26OIA2278

8 June 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 May 2026. You requested the following documents:

- *26SR08 Weekly Status Report*
- *BN2026/080 Meeting with the Corporate Taxpayers Group*
- *26SR09 Weekly Status Report*
- *IR2026/083 Taxation and the not-for-profit sector: Interim update and possible lines of communication*
- *BN2026/093 GST on services supplied to managed funds and retirement schemes*
- *IR2026/062 T2026/539 Taxation and the not-for-profit sector: Recommendations following targeted consultation*
- *BN2026/103 Meeting regarding FIF RAM and AIP visa*
- *IR2026/053 Financial arrangements rules – decisions on migrant-specific proposals following consultation*
- *26SR10 Weekly Status Report*
- *26SR11 Weekly Status Report*

Information being released

I am releasing four documents you have requested, enclosed as **Appendix A**. Some information has been withheld or refused under the following OIA grounds, as applicable:

- 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government,
- 9(2)(a) – the withholding of the information is necessary to protect the privacy of natural persons,
- 9(2)(b)(a)(i) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied,
- 9(2)(f)(iv) – the withholding of the information is necessary to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials,

- 9(2)(g)(i) – the withholding of the information is necessary to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty, and
- 18(c)(i) – as making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

Please find enclosed the following documents:

Item	Date	Document	Decision
1.	05/03/2026	26SR08 Weekly Status Report	Partially released
2.	12/03/2026	26SR09 Weekly Status Report	Partially released
3.	19/03/2026	26SR10 Weekly Status Report	Partially released
4.	26/03/2026	26SR11 Weekly Status Report	Partially released

Information soon to be publicly available

I am refusing your request for the following documents under 18(d) of the OIA, as the information will be published as part of the Budget 2026 proactive release of Budget documents:

Item	Date	Document
1.	13/03/2026	IR2026/083 - Taxation and the not-for-profit sector: Interim update and possible lines of communication
2.	27/03/2026	IR2026/062 - Taxation and the not-for-profit sector: Recommendations following targeted consultation
3.	31/03/2026	IR2026/053 - Financial arrangements rules – decisions on migrant-specific proposals following consultation

Additionally, I am refusing the release of BN2026/080 *Meeting with the Corporate Taxpayers Group* under section 18(d) of the OIA as the document will soon be publicly available on Inland Revenue's Reports to Ministers website www.taxpolicy.ird.govt.nz/publications/2026/reports-to-ministers-2026

Information withheld

Your request for the following documents is withheld in full under section 9(2)(f)(iv) of the OIA as it is being actively considered. As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Item	Date	Document
1.	19/03/2026	BN2026/093 GST on services supplied to managed funds and retirement schemes
2.	27/03/2026	BN2026/103 Meeting regarding FIF RAM and AIP visa

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

Josh Green
Domain Lead – Ministerial Services

Appendix A
Item 1

Inland Revenue
Te Tari Taake

26SR08 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 13 March 2026
Date issued: Thursday 5 March 2026

Bills

Bill title	
Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill	
Current status	
The Bill was introduced on 26 August. First reading and referral to the Finance and Expenditure Committee (FEC) took place on 11 September 2025. Officials briefed FEC on the Bill on 22 October and 5 November. Oral submissions were heard in person on 5 November, 12 November, 19 November and online on 27 November. The FEC considered the departmental report on 28 January and the revision-tracked version of the Bill on 11 and 16 February. The FEC deliberated on the Bill on 4 March.	
Key upcoming dates	
By 10 March 2026	Bill reported back by FEC.
20 March 2026	Release of Amendment Paper scheduled.
24 March 2026	Second reading of the Bill scheduled to commence.
25 March 2026	Committee of the Whole House scheduled to commence.
26 March 2026	Third reading of the Bill scheduled to commence.
By 31 March 2026	Bill enacted.

Cabinet and ministerial approvals for inclusion in Amendment Paper at Committee of Whole House

New items are shaded.

Item	Report date and reference	Cabinet committee date and cabinet date	Approval Status
Thin capitalisation settings for infrastructure	28/01/2026 [IR2025/422]	ECO: 04/03/2026 Cabinet: 09/03/2026	Awaiting MoF and Cabinet approval
GST and bad debt deductions	29/01/2026 [IR2026/012]	N/A	MoF and MoR approved
Inland Revenue and ACC earners' levy	31/10/2025 [IR2025/087]	ECO: 11/02/2026 Cabinet: 16/02/2026	Approved
Income tax debt pilot with tax pooling industry	20/11/2025 [IR2025/398]	N/A	MoR approved
Updates to credit reporting formal notification requirements	20/11/2025 [IR2025/398]	N/A	MoR approved
Remedial to credit reporting rules to permit disclosure of new tax debt	15/01/2026 [IR2025/503]	N/A	MoR approved

Item	Report date and reference	Cabinet committee date and cabinet date	Approval Status
Aligning tax payments of New Zealand Super Fund with similar taxpayers	07/11/2025 [IR2025/396]	N/A	MoF and MoR approved
GloBE rules side-by-side package application date remedial	28/01/2026 [IR2026/015]	N/A	MoR approved
Alignment of definition of employee with proposed Employment Relations Bill	22/01/2026 [IR2026/013]	N/A	MoF and MoR approved
Water services reform: remedial tax issue	22/01/2026 [IR2026/006]	N/A	MoF and MoR approved
Student loans	18/09/2025 [IR2025/359]	ECO: 03/12/2025 Cabinet: 09/12/2025	Approved

