With various changes introduced over the past few years, including new trust disclosure requirements and property interest limitation rules, our messaging this year will also continue to remind customers about their new filing requirements and how to file correctly.</p>	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
April – May 2025	<p>Child support debt</p> <p>The purpose of this campaign is to increase customer contacts/engagement and help towards child support debt reduction.</p>	Direct marketing: emails, letters, SMS, and outbound calls. Followed by legal action process.
April – June 2025	<p>Fringe Benefit Tax – common mistakes</p> <p>There are a number of common mistakes people make when it comes to Fringe Benefit Tax (FBT) and some widely held misconceptions. The main purpose of this campaign is to improve FBT compliance by highlighting things that people sometimes get wrong, so we can in turn support our customers to make sure they get it right.</p>	Digital advertising and social media advertising.

Date	Topic	Channels
April – June 2025	<p>2025 Toolbox – Construction – Round 3</p> <p>The purpose of this campaign is to encourage tradies to address their overdue returns and outstanding debt and remind them about their general tax obligations, including:</p> <ul style="list-style-type: none"> - Record keeping - Expenses - Income tax - GST - Employer obligations <p>The campaign also encourages customers to register for seminars or business advisory visits if they need more support.</p>	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing), and SMS.
Ongoing	<p>Scam awareness</p> <p>Updating customers on scams and taking care when online.</p>	Social media only.
July 2024 – June 2025	<p>Monthly campaign to GST customers</p> <p>Monthly reminders for GST customers to file and pay their GST on time. Encourages them to self-serve online.</p>	Social media reminders.
June 2024 – June 2025	<p>FamilyBoost campaign</p> <p>Campaign to educate families (parents and caregivers) about what FamilyBoost is, who might be eligible, how to register and claim.</p>	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing).
July 2024 – June 2025	<p>Student loan campaign</p> <p>targeted to overseas based customers or those thinking of moving overseas. The purpose is to raise customers awareness of their repayment obligations and encourage them to log into myIR and make the required payment.</p> <p>Direct campaigns to Overseas Based Borrowers:</p> <ul style="list-style-type: none"> o September 24 – Repayment due date reminder o October 24 – Missed payment follow up o March 25 – Repayment due date reminder o April 25 – Missed payment follow up 	Targeted emails, letters, social media, and digital advertising.

Date	Topic	Channels
July 2025 – March 2026	<p>Avoid tax bills</p> <p>Educate: tax bills. Targeting customers with multiple income streams, including paid parental leave (PPL) and lump sum payments.</p>	Social and FOH.
August 2024 – June 2025	<p>Donation Tax Credit Campaign</p> <p>This campaign aims to maintain customer awareness of digital filing for donation tax credits through myIR, throughout the year. Recent data tells us that paper filing rates are decreasing year-on-year.</p> <p>In previous years we saw no need for a targeted approach (no paid ads). However, based on a recent piece of work surrounding DTC, the Policy team presented some findings to gain a deeper understanding of this space. This was from the perspective of both donors and donees. As a result of these insights, we will apply a more targeted approach to:</p> <ul style="list-style-type: none"> ○ Reach younger and middle-aged audiences (ages 18-40+) to spread awareness around DTC. ○ Reach older generations (ages 50+) to encourage them to use myIR. ○ Dispel the misconception that claiming is not difficult, but simple. ○ Keep encouraging people to claim throughout the year and beat the rush. ○ Highlight positive stories about claiming if there is an appetite for it. 	Social media and FOH.
October 2024 – June 2025	<p>Hidden Economy – Get It Right (GIR) campaign</p> <p>The purpose of the GIR campaign is to remind business owners within the GIR work programme of their tax and employee obligations; with a particular focus on book-keeping, filing and paying and employer obligations. Target audience: liquor and vape outlets, high risk retail/personal services e.g. beauty salons, hairdressers, barbers, personal health and fitness trainers.</p>	Out of home – posters and retail network screens, digital advertising, social media, Google Search, and proactive media releases.

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 297-25 [25OIA2206]	Jason Batchelor	Jason Batchelor	s 9(2)(a)	All communications sent between the MoF or her office and the MoR or his office, and to TSY or Inland Revenue regarding FamilyBoost in the last week (17 to 24 April).

FOR MINISTERS' OFFICE USE

CIR OIAs – for Minister's office to note or consultation.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2095	Extended to: 14/05/2025	Extended to: 21/05/2025	Member of the Public	Briefings provided to Ministers on options to amend tax credit settings to enable greater financial security and/or reduce the Effective Marginal tax Rate of low-income individuals.
25OIA2112	Received	Extended to: 12/05/2025	s 9(2)(a)	Copies of BN2025/035, IR2025/007, BN2025/051, IR2025/018, BN2025/061, IR2025/066, IR2025/012 & IR2025/022.
25OIA2135	Extended to: 28/05/2025	Extended to: 04/06/2025	s 9(2)(a)	Copies of all reports, briefings, documents and emails relating to any incidents when material or items were mistakenly left unaccompanied in public.
25OIA2136	Received	14/05/2025	s 9(2)(a)	Copies of any briefings or reports on the predicted impact of the increases in interest rates that came in on April 1 on student loan repayments for those overseas.
25OIA2138	13/05/2025	14/05/2025	s 9(2)(a)	Copy of IR2025/066: Base maintenance measure for inclusion in upcoming Amendment Paper.
25OIA2146	08/05/2025	15/05/2025	s 9(2)(a)	Copies of IR2025/080 - GST treatment of management fees charged to managed funds – next steps and IR2025/138 Information on Budget 2025 Initiatives.

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2156	12/05/2025	19/05/2025	s 9(2)(a)	Feedback received and notes, agendas and details about meetings regarding the call for public submissions on 'IRD consultation on taxation for not-for-profits'.
25OIA2158	12/05/2025	19/05/2025	s 9(2)(a)	All reports, submissions, aide memoires, briefings, reports, analysis, and sent, held, or received in relation to updates to Diversity and Inclusion, or Diversity, Equity, and Inclusion (DEI), or Belonging and Inclusion, regulation policies, plans, and strategies.
25OIA2183	15/05/2025	22/05/2025	s 9(2)(a)	Copies of IR2025/080, 25SR07, BN2025/121, 25SR08, BN2025/041, 25SR09, IR2025/138, BN2025/139, 25SR09, BN2025/102 and IR2025/078.
25OIA2162	18/05/2025	19/05/2025	s 9(2)(a)	FBT obligations where an employer, including Ministerial Services or any other government department, funds the installation of an EV charger at an employee's home.
25OIA2191	16/05/2025	23/05/2025	s 9(2)(a)	Copies of all advice sent to the MoF and MoR or their offices regarding FamilyBoost in the last 2 months.

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2194	16/05/2025	23/05/2025	s 9(2)(a)	All comms between IR officials and the MoF's office re FamilyBoost rebate scheme from 14 October 2023 to date, and all internal comms regarding the modelling/forecasting for FB scheme.
25OIA2202	16/05/2025	23/05/2025	s 9(2)(a)	All communications sent from or received by tier one and tier two staff regarding FamilyBoost in the last week (17 to 24 April).
25OIA2192	19/05/2025	23/05/2025	s 9(2)(a)	The modelling done for the FamilyBoost scheme uptake, including any updates, and copies of all internal communication about WPQs about FamilyBoost in the last two months.
25OIA2208	20/05/2025	27/05/2025	Member of the Public	Number of families that have applied, approved and received FamilyBoost payments, and reports/analyses on the reasons for low uptake of the scheme.
25OIA2203	23/05/2025	26/05/2025	Member of the Public	Assumptions behind the updated FamilyBoost forecast of \$723m.

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2221	29/05/2025	30/05/2025	s 9(2)(a)	Copies of: Joint Report by Inland Revenue and the Treasury IR2025/078: Local Water Done Well tax issues Inland Revenue Report IR2025/138: Information on Budget 2025 Initiatives Inland Revenue Briefing Note BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2230	30/05/2025	03/06/2025	s 9(2)(a)	Copy of IR2025/078: Local Water Done Well tax issues
25OIA2231	30/05/2025	03/06/2025	s 9(2)(a)	Copy of IR2025/078: Local Water Done Well tax issues

Briefing note

Reference: BN2025/223

Date: 9 May 2025

To: Revenue Advisor, Minister of Finance – Emma Grigg
Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy

From: Samantha Putt

Subject: Speaking notes for LEG on 15 May 2025

Purpose

1. This briefing note contains speaking notes for the Minister of Finance on the Cabinet paper **Taxation (Budget Measures) Bill: Approval for introduction**, which is being considered by the Cabinet Legislation Committee on 15 May 2025.
2. The Cabinet paper seeks the approval to introduce the Taxation (Budget Measures) Bill on Budget Day.

Consultation with the Treasury

3. The Treasury was informed about this briefing note.

Samantha Putt
Policy Advisor
s 9(2)(a)

Speaking Notes for Cabinet Legislation Committee
10am, 15 May 2025

Taxation (Budget Measures) Bill: Approval for introduction

Purpose

- 1 I recommend the Committee authorise the introduction of the Taxation (Budget Measures) Bill on Budget Day.
- 2 The Bill should be passed as soon as possible under urgency.

Contents of the Bill

- 3 The Bill includes the tax measures Cabinet agreed to as part of Budget 2025. The Bill:
 - introduces Investment Boost, a partial expensing regime to lift capital investment and help increase productivity.
 - effects several changes to the KiwiSaver regime:
 - i. increasing contribution rates for both employers and employees but also providing for employees to apply for a temporary rate reduction,
 - ii. extending eligibility for employer contributions and the government contribution to 16- and 17-year-olds, and
 - iii. income testing and reducing the government contribution;
 - increases the Working for Families abatement threshold and abatement rate, and introduces income testing the first year of the Best Start tax credit.

Consultation

- 4 The Treasury, Ministry of Social Development and the Department of the Prime Minister and Cabinet were consulted on the relevant items in this Bill.
- 5 The Ministry of Justice reviewed the Bill for consistency with the Bill of Rights Act and no issues were identified.

Speaking Notes for Cabinet Legislation Committee

10am, 15 May 2025

Fiscals

- 6 The fiscal impact of the Budget measures has been agreed as part of the Budget process.

Communications

- 7 The Minister of Finance's office is coordinating communications on all Budget items.
- 8 Inland Revenue's communications will support the implementation of the items in this Bill.

Timing/Next steps

- 9 Cabinet has delegated authority to the Minister of Finance and the Leader of the House to decide which legislation will progress under urgency on Budget Day as Budget night legislation.
- 10 The Minister of Finance and the Leader of the House have agreed that this Bill be progressed through all stages under urgency on Budget Day.

**Briefing note**

Reference: BN2025/230

Date: 12 May 2025

To: Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy
Private Secretary, Minister of Finance – Emma Grigg

Copy to: Peter Mersi, Commissioner
Lisa Barrett, Deputy Commissioner, Customer and Compliance Services, Business
James Grayson, Deputy Commissioner, Customer and Compliance Services, Individuals
Joanne Petrie, Executive Support Advisor to the Commissioner
Denise Wright, Management Support to Deputy Commissioner, Customer and Compliance Services, Business
Carolyn Patchell, Management Support to Deputy Commissioner, Customer and Compliance Services, Individuals

From: Raelene Stewart, Group Lead, Customer Interaction – Micro Business

Subject: **Small Business Cashflow (Loan) Scheme briefing note**

Purpose

1. The Minister has asked for background information on the Small Business Cashflow Loan Scheme in relation to the media release to be issued on 12 May 2025.

Background and context

2. The Small Business Cashflow Loan Scheme was introduced on the 12th of May 2020 to provide support for small businesses struggling due to loss of revenue because of COVID. Customers have 5 years from their loan's date of approval to pay off the loan.
3. From 12 May 2025, the original 2020 SBCS loans will reach the 5-year term for the majority of these customers. Our system will automatically default the loan 20 working days after the loan term falls due. This means that from June 2025, Inland Revenue will default a loan if it has not been paid in full.
4. Once the loan is defaulted, default interest will be charged automatically from the date of default. The default interest is currently 13.88% (calculated based on use of money interest of 10.88% plus standard interest rate of 3%).
5. To avoid default interest being charged, the customer can contact us by phone before the expiry of the loan term to re-negotiate their repayment plan to suit their financial circumstances. When a repayment plan is in place, the interest rate will be charged at the standard rate of 3%.
6. Where a customer has already defaulted, they can make a lump sum payment to pay off the loan (including interest charged). However, if they have difficulties making a lump sum payment, they can also contact us to set up a new repayment plan. Once a repayment plan is in place, the interest rate will go back to the standard rate of 3%.

7. Customers in financial hardship can also apply for relief. All relief applications are considered on a case-by-case basis.

Marketing campaign and compliance activities

8. Marketing campaigns started in March 2025 (including digital advertising, social media advertising, tax agent newsletter and direct marketing) to raise awareness that the loan term is expiring and encourage customers to repay their loan to avoid interest charged and to contact us if they have any difficulties.
9. Along with the marketing campaign, we have also started outbound calling campaigns focusing on customers who are behind on their repayment plans or have defaulted to assist them to get back on track.

Loan Statistics

10. In total, \$2.367b in loans were issued to 129,495 customers.
11. As of 30 April 2025, total repayments of \$1.514b have been received and 64,000 customers had repaid their loan in full.
12. 74,307 customers are on repayment plans with loan balance of \$650 million still owing and 14,304 customers already defaulted with loan balance of \$243 million.
13. A summary of key statistics is as follows:

	No. of customers	No. of loans	Loan Amount	Remaining Balance
Total Small Business Cashflow Loan	129,495	151,790	\$2.367b	\$853m
Total repayments received	unavailable	unavailable	\$1,570b	\$853m
Repayment plans	74,307	unavailable	\$1.053b	\$650m
Defaulted Loans	14,304	17,976	\$252m	\$243m

14. So far, outbound calling campaigns have reached over 1,500 customers with defaulted loans and tax debt since February 2025. Almost 20% of these customers entered into an arrangement for the debt, 30% of customers had a deduction notice to collect the debt directly from their bank account or salary/wages (for individuals), and 33% of the customers have made a lump sum payment towards the debt. As a result, we recovered almost \$10 million of SBC and Tax debt from these customers.

Future activity

15. Customers can send a web message or contact us by phone to set up or amend their repayment plans for SBC.
16. We continue to explore future optimisation opportunities to improve customer experience and enhance our recovery processes. This includes improvement to myIR to allow customers to self-serve more efficiently to manage their remaining SBC loan balance.
17. Automation will free up resources to use collection tools in a more targeted way.



25SR14 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 23 May 2025
Date issued: Thursday 15 May 2025

New topical issues

New items since the last Status Report (issued on 08 May 2025).

Policy
s 9(2)(f)(iv)
s 9(2)(f)(iv)

<p>Updated PSP numbers from section 17L review report</p>	<p>In March 2025, officials reported to you on the regular collection of bulk data from payment service providers (PSP) under section 17L of the Tax Administration Act 1994. It has come to our attention that some of the figures provided on the PSP intervention pilots were incorrect.</p> <p>In relation to the unfiled returns intervention pilot, the 2,571 overdue returns were worth a combined \$8.6 million in additional GST assessments, with payments of \$3.8 million being received. It was reported to you that these returns were worth \$33.5 million with \$27.3 million being received. The incorrect numbers have not been released publicly or in any other material. The change in numbers does not impact the recommendations in the report.</p> <p>The intervention pilot had just been completed at the time of writing the report. At that point, there was no standardisation of the measures used to look at the data or the naming conventions for the data. There was also a lack of clarity when it came to the number of different measures being used and how many data points this created. To ensure this does not happen again, a standardised approach will be developed and used, and simpler calculations will be used with two-step reporting for more accurate results.</p>
<p>Operational</p>	
<p>FamilyBoost Update</p>	<p>Since the last update, for the period 8 May 2025 to 14 May 2025, we have:</p> <ul style="list-style-type: none"> • received 398 registrations • created 378 FamilyBoost accounts <p>Since registrations opened until 14 May 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received FamilyBoost registrations from 76,060 households • created FamilyBoost accounts for 75,251 households • 49 registrations still in progress and have declined 760 <p>Since claims opened until 14 May 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received 1668,810 claims relating to 69,141 households <ul style="list-style-type: none"> ○ 63,699 relate to the quarter period ending 30 Sept 2024 ○ 54,979 relate to the quarterly period ending 31 Dec 2024 ○ 50,132 relate to the quarterly period ending 31 Mar 2025 • paid \$49,206,771 towards 134,147 claims for 58,864 households <ul style="list-style-type: none"> ○ \$17,489,763 relates to the quarterly period ending 30 Sep 2024 for 46,645 claims ○ \$15,676,474 relates to the quarterly period ending 31 Dec 2024 for 44,052 claims ○ \$16,040,534 relates to the quarterly period ending 31 Mar 2025 for 43,450 claims • 1,070 claims still in progress and have declined 27,549. <p>Note: Data provided is always point in time as cases stage throughout the day. The individual Paid values are rounded and may result in some total Paid discrepancies.</p>

<p>Hamilton Long Term Accommodation Recommendation</p>	<p>Inland Revenue intends to submit a paper on 23 May 2025, seeking your authorisation and delegation for the Commissioner of Inland Revenue to enter into financial and property lease commitments for Inland Revenue’s Hamilton long-term accommodation.</p> <p>We have an opportunity to optimise our footprint in Hamilton (currently spread across two sites, both with lease renewal milestones in late 2027), by consolidating into an existing site or moving to a new site (no new funding required). s 9(2)(b)(ii)</p>
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Bills

Bill title
Digital Services Tax Bill
Approximate date of enactment
To be confirmed
Current status
The Digital Services Tax Bill was introduced into the House on 31 August 2023. It was reinstated under the current parliament. (Budget Sensitive) Cabinet decided to discharge the Bill on Monday 24 March 2025. Discharge will follow in due course.

Bill title
Taxation (Budget Measures) Bill (Budget Sensitive - Restricted)
Approximate date of enactment
Shortly after 23 May 2025
Current status
The Taxation (Budget Measures) Bill was considered by the Cabinet Legislation Committee on 15 May 2025.

Cabinet papers – other portfolios

Papers Inland Revenue have been consulted on. New items have been shaded.

Agency	Ministry of Business, Innovation and Employment (MBIE)
Committee	Cabinet Economic Policy Committee – 21 May 2025
Paper title	Introducing a new long-term visitor visa for parents
Summary	This paper seeks agreement to introduce a new long-term renewable visitor visa for parents of New Zealand citizens and residents (Parent Boost Visa) and its key design parameters. These parameters include requirements for financial support, healthcare and requiring limitations on the grant of the visa, including periods to be spent offshore.
Inland Revenue view	We indicated to MBIE that there could be tax implications for recipients of the visa. This feedback has been incorporated into the Cabinet paper.

Agency	Ministry of Business, Innovation and Employment
Committee	Economic Policy Committee – 4 June 2025
Paper title	Cabinet report back on all of government approach to scams
Summary	The paper reports back to Cabinet on a proposal for government and industry to work together more effectively to address online financial scams. Losses from online financial scams continue to harm New Zealanders, with reported losses around \$200 million a year, but they could be as high as \$2b. A lack of industry incentives and insufficient regulatory and operational settings have contributed to this issue. To address this the paper proposes to: release a 'Scams Action Plan' to inform the public of the anti-scam initiatives underway across the public and private sector; establish a partnership with the private sector to oversee scam disruption activities, enhance coordination efforts and improve consumer protection; and introduce a legislative 'safe harbour' to protect private sector businesses wishing to block suspected scam websites from liability for errors.
Inland Revenue view	Inland Revenue is broadly supportive of the approach to do more to address the growing emotional and economic cost of scams. We noted to MBIE that the scams work should be linked to the broader work being done across government on organised crime due to many scams having strong links to organised crime. The link between organised crime and cyber fraud was noted in the March report from the Ministerial Advisory Group on organised crime.

Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
IR2025/199	MoR: Agree to recs MoF: Agree to recs and refer to Assoc MoE	FamilyBoost options to expand eligibility	Reporting on potential options to change the eligibility of FamilyBoost.	LEG 11/06/2025	30/05/2025
IR2025/131	MoR: Agree to recs	Overseas donee status: New additions to the Income Tax Act for inclusion in the next available taxation bill for 2025	The report seeks approval to the next batch of requests for overseas donee status for inclusion in the first omnibus taxation bill for 2025. The report will also include recommendations to decline some requests.		30/05/2025

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/187	MoR: Note, Indicate and Agree to recs MoF: Note and Agree to recs	Measures for inclusion in the August 2025 omnibus taxation Bill	This report seeks Ministers' agreement to set the annual income tax rates for the 2025-26 tax year in the omnibus taxation Bill scheduled for introduction in August 2025. It also seeks agreement to include policy items in the draft Cabinet paper.	ECO 30/06/2025	30/05/2025
s 9(2)(f)(iv)					
IR2025/198	MoR: Note and Refer to MoF	Tax Monitoring report: Collections to April 2025	Tax outturn monitoring report for April 2025 with variances reported against BEFU2025.		30/05/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					
IR2025/167	MoR: Note	Adjusting the per diem threshold for film workers	Provides advice on a proposal to make a CPI adjustment to the film worker per diem.		06/06/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

ED&I, Enterprise Services, CCS-I, CCS-B, & TCO

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Legal requirement (Yes or no, if yes when)	Due to Minister (Week ending)
IR2025/193	MoR to note	Quarterly performance report and debt report Q3 (Jan- Mar 2025)	Report to the Minister on IR's performance for Q3 and debt reporting for Q3	No	23/05/2025

Upcoming meetings/events

19 May	Going for Growth Ministerial Group: Competitive Business Settings Group
19 May	Minister of Revenue meeting
19 May	Joint Ministers' meeting (TBC)
20 May	Institute of Directors
28 May	Tax System Forum
04 June	Minister of Revenue meeting (TBC)
10 June	CTG
11 June	Minister of Revenue meeting – Estimates prep
16 June	Going for Growth Ministerial Group – Innovation Technology and Science
18 June	Vote Revenue Estimates Hearing
23 June	Joint Ministers' meeting
24 June	Minister of Revenue meeting
26 June	Southern Cross
30 June	Going for Growth Ministerial Group: Competitive Business Settings Group

IR publicity

Date	Topic	Channels
March – June 2025	<p>Brightline</p> <p>The purpose of this campaign is to remind customers of the changes to Brightline property rules that were made in 2024. Activity will run for four months and remind customers that for properties sold on or after 1 July 2024, the bright-line property rule applies if the property is sold within 2 years of purchasing it.</p>	Digital advertising, social media advertising.
March – June 2025	<p>Interest deductibility</p> <p>The purpose of this campaign is to remind customers of the current interest limitation rules for the 2024/25 filing year and bring awareness to the changes coming from 1 April 2025.</p>	Digital advertising, social media advertising.
March – June 2025	<p>Sharing economy GST changes for online services</p> <p>From 10 March we are running a 4-month campaign to raise awareness about the rules affecting sellers of listed services (drivers, deliverers, and short-stay and visitor accommodation owners). These have been changes implemented over 2024 and upcoming changes from April 2025, and we are encouraging customers to check if and how the rules apply to them relating to flat rate credits, and how to complete their income tax return for the 2025 income tax year.</p>	Campaign landing page, digital advertising, social media advertising, Business.govt.nz.
March – June 2025	<p>Small business cashflow scheme</p> <p>From 17 March-30 June we're running a marketing campaign to raise awareness that many loans under the Small Business Cashflow Loan Scheme (SBC) will be reaching their Final Repayment Date. If not repaid, loans start automatically defaulting in START (20 working days after the loan approval date anniversary). From mid-April we will be sending letters through myIR to approximately 23K customers in this campaign who have their SBC account linked to a tax agent and notifying agents of their opportunities to assist their clients. All campaign activities encourage customers to visit ird.govt.nz/sbc-loan.</p>	Campaign landing page, digital advertising, social media advertising, letters/e-notifications (DM), Media releases, Business.govt.nz.

Date	Topic	Channels
Feb – July 2025	<p>End of tax year</p> <p>The purpose of this campaign is to:</p> <ul style="list-style-type: none"> - Educate: tax bills. Targeting customers with multiple income streams, including paid parental leave (PPL) and lump sum payments. - Engage: customers with tips to help with the end of tax year – logging into myIR and updating bank account and contact details. - Inform: Working for Families customers – when they can expect their IITA/WfFTC assessment square up and why there could be a delay between receiving each one. We want to inform customers and reduce 'low value' contacts. 	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
May – June 2025	<p>7 July income tax returns</p> <p>The 7 July marketing campaign runs each year with the purpose of encouraging customers to file on time (by 7 July) and online via myIR. With various changes introduced over the past few years, including new trust disclosure requirements and property interest limitation rules, our messaging this year will also continue to remind customers about their new filing requirements and how to file correctly.</p>	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
April – May 2025	<p>Child support debt</p> <p>The purpose of this campaign is to increase customer contacts/engagement and help towards child support debt reduction.</p>	Direct marketing: emails, letters, SMS, and outbound calls. Followed by legal action process.
April – June 2025	<p>Fringe Benefit Tax – common mistakes</p> <p>There are a number of common mistakes people make when it comes to Fringe Benefit Tax (FBT) and some widely held misconceptions. The main purpose of this campaign is to improve FBT compliance by highlighting things that people sometimes get wrong, so we can in turn support our customers to make sure they get it right.</p>	Digital advertising and social media advertising.

Date	Topic	Channels
April – June 2025	<p>2025 Toolbox – Construction – Round 3</p> <p>The purpose of this campaign is to encourage tradies to address their overdue returns and outstanding debt and remind them about their general tax obligations, including:</p> <ul style="list-style-type: none"> - Record keeping - Expenses - Income tax - GST - Employer obligations <p>The campaign also encourages customers to register for seminars or business advisory visits if they need more support.</p>	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing), and SMS.
Ongoing	<p>Scam awareness</p> <p>Updating customers on scams and taking care when online.</p>	Social media only.
July 2024 – June 2025	<p>Monthly campaign to GST customers</p> <p>Monthly reminders for GST customers to file and pay their GST on time. Encourages them to self-serve online.</p>	Social media reminders.
June 2024 – June 2025	<p>FamilyBoost campaign</p> <p>Campaign to educate families (parents and caregivers) about what FamilyBoost is, who might be eligible, how to register and claim.</p>	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing).
July 2024 – June 2025	<p>Student loan campaign</p> <p>targeted to overseas based customers or those thinking of moving overseas. The purpose is to raise customers awareness of their repayment obligations and encourage them to log into myIR and make the required payment.</p> <p>Direct campaigns to Overseas Based Borrowers:</p> <ul style="list-style-type: none"> o September 24 – Repayment due date reminder o October 24 – Missed payment follow up o March 25 – Repayment due date reminder o April 25 – Missed payment follow up 	Targeted emails, letters, social media, and digital advertising.

Date	Topic	Channels
July 2025 – March 2026	<p>Avoid tax bills</p> <p>Educate: tax bills. Targeting customers with multiple income streams, including paid parental leave (PPL) and lump sum payments.</p>	Social and FOH.
August 2024 – June 2025	<p>Donation Tax Credit Campaign</p> <p>This campaign aims to maintain customer awareness of digital filing for donation tax credits through myIR, throughout the year. Recent data tells us that paper filing rates are decreasing year-on-year.</p> <p>In previous years we saw no need for a targeted approach (no paid ads). However, based on a recent piece of work surrounding DTC, the Policy team presented some findings to gain a deeper understanding of this space. This was from the perspective of both donors and donees. As a result of these insights, we will apply a more targeted approach to:</p> <ul style="list-style-type: none"> ○ Reach younger and middle-aged audiences (ages 18-40+) to spread awareness around DTC. ○ Reach older generations (ages 50+) to encourage them to use myIR. ○ Dispel the misconception that claiming is not difficult, but simple. ○ Keep encouraging people to claim throughout the year and beat the rush. ○ Highlight positive stories about claiming if there is an appetite for it. 	Social media and FOH.
October 2024 – June 2025	<p>Hidden Economy – Get It Right (GIR) campaign</p> <p>The purpose of the GIR campaign is to remind business owners within the GIR work programme of their tax and employee obligations; with a particular focus on book-keeping, filing and paying and employer obligations. Target audience: liquor and vape outlets, high risk retail/personal services e.g. beauty salons, hairdressers, barbers, personal health and fitness trainers.</p>	Out of home – posters and retail network screens, digital advertising, social media, Google Search, and proactive media releases.

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 297-25 (25OIA2206)	16/05/2025	23/05/2025	s 9(2)(a)	All communications between the MoF or her office and the MoR or his office, and to TSY or Inland Revenue regarding FamilyBoost between 17 to 24 April
MOIA 310-25 (25OIA2268)	04/06/2025	11/06/2025	s 9(2)(a)	A list of documents produced or received by the MoR in April and copies of IR2025/078 & BN2025/113
MOIA 312-25 (25OIA2274)	05/06/2025	12/06/2025	s 9(2)(a)	All documents and communications received by the MoR since 1 January 2024 relating to tax for unrelated business income for charitable entities, all documents received by the MoR relating to the Taxation and the non-for-profit issues paper

FOR MINISTERS' OFFICE USE

CIR OIAs – for Minister's office to note or consultation.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2095	Extended to: 14/05/2025	Extended to: 21/05/2025	Member of the Public	Briefings provided to Ministers on options to amend tax credit settings to enable greater financial security and/or reduce the Effective Marginal tax Rate of low-income individuals
25OIA2135	Extended to: 28/05/2025	Extended to: 04/06/2025	s 9(2)(a)	Copies of all reports, briefings, documents and emails relating to any incidents when material or items were mistakenly left unaccompanied in public
25OIA2156	Received	19/05/2025	s 9(2)(a)	Feedback received and notes, agendas and details about meetings regarding the call for public submissions on 'IRD consultation on taxation for not-for-profits'
25OIA2158	16/05/2025	19/05/2025	s 9(2)(a)	All reports, submissions, aide memoires, briefings, reports, analysis, and sent, held, or received in relation to updates to Diversity and Inclusion, or Diversity, Equity, and Inclusion (DEI), or Belonging and Inclusion, regulation policies, plans, and strategies
25OIA2183	15/05/2025	22/05/2025	s 9(2)(a)	Copies of IR2025/080, 25SR07, BN2025/121, 25SR08, BN2025/041, 25SR09, IR2025/138, BN2025/139, 25SR09, BN2025/102 and IR2025/078

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2162	18/05/2025	19/05/2025	s 9(2)(a)	FBT obligations where an employer, including Ministerial Services or any other government department, funds the installation of an EV charger at an employee's home
25OIA2191	16/05/2025	23/05/2025	s 9(2)(a)	Copies of all advice sent to the MoF and MoR or their offices regarding FamilyBoost in the last 2 months
25OIA2194	09/06/2025	24/06/2025	s 9(2)(a)	All comms between IR officials and the MoF's office re FamilyBoost rebate scheme from 14 October 2023 to date, and all internal comms regarding the modelling/forecasting for FB scheme
25OIA2202	16/05/2025	23/05/2025	s 9(2)(a)	All communications sent from or received by tier one and tier two staff regarding FamilyBoost between 17 to 24 April
25OIA2192	19/05/2025	23/05/2025	s 9(2)(a)	The modelling done for the FamilyBoost scheme uptake, including any updates, and copies of all internal communication about WPQs about FamilyBoost in the last two months

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2208	20/05/2025	27/05/2025	Member of the Public	Number of families that have applied, approved and received FamilyBoost payments, and reports/analyses on the reasons for low uptake of the scheme
25OIA2203	23/05/2025	26/05/2025	Member of the Public	Assumptions behind the updated FamilyBoost forecast of \$723m
25OIA2220	29/05/2025	30/05/2025	s 9(2)(a)	Copies of BN2025/102: Tax information for Infrastructure Investment Summit, IR2025/080: GST treatment of management fees charged to managed funds next steps, IR2025/138: Information on Budget 2025 Initiatives, and BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2221	29/05/2025	30/05/2025	s 9(2)(a)	Copies of: Joint Report by Inland Revenue and the Treasury IR2025/078: Local Water Done Well tax issues Inland Revenue Report IR2025/138: Information on Budget 2025 Initiatives Inland Revenue Briefing Note BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2230	30/05/2025	03/06/2025	s 9(2)(a)	Copy of IR2025/078: Local Water Done Well tax issues
25OIA2231	30/05/2025	03/06/2025	s 9(2)(a)	Copy of IR2025/078: Local Water Done Well tax issues

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2239	04/06/2025	05/06/2025	Special Interest Group	Advice and analysis prepared on the taxation of charities where these matters are considered, specifically the estimates of the fiscal benefit and how that has been calculated
25OIA2257	03/06/2025	10/06/2025	s 9(2)(a)	Latest forecast of debt impairments and write-offs (including PAYE) for the 2025 year and reason for increase over past couple years
25OIA2260	03/06/2025	10/06/2025	s 9(2)(a)	Copies of IR2025/138: Information on Budget 2025 Initiatives and BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2264	03/06/2025	10/06/2025	s 9(2)(a)	Copies of BN2025/017: US Presidential Memo concerning the Global Minimum Tax, BN2025/031: 2025-26 Student loan repayment threshold & IR2025/078: Local Water Done Well tax issues
25OIA2273	05/06/2025	12/06/2025	s 9(2)(a)	All documents regarding the tax for unrelated business income for charitable entities prior to the 24 February 2025 issues paper and all documents relating to the Taxation and the non-for-profit issues paper



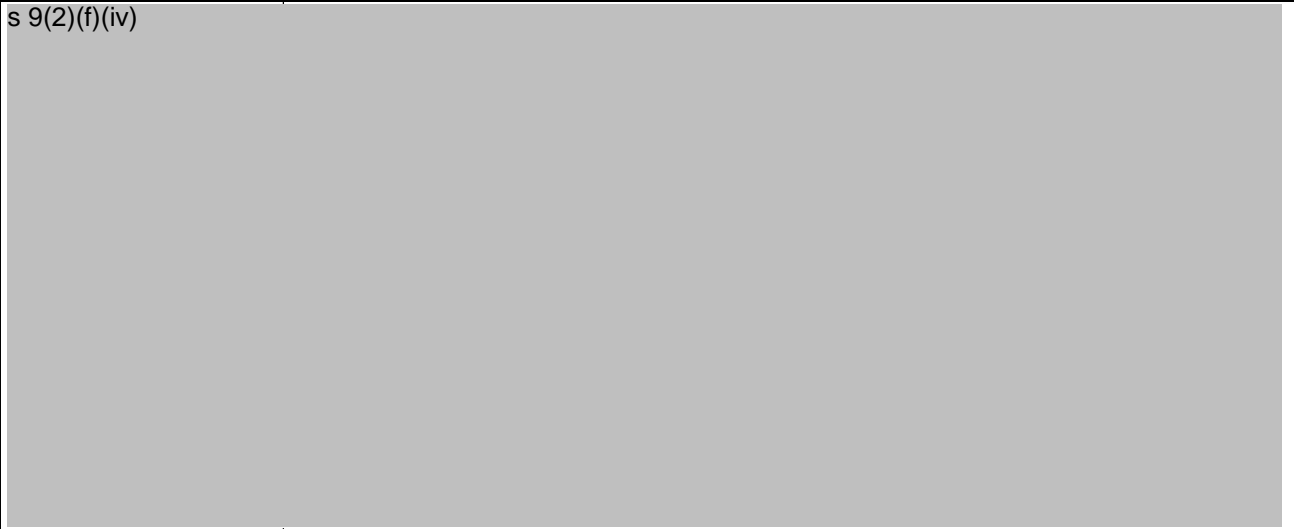
25SR15 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 30 May 2025
Date issued: Thursday 22 May 2025

New topical issues

New items since the last Status Report (issued on 15 May 2025).

Policy	
Early Childhood Education funding review	<p>Cabinet has agreed to undertake a review of some funding for early childhood education through a Ministerial Advisory Group. Minister Seymour will be taking a paper through the Appointments Cabinet Committee (APH) soon on members for the group.</p> <p>A soft launch of the review will occur in early June through a speech to sector representatives and a formal announcement will be made later in June after APH have approved the membership.</p> <p>Inland Revenue will be involved in supporting the review, although the terms of reference specifically refer to FamilyBoost not being removed or reduced as part of the review's consideration. However, any changes to other subsidies for fees will have flow-on consequences for FamilyBoost. The review will also provide opportunities for Inland Revenue to better understand the sector and seek feedback on fees and government support more generally.</p> <p>Minister Seymour will keep relevant Ministers updated on how the review progresses.</p>
s 9(2)(f)(iv)	

Operational

FamilyBoost Update

Since the last update, for the period 15 May 2025 to 21 May 2025, we have:

- received 348 registrations
- created 334 FamilyBoost accounts

Since registrations opened until 21 May 2025, inclusive, we have:

- received FamilyBoost registrations from 76,408 households
- created FamilyBoost accounts for 75,595 households
- 36 registrations still in progress and have declined 777

Since claims opened until 21 May 2025, inclusive, we have:

- **received** 169,937 claims relating to 69,440 households
 - 63,841 relate to the quarter period ending 30 Sept 2024
 - 55,161 relate to the quarterly period ending 31 Dec 2024
 - 50,935 relate to the quarterly period ending 31 Mar 2025
- **paid** \$49,508,204 towards 135,076 claims for 59,160 households
 - \$17,527,254 relates to the quarterly period ending 30 Sep 2024 for 46,764 claims
 - \$15,730,612 relates to the quarterly period ending 31 Dec 2024 for 44,201 claims
 - \$16,250,337 relates to the quarterly period ending 31 Mar 2025 for 44,111 claims
- 975 claims still in progress and have declined 27,819

Note: Data provided is always point in time as cases stage throughout the day. The individual Paid values are rounded and may result in some total Paid discrepancies.

Key Performance Indicators

Key metrics form Inland Revenue’s set of service delivery measures that summarise our performance in areas covering customers filing and reporting accurately, customers paying on time, our support for customers that helps them meet their obligations, and revenue results.

Key results at a glance for YTD April 2025			
Measure	YTD Apr 2025	YTD Apr 2024	Target or forecast
Percent of returns filed by customers were on time	97.1%	97.0%	95%
Return on investment from all compliance activities for every dollar spent	\$12.80	\$9.38	\$10.00
Percent of calls answered	76.9%	72.6%	60%
Percent of tax and social policy registrations processed within 5 working days	90.8%	86.4%	85%
Percent of the tax payments made by customers were on time	88.9%	88.8%	90%
Percent of tax payments made on time by value	96.0%	95.6%	94%
Percent of student loan customers met their obligations	81.8%	81.4%	85%
Percent of child support assessments were paid on time	75.9%	71.9%	70%
Percent of new customer debt was resolved within 6 months	64.6%	58.0%	50%
Percent of tax debt value under an active repayment plan*	13.4%	N/A	Improve on baseline (13.7%)
Overall, IR has met 80.8% of available output measurements			
Revenue performance	YTD at Mar 25	YTD at Mar 24	
Tax revenue	\$85.3b	\$85.3b	Forecast: \$86.5b
Tax receipts	\$84.4b	\$80.5b	Forecast: \$84.5b
Departmental financial performance	Apr 25	Variance to budget	
YTD departmental spend	\$612.6m	0.7% below budget YTD	
Forecast full-year departmental spend	\$757.0m	0.2% below budget for full year	

Budget 2024 compliance performance progress

Four key result areas are being monitored to demonstrate value from the additional Budget 2024 funding for compliance activities.

YTD Mar-24	Key result areas	YTD Apr-25	YTD target range	Min. YE B24 Target
\$788.0m	Value from compliance interventions	\$1,287.4m	\$610m - \$877m	\$1,038m
\$1,405.9m	Revenue from overdue returns filed	\$1,082.1m	\$1,110m - \$1,414m	\$1,715m
\$3,222.6m	Overdue tax collected from debt activity	\$3,347.4m	\$3,138m - \$3,260m	\$4,080m
\$144.9m	OBB student loan repayments	\$207.3m	\$157m - \$168m	\$189m

- Inland Revenue has already achieved the year-end targets for two of the result areas: value from compliance interventions and student loan repayments from overseas-based borrowers.
- The YTD result for the value from compliance interventions of \$1,287m reflects the impact of the closure of a small number of audit cases of significant value.
- Revenue assessed from overdue returns filed is below the target range. We expect that, unless we have one-off high-value returns filed late, we won't meet the \$1.7b year-end target, forecasting a year-end result of around \$1.4b. We have seen that overdue returns with material value are less frequent. In the YTD, we have collected 8,100 more overdue returns than in the same period last year, but assessed revenue is down \$324m. We are balancing our effort in this area on returns of value, while focusing on increasing value from our other compliance activities.
- Overseas-based borrower (OBB) student loan repayments for Apr-25 were up 37.6% (\$7.3m) compared to Apr-24. The year-end Budget target has now been met, with YTD payments from OBB customers exceeding \$207m.

Bills

Bill title
Digital Services Tax Bill
Approximate date of enactment
To be confirmed
Current status
<p>The Digital Services Tax Bill was introduced into the House on 31 August 2023. It was reinstated under the current parliament.</p> <p>Following a Cabinet decision on 24 March to discharge the Bill, it was discharged on 20 May 2025.</p>

Bill title
Taxation (Budget Measures) Bill (No 2) (Budget Sensitive - Restricted)
Approximate date of enactment
Shortly after 23 May 2025
Current status
<p>The Taxation (Budget Measures) Bill is expected to receive royal assent during the week beginning 26 May 2025.</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Measures for inclusion in the August 2025 omnibus taxation Bill	ECO	25/06/2025
s 9(2)(f)(iv)			
s 9(2)(f)(iv)			
MoR, MoF	FamilyBoost options to expand eligibility	ECO	30/06/2025

Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
IR2025/199	MoR: Agree to recs MoF: Agree to recs and refer to Assoc MoE	Options to expand FamilyBoost	Reporting on potential options to change the eligibility of FamilyBoost.	LEG 11/06/2025	30/05/2025
IR2025/131	MoR: Agree to recs	Overseas donee status: New additions to the Income Tax Act for inclusion in the next available taxation bill for 2025	The report seeks approval to the next batch of requests for overseas donee status for inclusion in the first omnibus taxation bill for 2025. The report will also include recommendations to decline some requests.		30/05/2025

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/187	MoR: Note, Indicate and Agree to recs MoF: Note and Agree to recs	Measures for inclusion in the August 2025 omnibus taxation Bill	This report seeks Ministers' agreement to set the annual income tax rates for the 2025-26 tax year in the omnibus taxation Bill scheduled for introduction in August 2025. It also seeks agreement to include policy items in the draft Cabinet paper.	ECO 30/06/2025	30/05/2025
s 9(2)(f)(iv)					
IR2025/198	MoR: Note and Refer to MoF	Tax Monitoring report: Collections to April 2025	Tax outturn monitoring report for April 2025 with variances reported against BEFU2025.		30/05/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					
IR2025/167	MoR: Note	Adjusting the per diem threshold for film workers	Provides advice on a proposal to make a CPI adjustment to the film worker per diem.		06/06/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

Upcoming meetings/events

28 May	Tax System Forum
03 June	Minister of Revenue meeting
10 June	CTG
11 June	Minister of Revenue meeting – Estimates prep
16 June	Going for Growth Ministerial Group – Innovation Technology and Science
17 June	Minister of Revenue meeting
18 June	Vote Revenue Estimates Hearing
23 June	Joint Ministers' meeting
24 June	Minister of Revenue meeting
26 June	Southern Cross
30 June	Going for Growth Ministerial Group: Competitive Business Settings Group

IR publicity

Date	Topic	Channels
March – June 2025	<p>Brightline</p> <p>The purpose of this campaign is to remind customers of the changes to Brightline property rules that were made in 2024. Activity will run for four months and remind customers that for properties sold on or after 1 July 2024, the bright-line property rule applies if the property is sold within 2 years of purchasing it.</p>	Digital advertising, social media advertising.
March – June 2025	<p>Interest deductibility</p> <p>The purpose of this campaign is to remind customers of the current interest limitation rules for the 2024/25 filing year and bring awareness to the changes coming from 1 April 2025.</p>	Digital advertising, social media advertising.
March – June 2025	<p>Sharing economy GST changes for online services</p> <p>From 10 March we are running a 4-month campaign to raise awareness about the rules affecting sellers of listed services (drivers, deliverers, and short-stay and visitor accommodation owners). These have been changes implemented over 2024 and upcoming changes from April 2025, and we are encouraging customers to check if and how the rules apply to them relating to flat rate credits, and how to complete their income tax return for the 2025 income tax year.</p>	Campaign landing page, digital advertising, social media advertising, Business.govt.nz.
March – June 2025	<p>Small business cashflow scheme</p> <p>From 17 March-30 June we're running a marketing campaign to raise awareness that many loans under the Small Business Cashflow Loan Scheme (SBC) will be reaching their Final Repayment Date. If not repaid, loans start automatically defaulting in START (20 working days after the loan approval date anniversary). From mid-April we will be sending letters through myIR to approximately 23K customers in this campaign who have their SBC account linked to a tax agent and notifying agents of their opportunities to assist their clients. All campaign activities encourage customers to visit ird.govt.nz/sbc-loan.</p>	Campaign landing page, digital advertising, social media advertising, letters/e-notifications (DM), Media releases, Business.govt.nz.

Date	Topic	Channels
Feb – July 2025	<p>End of tax year</p> <p>The purpose of this campaign is to:</p> <ul style="list-style-type: none"> - Educate: tax bills. Targeting customers with multiple income streams, including paid parental leave (PPL) and lump sum payments. - Engage: customers with tips to help with the end of tax year – logging into myIR and updating bank account and contact details. - Inform: Working for Families customers – when they can expect their IITA/WfFTC assessment square up and why there could be a delay between receiving each one. We want to inform customers and reduce 'low value' contacts. 	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
May – June 2025	<p>7 July income tax returns</p> <p>The 7 July marketing campaign runs each year with the purpose of encouraging customers to file on time (by 7 July) and online via myIR. With various changes introduced over the past few years, including new trust disclosure requirements and property interest limitation rules, our messaging this year will also continue to remind customers about their new filing requirements and how to file correctly.</p>	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
April – May 2025	<p>Child support debt</p> <p>The purpose of this campaign is to increase customer contacts/engagement and help towards child support debt reduction.</p>	Direct marketing: emails, letters, SMS, and outbound calls. Followed by legal action process.
April – June 2025	<p>Fringe Benefit Tax – common mistakes</p> <p>There are a number of common mistakes people make when it comes to Fringe Benefit Tax (FBT) and some widely held misconceptions. The main purpose of this campaign is to improve FBT compliance by highlighting things that people sometimes get wrong, so we can in turn support our customers to make sure they get it right.</p>	Digital advertising and social media advertising.

Date	Topic	Channels
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Ongoing	<p>Scam awareness</p> <p>Updating customers on scams and taking care when online.</p>	Social media only.
June 2024 – June 2025	<p>FamilyBoost campaign</p> <p>Campaign to educate families (parents and caregivers) about what FamilyBoost is, who might be eligible, how to register and claim.</p>	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing).

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25OIA2191	Extended to: 31/05/2025	Extended to: 09/06/2025	s 9(2)(a)	Copies of all advice sent to the MoF and MoR or their offices regarding FamilyBoost in the last 2 months
25OIA2194	Extended to: 09/06/2025	Extended to: 24/06/2025	s 9(2)(a)	All comms between IR officials and the MoF's office re FamilyBoost rebate scheme from 14 October 2023 to date, and all internal comms regarding the modelling/forecasting for FB scheme
25OIA2202	Extended to: 31/05/2025	Extended to: 09/06/2025	s 9(2)(a)	All communications sent from or received by tier one and tier two staff regarding FamilyBoost between 17 to 24 April
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25OIA2203	23/05/2025	26/05/2025	Member of the Public	Assumptions behind the updated FamilyBoost forecast of \$723m
25OIA2221	29/05/2025	30/05/2025	s 9(2)(a)	Copies of: Joint Report by Inland Revenue and the Treasury IR2025/078: Local Water Done Well tax issues Inland Revenue Report IR2025/138: Information on Budget 2025 Initiatives Inland Revenue Briefing Note BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2230	30/05/2025	03/06/2025	s 9(2)(a)	Copy of IR2025/078: Local Water Done Well tax issues
25OIA2231	30/05/2025	03/06/2025	s 9(2)(a)	Copy of IR2025/078: Local Water Done Well tax issues
25OIA2239	04/06/2025	05/06/2025	s 9(2)(a)	Advice and analysis prepared on the taxation of charities where these matters are considered, specifically the estimates of the fiscal benefit and how that has been calculated

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2257	03/06/2025	10/06/2025	s 9(2)(a)	Latest forecast of debt impairments and write-offs (including PAYE) for the 2025 year and reason for increase over past couple years
25OIA2260	03/06/2025	10/06/2025	s 9(2)(a)	Copies of IR2025/138: Information on Budget 2025 Initiatives and BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2264	03/06/2025	10/06/2025	s 9(2)(a)	Copies of BN2025/017: US Presidential Memo concerning the Global Minimum Tax, BN2025/031: 2025-26 Student loan repayment threshold & IR2025/078: Local Water Done Well tax issues
25OIA2273	05/06/2025	12/06/2025	s 9(2)(a)	All documents regarding the tax for unrelated business income for charitable entities prior to the 24 February 2025 issues paper and all documents relating to the Taxation and the non-for-profit issues paper
25OIA2286	13/06/2025	16/06/2025	s 9(2)(a)	All reports, findings or assessments, communications provided by Tenzing and Martin Jenkins consultations relating to the Data Analytics and Insights (DA&I) data diagnostic and restructure work

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2290	11/06/2025	17/06/2025	s 9(2)(a)	Inland Revenue's total redundancy spend, numbers of confirmed job cuts, total cost savings due to the restructures from 1 November 2023 to 19 May 2025, by month

Briefing note

Reference: BN2025/245

Date: 23 May 2025

To: Revenue Advisor, Minister of Finance – Emma Grigg
Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy

From: Maraina Hak, Policy Lead
Pamela Law, Principal Policy Advisor

Subject: **Taxation (Budget Measures) Bill (No 2): Key themes**

Purpose

1. This briefing note provides you with information about the passage of the Taxation (Budget Measures) Bill 2025 (No 2). As you will be aware, the Bill was introduced on 22 May 2025 and reached committee of the whole stage that evening. The Bill received its third reading the following day. Royal Assent is expected in the coming days.
2. This note outlines the issues raised by members during committee of the whole stage and officials' key messages in response to the lines of enquiry.

Investment Boost

3. The main themes debated relating to Investment Boost were:
 - Questions around the certainty and magnitude of the economic impacts and if this justified other changes made to fund Investment Boost.
 - Questions around risks relating to the fiscal cost. It was noted there is a specific fiscal risk for Investment Boost.
 - Questions around who receives the benefit and the flow through to wages.
 - Technical questions around how certain provisions worked such as apportionment.
 - Whether there was a petroleum industry subsidy / questions as to what the interaction with the \$200m co-investment.
 - Classification issues around boundaries (for example, what commercial buildings would get Investment Boost).
 - The mixed-use asset rule is there to protect against private use assets getting Investment Boost.
 - The rules tie into the existing depreciation rules and other classification rules.
4. The key messages in response to those points were:
 - all economic modelling has some degree of uncertainty, but the direction of the impact is clear.

- While there is uncertainty as to the fiscal cost, a specific risk for the fiscal cost has been noted in the Budget Economic and Fiscal Update 2025.
- Inland Revenue intends to consult with taxpayers to ensure Investment Boost works as intended (this will not be a policy discussion but just ensuring the technical aspects work appropriately).

5. Overall, Investment Boost has been positively received in commentary.

KiwiSaver

6. The key themes and responses relating to KiwiSaver during the Committee stage were:

- Opposition members queried why the income threshold determining eligibility for the government contribution had been set at \$180k per annum, and questioned whether employees who only exceed the \$180k threshold by a small amount would be worse off. We advised that this threshold aligned with the top tax rate and that any reduction in government contribution would likely be exceeded by the combined effect of increased employer and employee contributions.
- Members asked why a temporary rate reduction could be taken for between 92 days and 12 months, and whether reductions could be indefinite. We advised that the settings for the temporary rate reduction were broadly aligned with savings suspension settings.
- Other questions concerned the expected compliance and administrative costs arising from the temporary rate reduction mechanism and impacts on overall KiwiSaver participation. We advised compliance costs and participation impacts were expected to be minimal.
- Opposition members queried if there had been any modelling of distributional impacts on different population groups (e.g. Māori, low-income earners, migrant communities). We noted the Regulatory Impact Assessment, which contained additional information, was publicly available.
- Opposition members queried the extent to which stakeholders such as the Retirement Commission was consulted in the development of the KiwiSaver initiatives. We advised that due to the Budget sensitive nature of the proposals, we could not carry out consultation. However, with Cabinet approval, we engaged with the Retirement Commission to update the Sorted Calculator.
- A further question related to the limited protection available to KiwiSaver providers for non-compliance with budget proposals. This is designed to give providers time to update their publications and disclosure statements. We noted that the time period had been discussed with the Financial Markets Authority and similar mechanisms had been used in the past.

Working for Families and Best Start Tax Credit

7. The key areas of focus during Committee stage were:

- Questions around work incentives and whether this was taken into account in relation to the changes.
- Concern that the income threshold for Best Start (\$79,000), and the point at which families no longer qualify (just above \$97,000) is quite low given it's based on family income.
- Whether officials considered other (higher) income abatement threshold levels for Working for Families.
- What consideration has been given to the Minimum Family Tax Credit.
- Concern about take up rates for Best Start now that it is income tested and there is an application process. Also, whether officials have modelled the number of families who may "drop out" because of this.

What the interaction is between the Best Start changes and FamilyBoost as they both target families with very young children.

8. The following key messages were provided to the Minister in response to the above queries:
- No family will see an actual reduction in their income as a result of the Best Start changes, as they only apply to children born on or after 1 April 2026.
 - The new income threshold for the first year of Best Start is the same as the income threshold for years 2 and 3 of the scheme.
 - The package of changes is broadly fiscally neutral. Other (higher) abatement threshold options were not advanced due to the fiscal constraints.
 - Treasury modelling shows that these changes will increase work incentives for some low- and medium-income earners, particularly those families whose entitlements are not abated. Work incentives for some higher income families will decrease, as they will begin to receive abated Working for Families or Best Start payments.
 - The Minimum Family Tax Credit was considered out of scope from the package of changes. Officials are currently working through policy issues relating to this tax credit.
 - Officials noted in the Regulatory Impact Statement that take up rates for Best Start may reduce given that families will now have to apply directly through Inland Revenue to receive Best Start rather than via SmartStart (run by The Department of Internal Affairs). Officials are not able to quantify the impact of the Best Start changes on take up rates. However, we note that a Ministry of Social Development study showed that there was a 5 percentage point increase in the Working for Families take-up rate following the introduction of Best Start – but some of this would have been due to the publicity campaigns run at the time as it was a new credit.
 - On the interaction with FamilyBoost – The two payments are quite different. FamilyBoost is linked to actual early childhood education fees a family has paid, while Best Start is a cash payment to families with children under 3 years of age.

Consultation with the Treasury

9. The Treasury was informed about this briefing note.

Maraina Hak

Policy Lead

s 9(2)(a)

Pamela Law

Principal Policy Advisor

s 9(2)(a)

Briefing note

Reference: BN2025/247

Date: 27 May 2025

To: Revenue Advisor, Minister of Finance – Emma Grigg
Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy

From: Elly Ward

Subject: **Application of Investment Boost to Commercial Buildings**

General application

1. Investment Boost is available for new commercial and industrial buildings and assets which are new improvements to these buildings (e.g., earthquake strengthening, weather-proofing etc). It is not available for repairs and maintenance to existing capital assets however these costs are generally immediately fully deductible (i.e., receive a larger deduction than under Investment Boost).
2. Investment Boost is available for assets that are first available for use on or after 22 May 2025. A building is considered 'available for use' when it can be used for its intended purpose. A building is not available for use when it is still under construction. Consequently, buildings under construction before 22 May 2025 but completed on or after that date should be eligible for Investment Boost on the full build costs.

Property developers

3. A common business model is for a property developer to enter into a sale-and-purchase agreement prior to the completion of the building's construction. The Investment Boost deduction will be available to the ultimate purchaser of the building (assuming that the building is the property developer's trading stock and therefore not eligible for Investment Boost in their hands).
4. As under the existing depreciation rules, the asset can only be depreciated from the time at which the building becomes available for use by the purchaser. The existence of a sale and purchase agreement does not in itself mean that the asset is available for use.
5. Inevitably there will be borderline cases around the 22 May 2025 date. For example, there may be questions as to whether the building is 'available for use' before or after 22 May. This will depend on particular facts and circumstances of the case. Certainty can be obtained through the usual processes such as binding rulings.

Improvements

6. Capital improvements to buildings such as earthquake strengthening and weather-proofing should be eligible for Investment Boost and follow many of the same principles as the underlying asset they improve. If they are under construction (and therefore not available for use) on 22 May 2025 then they will be eligible for Investment Boost.
7. There may be boundary issues relating to the completion of multiple improvements in sections where some sections become available for use before others. The eligibility for Investment Boost will depend on the specific facts and circumstances of the scenario.
8. Where work is done on an existing building that is to merely restore the building to its original state there may not be an improvement (which would be eligible for Investment Boost). Instead, the work may be characterised as repairs and maintenance. Repairs and maintenance are typically expensed to revenue account, which is immediately fully deductible.
9. Expenditure characterised as repairs and maintenance is therefore not disadvantaged compared to expenditure characterised as being a new capital improvement as the owner of the underlying asset will receive a larger deduction than under Investment Boost.

Consultation with the Treasury

10. The Treasury was informed about this briefing note.

Elly Ward
Principal Policy Advisor
s 9(2)(a)

Item 10



Inland Revenue
Te Tari Taake

POLICY

Tax policy report: Tax monitoring report: Collections to April 2025

Date:	28 May 2025	Priority:	Low
Security level:	In Confidence (Information is released to a timetable)	Report number:	IR2025/198

Action sought

	Action sought	Deadline
Minister of Revenue	Note the contents of this report Refer report to Minister of Finance	None 4 June 2025

Contact for telephone discussion (if required)

Name	Position	Telephone
Sandra Watson	Policy Lead, Forecasting and Analysis	s 9(2)(a)

28 May 2025

Minister of Revenue

Tax Monitoring Report: Collections to April 2025

Purpose and context

1. The purpose of this report is to inform you of how tax collections¹ for the ten months to April 2025 are tracking against the Treasury's forecasts from the 2025 Budget Economic and Fiscal update (BEFU 2025). Forecast for BEFU 2025 were released on 22 May 2025. No action is required from Ministers.
2. Monthly tax outturns have a timetabled release by the Treasury and April figures should not be disclosed until after publication on 5 June 2025.
3. As results to March 2025 were known at the time BEFU 2025 forecasts were prepared, variances presented in this report are for the month of April 2025 only. This is the first report on variances against BEFU 2025 forecasts.

Tax receipts for the year to April 2025 (2024/25 fiscal year)

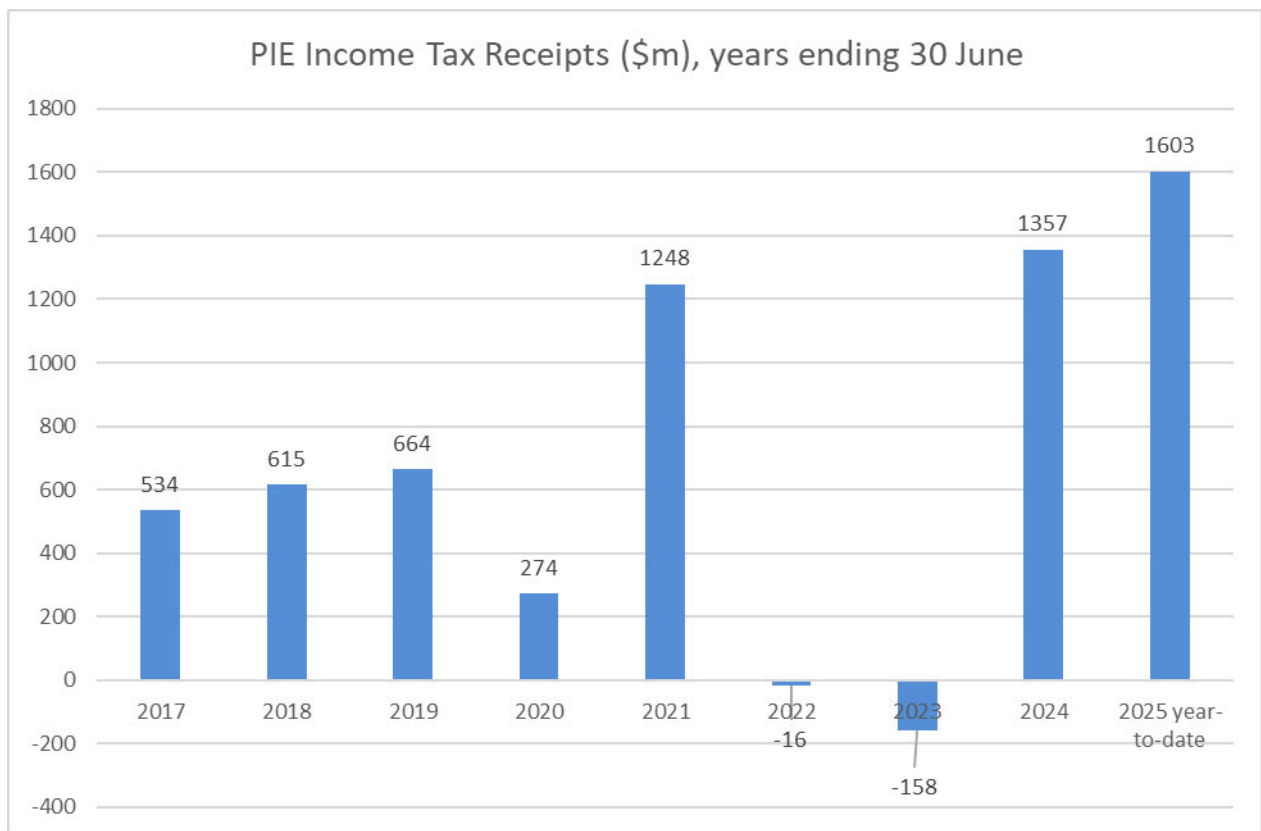
Receipts Variance

4. For the ten months ending 30 April 2025, unconsolidated aggregate tax receipts totalled \$103,354m, and were close to forecast at \$37m (0.04%) below. Despite the overall close result, there were some offsetting variances from different tax types.
5. The main tax types below forecast were **PAYE** at \$314m (0.7%) lower than forecast and **resident withholding tax on interest (RWT)** at \$122m (3.8%) lower than forecast.
6. These variances were partially offset by positive variances in **net company tax** which was \$219m (1.5%) above forecast, and **net other persons tax** which was \$166m (2.7%) above forecast. **Total net GST** was close to forecast at \$18m (0.1%) above.
7. As reported last month, April contains some uncertainty from annual events. Of these, the largest and most volatile is annual filing and payment from portfolio investment entities (PIEs), which is included in company tax. PIE taxation is measured on a March year basis and both payment and returns fall due on the last day of April, which is after Budget forecasts are finalised. There is high variability in returns on investment, and we have included a graph on the following page which shows how volatile annual PIE tax receipts can be each year².
8. This year we expected a second year in a row of strong results from PIEs as the 2024-25 March year preceded the recent volatility in financial markets. The year-to-April 2025 forecast for PIEs of \$1,035m was less than was received last year (\$1,339m to April 2024), but higher than the longer-term trend.

¹ Limited to Inland Revenue administered tax types plus Customs GST, referred to in this document as Aggregate taxation. Two measures are reported. Tax receipts reflect actual collections (cash). Tax revenue reflects amounts estimated to be earned but not necessarily received yet.

² Receipts for 2024/25 are for a part-year to April, but year-to-April is generally close to the June year-end total.

9. PIE taxation receipts for the ten months to April at \$1,603m have exceeded the Treasury's forecast by \$568m and are the main source of positive variance for net company tax. Excluding PIE taxation, the underlying company tax variance would be \$349m below forecast, reflecting softer terminal tax from 2023-24 income tax returns as these were finalised.



10. As the PAYE and RWT variances are only for one month it is too early to interpret the negative variances which may just reflect timing in the monthly forecast tracks.

Receipts Growth

11. Over the twelve months to April 2025, unconsolidated aggregate tax receipts grew by \$747m (0.6%) compared to the previous year. The main contributors to this growth were:
- **PAYE:** increased by \$995m (2.0%), with this rate of growth continuing to ease reflecting the personal income tax threshold adjustments of 31 July 2024,
 - **GST:** increased by \$995m (2.5%),
 - **Interest RWT:** increased by \$413m (12.7%), but this rate of growth is also easing as interest rates fall, and the growth measure three months ago was \$774m (26.3%).
12. **Residents withholding tax on dividends (DWT)** decreased by \$1,525m (60.3%). This is because there were increased dividends paid ahead of the 39% trustee tax rate taking effect in April 2024, and the same activity has not happened this year.
13. **Net company tax** receipts fell by \$568m (3.1%) over the same period, and **net other persons** receipts grew by \$201m (2.7%).

Tax revenue for the year to April 2025 (2024/25 fiscal year)

14. Unconsolidated aggregate tax revenue for the ten months to April 2025 totalled \$106,432m, which is \$648m (0.6%) above forecast.
15. The main tax types above forecast are **net company tax**, which was \$423m (3.0%) above forecast, and **net other persons tax** which was \$169m (2.6%) above forecast.
16. As with the receipts measure, the variance in company tax was mainly due to taxation from PIEs. Actual PIE tax revenue for the ten months to April 2025 was \$1,537m, compared to the Treasury's forecast of \$1,022m. The variance in net other persons tax is also consistent with the receipts measure.
17. **Total net GST** and **PAYE** were relatively close to forecast at \$64m (0.2%) greater than forecast and \$33m (0.1%) below forecast respectively.

Consultation and next steps

18. The Treasury has been consulted on this report.
19. The Government's interim financial statements for the ten months ended 30 April 2025 will be published by the Treasury on 5 June 2025.

Recommended action

We recommend that you:

20. **note** the contents of this report, and
Noted
21. **refer** a copy of this report to the Minister of Finance for their information.
Referred/Not referred

s 9(2)(a)

Sandra Watson

Policy Lead, Forecasting and Analysis

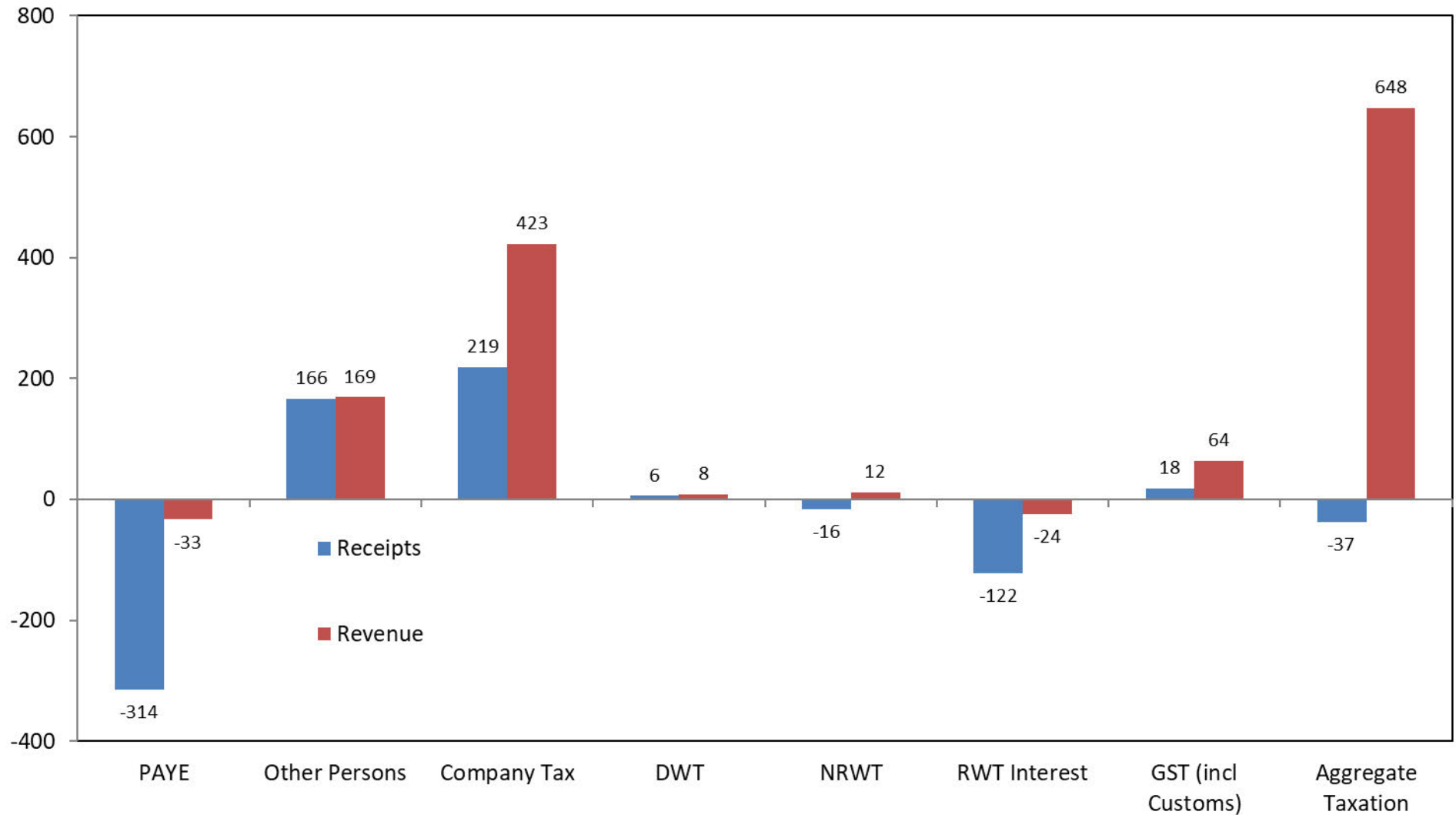
Hon Simon Watts

Minister of Revenue

/ /2025

Cumulative Variance (2024/25 June year) on the Treasury's BEFU 2025 forecasts - April 2025

\$ millions



Item 11



Inland Revenue
Te Tari Taake

25SR16 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 6 June 2025
Date issued: Thursday 29 May 2025

New topical issues

New items since the last Status Report (issued on 22 May 2025).

Tax Counsel Office	
Public consultation on draft interpretation statement on student loans	The Tax Counsel Office plans to release for public consultation a draft interpretation statement on student loans. The draft statement will be ready for consultation in the next couple of weeks. The draft statement explains when someone will become an overseas-based borrower, and the implications of this for their student loan. It is an educational piece, aimed at helping borrowers understand when they will be New Zealand-based borrowers or overseas-based borrower and comply with their student loan obligations.
Operational	
FamilyBoost Update	<p>Since the last update, for the period 22 May 2025 to 28 May 2025, we have:</p> <ul style="list-style-type: none"> • received 374 registrations • created 357 FamilyBoost accounts <p>Since registrations opened until 28 May 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received FamilyBoost registrations from 76,782 households • created FamilyBoost accounts for 75,960 households • 35 registrations still in progress and have declined 787 <p>Since claims opened until 28 May 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received 171,039 claims relating to 69,750 households <ul style="list-style-type: none"> ○ 63,983 relate to the quarter period ending 30 Sept 2024 ○ 55,344 relate to the quarterly period ending 31 Dec 2024 ○ 51,712 relate to the quarterly period ending 31 Mar 2025 • paid \$49,692,168 towards 135,685 claims for 59,373 households <ul style="list-style-type: none"> ○ \$17,552,408 relates to the quarterly period ending 30 Sep 2024 for 46,837 claims ○ \$15,765,392 relates to the quarterly period ending 31 Dec 2024 for 44,310 claims ○ \$16,374,367 relates to the quarterly period ending 31 Mar 2025 for 44,538 claims • 1,207 claims still in progress and have declined 28,058. <p>Note: Data provided is always point in time as cases stage throughout the day. The individual Paid values are rounded and may result in some total Paid discrepancies.</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Measures for inclusion in the August 2025 omnibus taxation Bill	ECO	25/06/2025
s 9(2)(f)(iv)			
MoR, MoF	FamilyBoost options to expand eligibility	ECO	30/06/2025
s 9(2)(f)(iv)			

Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/187	MoR: Agree, Note, Indicate, Approve, Lodge MoF: Agree, Note	Measures for inclusion in the August 2025 omnibus taxation Bill	This report seeks Ministers' agreement to set the annual income tax rates for the 2025-26 tax year in the omnibus taxation Bill scheduled for introduction in August 2025. It also seeks agreement to include policy items in the attached draft Cabinet paper	ECO 25/06/2025	04/06/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/167	MoR: Note	Adjusting the per diem threshold for film workers	Provides information on the CIR's power to make a CPI adjustment to the film worker per diem		05/06/2025
IR2025/248	MoR, MoF: Note	Long-term insights briefing consultation document update	Report attaches draft long-term insights briefing		05/06/2025
s 9(2)(f)(iv)					
IR2025/235	MoR: Note, refer to MoF	Tax monitoring report: Collections to May 2025	Tax outturn monitoring report for May 2025 with variances reported against BEFU2025		25/06/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
BN2025/218	MoR: Note	Meeting with Tax Justice Aotearoa	The Minister is meeting with Tax Justice Aotearoa on 15 July. This note briefs the Minister on the agenda items proposed by Tax Justice Aotearoa		08/07/2025
s 9(2)(f)(iv)					
s 9(2)(f)(iv)					

Upcoming meetings/events

10 June	CTG
11 June	Minister of Revenue meeting – Estimates prep
16 June	Going for Growth Ministerial Group – Innovation Technology and Science
17 June	Minister of Revenue meeting
18 June	Vote Revenue Estimates Hearing
23 June	Joint Ministers' meeting
24 June	Minister of Revenue meeting
26 June	Southern Cross
30 June	Going for Growth Ministerial Group: Competitive Business Settings Group

IR publicity

Date	Topic	Channels
10 March to June 2025	<p>Sharing economy GST changes for online services</p> <p>From 10 March we are running a 4-month campaign to raise awareness about the rules affecting sellers of listed services (drivers, deliverers, and short-stay and visitor accommodation owners). These changes have been implemented in 2024 and from April 2025. We are encouraging customers to check if and how the rules apply to them relating to flat rate credits, and how to complete their income tax return for the 2025 income tax year.</p>	<p>Campaign landing page Digital advertising Social media advertising Business.govt.nz</p>
17 March to June 2025	<p>Small business cashflow scheme</p> <p>From 17 March-30 June we're running a marketing campaign to raise awareness that many loans under the Small Business Cashflow Loan Scheme (SBC) will be reaching their Final Repayment Date. If not repaid, loans start automatically defaulting in START. In May we sent letters through myIR to approximately 19K customers whose loans are approaching their final repayment date. We also published a media release on 12 May - the 5-year anniversary of the SBC loan go-live.</p> <p>All campaign activities encourage customers to visit ird.govt.nz/sbc-loan.</p>	<p>Campaign landing page Digital advertising Social media advertising Letters/e-notifications (DM) Media releases Business.govt.nz</p>
March to June 2025	<p>Brightline</p> <p>The purpose of this campaign is to remind customers of the changes to Brightline property rules that were made in 2024. Activity will run for four months and remind customers that for properties sold on or after 1 July 2024, the bright-line property rule applies if the property is sold within 2 years of purchasing it.</p>	<p>Digital advertising, social media advertising</p>
March to June 2025	<p>Interest deductibility</p> <p>The purpose of this campaign is to remind customers of the current interest limitation rules for the 2024/25 filing year and bring awareness to the changes coming from 1 April 2025.</p>	<p>Digital advertising, social media advertising</p>
April to June 2025	<p>2025 Tax Toolbox – Construction – Round 3</p> <p>The purpose of this campaign is to encourage tradies to address their overdue returns and outstanding debt and remind them about their general tax obligations, including:</p> <ul style="list-style-type: none"> • Record keeping • Expenses • Income tax • GST • Employer obligations 	<p>Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing), SMS.</p>

Date	Topic	Channels
	The campaign also encourages customers to register for seminars or business advisory visits if they need more support.	
3 April to June 2025	<p>Fringe Benefit Tax – common mistakes</p> <p>There are a number of common mistakes people make when it comes to Fringe Benefit Tax (FBT) and some widely held misconceptions. The main purpose of this campaign is to improve FBT compliance by highlighting things that people sometimes get wrong, so we can, in turn, support our customers to make sure they get it right.</p>	Digital advertising, social media advertising.
May to June 2025	<p>7 July income tax returns</p> <p>The 7 July marketing campaign runs each year with the purpose of encouraging customers to file on time (by 7 July) and online via myIR.</p> <p>With various changes introduced over the past few years, including new trust disclosure requirements and property interest limitation rules, our messaging this year will also continue to remind customers about their new filing requirements and how to file correctly.</p>	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
June 2024 to June 2025	<p>FamilyBoost</p> <p>Campaign to educate families (parents and caregivers) about what FamilyBoost is, who might be eligible, how to register and claim.</p>	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing).
July 2024 to June 2025	<p>Monthly campaign to GST customers</p> <p>Monthly reminders for GST customers to file and pay their GST on time. Encourages them to self-serve online.</p>	Social media reminders.
July 2024 to June 2025	<p>Student loans</p> <p>This is targeted to overseas based customers or those thinking of moving overseas. The purpose is to raise awareness of their repayment obligations, to encourage them to log into myIR and to make the required payment.</p> <p>Direct campaigns to Overseas Based Borrowers:</p> <ul style="list-style-type: none"> • September24 – Repayment due date reminder • October24 – Missed payment follow up • March25 – Repayment due date reminder • April 25 – Missed payment follow up 	Targeted emails, letters, social media, and digital advertising.
August 2024 to June 2025	<p>Donation Tax Credit</p> <p>This campaign aims to maintain customer awareness of digital filing for donation tax credits through myIR, throughout the year. Recent data tells us that paper filing rates are decreasing year-on-year.</p>	Social media and FOH.

Date	Topic	Channels
	<p>In previous years we saw no need for a targeted approach (no paid ads). However, based on a recent piece of work surrounding DTC, the Policy team presented some findings to gain a deeper understanding of this space. This was from the perspective of both donors and donees. As a result of these insights, we will apply a more targeted approach to:</p> <ul style="list-style-type: none"> • Reach younger and middle-aged audiences (ages 18-40+) to spread awareness around DTC. • Reach older generations (ages 50+) to encourage them to use myIR. • Dispel the misconception that claiming is difficult, as it can be simple. • Keep encouraging people to claim throughout the year and beat the rush. • Highlight positive stories about claiming if there is an appetite for it. 	
February to August 2025	<p>End of tax year</p> <p>The purpose of this campaign is to:</p> <p>Engage: customers with tips to help with the end of tax year – logging into myIR and updating bank account and contact details.</p> <p>Inform: Working for Families customers – when they can expect their IITA/WfFTC assessment square up and why there could be a delay between receiving each one. We want to inform customers and reduce 'low value' contacts.</p>	Digital advertising, social media ads (paid/native), Paid Search, Front of house promotional slides, phone messaging, website home page tile, website campaign landing page and direct marketing – emails/letters.
June 2025 to August 2026	<p>Budget 2025</p> <p>Multiple mini campaigns to make people aware of the tax and social policy changes announced on Budget Day 2025.</p> <p>Investment Boost: 20% deductions for the costs of new business assets acquired on or after 22 May 2025. We'll have a mini campaign live from June to August 2025.</p> <p>KiwiSaver changes: several changes will come into effect on 1 July 2025 and 1 April 2026. We'll have a mini campaign live from June to August 2025.</p> <p>Working for Families changes and public consultation. We'll have a mini campaign live promoting the consultation in June, running until 3 July 2025 (the consultation close date).</p>	Digital advertising, social media advertising, Google search advertising, possibly radio advertising.

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 297-25 (25OIA2206)	Extended to: 30/05/2025	Extended to: 09/06/2025	s 9(2)(a)	All communications between the MoF or her office and the MoR or his office, and to TSY or Inland Revenue regarding FamilyBoost between 17 to 24 April
MOIA 310-25 (25OIA2268)	04/06/2025	11/06/2025	s 9(2)(a)	A list of documents produced or received by the MoR in April and copies of IR2025/078 & BN2025/113
MOIA 312-25 (25OIA2274)	05/06/2025	12/06/2025	s 9(2)(a)	All documents and communications received by the MoR since 1 January 2024 relating to tax for unrelated business income for charitable entities, all documents received by the MoR relating to the Taxation and the non-for-profit issues paper
MOIA 321-25 (25OIA2338)	18/06/2025	26/06/2025	s 9(2)(a)	Copies of 24SR67 Weekly Status Report and 25SR09 Weekly Status Report

FOR MINISTERS' OFFICE USE

CIR OIAs – for Minister's office to note or consultation.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2135	Extended to: 03/06/2025	Extended to: 04/06/2025	s 9(2)(a)	Copies of all reports, briefings, documents and emails relating to any incidents when material or items were mistakenly left unaccompanied in public
25OIA2191	Extended to: 30/05/2025	Extended to: 09/06/2025	s 9(2)(a)	Copies of all advice sent to the MoF and MoR or their offices regarding FamilyBoost in the last 2 months
25OIA2194	Extended to: 09/06/2025	Extended to: 24/06/2025	s 9(2)(a)	All comms between IR officials and the MoF's office re FamilyBoost rebate scheme from 14 October 2023 to date, and all internal comms regarding the modelling/forecasting for FB scheme
25OIA2202	Extended to: 30/05/2025	Extended to: 09/06/2025	s 9(2)(a)	All communications sent from or received by tier one and tier two staff regarding FamilyBoost between 17 to 24 April
25OIA2192	Extended to: 30/05/2025	Extended to: 09/06/2025	s 9(2)(a)	The modelling done for the FamilyBoost scheme uptake, including any updates, and copies of all internal communication about WPQs about FamilyBoost in the last two months

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2208	Extended to: 10/06/2025	Extended to: 11/06/2025	Member of the Public	Number of families that have applied, approved and received FamilyBoost payments, and reports/analyses on the reasons for low uptake of the scheme
25OIA2203	Extended to: 06/06/2025	Extended to: 09/06/2025	Member of the Public	Assumptions behind the updated FamilyBoost forecast of \$723m
25OIA2221	29/05/2025	30/05/2025	s 9(2)(a)	Copies of: Joint Report by Inland Revenue and the Treasury IR2025/078: Local Water Done Well tax issues Inland Revenue Report IR2025/138: Information on Budget 2025 Initiatives Inland Revenue Briefing Note BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2239	04/06/2025	05/06/2025	s 9(2)(a)	Advice and analysis prepared on the taxation of charities where these matters are considered, specifically the estimates of the fiscal benefit and how that has been calculated
25OIA2257	03/06/2025	10/06/2025	s 9(2)(a)	Latest forecast of debt impairments and write-offs (including PAYE) for the 2025 year and reason for increase over past couple years

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Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2260	03/06/2025	10/06/2025	s 9(2)(a)	Copies of IR2025/138: Information on Budget 2025 Initiatives and BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives
25OIA2273	05/06/2025	12/06/2025	s 9(2)(a)	All documents regarding the tax for unrelated business income for charitable entities prior to the 24 February 2025 issues paper and all documents relating to the Taxation and the non-for-profit issues paper
25OIA2286	13/06/2025	16/06/2025	s 9(2)(a)	All reports, findings or assessments, communications provided by Tenzing and Martin Jenkins consultations relating to the Data Analytics and Insights (DA&I) data diagnostic and restructure work
25OIA2290	11/06/2025	17/06/2025	s 9(2)(a)	Inland Revenue's total redundancy spend, numbers of confirmed job cuts, total cost savings due to the restructures from 1 November 2023 to 19 May 2025, by month

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Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2300	13/06/2025	16/06/2025	Member of the Public	Internal decision-making communications, the privacy impact assessment and internal policies breached in the sharing of this unhashed file, confirmation of what remedial steps have been taken, including internal reviews, process changes, and staff accounts
25OIA2309	16/06/2025	23/06/2025	s 9(2)(a)	All background material provided to the MoR or the MoF, including internal communications, about the BestStart and WfF changes in Budget 2025
25OIA2310	19/06/2025	23/06/2025		Copies of all advice regarding the changes to the BestStart Tax Credit
25OIA2312	17/06/2025	25/06/2025		Copies of all advice sent to the MoR/MoF and ELT regarding funding decisions, including funding bids, decisions and impacts, in the context of Budget 2025
25OIA2327	17/06/2025	25/06/2025	s 9(2)(a)	Copy of BN2025/184: FamilyBoost numbers Finance
25OIA2328	24/06/2025	25/06/2025	s 9(2)(a)	Copies of IR2025/008: Debt to government framework - response to FinCap report & BN2025/184: FamilyBoost numbers Finance

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Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2340	20/06/2025	27/06/2025	Member of the Public	Copies of all documents that consider the fiscal, integrity, or distributional impacts of proposals in the May 2025 "Empowering Families" Government discussion document
25OIA2341	20/06/2025	27/06/2025	Member of the Public	Any written documents, reports, memos, letters, notes, emails and draft documents related to the Working for Families Stewardship Programme of Work