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)
IR2026/022	MoR: Agree MoF: Agree	Changes to tax rules for foreign-owned New Zealand banking groups: results from consultation	Reports back on the results of a second round of targeted consultation on proposed changes to the tax rules for foreign-owned New Zealand banking groups.		13/03/2026
9(2)(f)(iv)					
IR2026/062	MoR: Agree MoF: Agree	Taxation and the not-for-profit sector: Recommendations following targeted consultation	This report recommends the approach to take for donation tax credit caps (Budget Sensitive), donor-controlled charities, donation tax credit simplifications, membership subscriptions and related matters for taxable not-for-profits. The recommendations are based on our recent targeted consultation with the sector.		20/03/2026

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
9(2)(g)(i) [redacted]					
9(2)(f)(iv) [redacted]					
IR2026/049	MoR: Agree MoF: Agree	Final package and costing for non-resident contractors' tax modernisation workstream	This report seeks policy approval for Ministers' preferred package of NRCT changes and provides the finalised costings.		~~20/03/2026~~ TBC

Enterprise and Integrity Services (E&IS), CCS-I, CCS-B, and 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)
IR2026/045	MoR: approve	Inland Revenue's replacement payroll solution – Investment Approval	Report seeking authorisation and delegation of financial authority for the Commissioner to invest in a replacement payroll solution	Cabinet requirement - CO 23(9)	13/03/2026

Expected external consultation

Policy

Project name	Consultation date	Targeted or public consultation	Description
Software as a service and software development expenditure	17/11/2025–31/03/2026	Public and targeted	The public consultation for software as a service and software development expenditure consultation has recently closed. We are due to conduct follow up meetings with submitters in March. Subject to Ministerial approval, there will be another round of consultation mid-year for proposals that will be progressed into the 2027/28 taxation bill.
Fiscal management approach	Ongoing	Targeted (CTG, ICANZ, Tax Law Society)	We are supporting Treasury in consultation for the fiscal management approach. The first phase is documenting the existing fiscal management approach as it applied to tax policy proposals. The second phase is consulting with the private sector on potential improvements to the fiscal management approach as it applies to tax policy proposals.
AISA with Customs	~24/04/2026-05/062026	Public	The IR/Customs consultation on a proposed approved information sharing agreement to share border movement information on Working for Families principal caregivers who go overseas for an extended period is expected to be released around the 20-24 April and will close on 5 June. Consultation will be public. Subject to Ministerial and Cabinet approval of consultation material.
AISA with MSD	Late April 2026	Public	Consulting on a proposed amendment of the existing AISA between IR and MSD to enable MSD to use IR’s PAYE salary and wage information to allow MSD to more accurately charge this income against benefit payments, supported by increased automation and prescriptive rules from July 2028. This was part of the Budget 2025 initiatives. The consultation will commence in late April 2026 and last for four-to-six weeks. Subject to Ministerial and Cabinet approval of consultation material.

9(2)(f)(iv), 6(a)

Project name	Consultation date	Targeted or public consultation	Description
9(2)(f)(iv) [redacted]			
Current GST issues	TBC	Public	Consulting on a range of current GST issues and on policy options to address these issues. Topics include: 9(2)(f)(iv) [redacted] business conferences; solar-generated electricity exported back to the grid by residential premises; dwellings and commercial dwellings; non-resident GST issues; modernising the GST Act; finance leases; GST grouping; and error correction and the time bar. Consultation will be in the form of an officials' issues paper due to be released in the second quarter of 2026, subject to Ministerial and Cabinet approval.
Regulatory Intermediaries Framework	TBC	Public and targeted	Following informal targeted consultation, the MoR has agreed to release the issues paper for public consultation. Some work is required to finalise the paper before release.
9(2)(f)(iv) [redacted]			

Project name	Consultation date	Targeted or public consultation	Description
9(2)(f)(iv)			

TCO

Project name	Consultation date	9(2)(ba)(i), 18(c)(i)	Description
Income tax – wrapping, bridging, lending, borrowing and staking cryptoassets	29/01/2026 - 12/03/2026		Cryptoassets are increasingly being used in a variety of peer-to-peer transactions on the blockchain without the involvement of a central party. These transactions are known as decentralised finance (DeFi) transactions. This issues paper sets out the Commissioner's initial views on the income tax consequences arising from common DeFi transactions such as wrapping, bridging, lending, borrowing and staking. The main issue that arises is whether these activities involve disposals of cryptoassets and acquisitions of different cryptoassets for tax purposes.
GST financial services – Services supplied in relation to retirement schemes	11/12/2025 - 13/03/2026		This interpretation statement considers the GST treatment of services that the manager of a retirement scheme supplies to the scheme and that third-party outsourced providers supply to the manager of a retirement scheme. In both cases the key issue is whether the supplies are exempt supplies of financial services.
Returns of capital: Off-market share cancellations – bright line tests and the Commissioner's notice requirements and other matters	09/02/2026 – 23/03/2026		This operational statement provides guidance on the tax treatment of off-market share cancellations, focusing on the bright line tests and the Commissioner's notice requirements under section CD 22 of the Income Tax Act 2007. It explains when payments made on share cancellations are not to be treated as dividends, the process for requesting a Commissioner's notice, and the implications if a payment is later found to be a dividend.

Upcoming meetings/events

Date	Meeting/Events title
09/03/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
10/03/2026	Minister of Revenue meeting
16/03/2026	Going for Growth: Competitive Business Settings Meeting
17/03/2026	Financial Services Council NZ Roundtable (TBC)
17/03/2026	Corporate Taxpayers Group Meeting
17/03/2026	Meet: Erik Townsend
24/03/2026	Minister of Revenue meeting
24/03/2026	Meet: Hon Nicola Willis and Hon Louise Upston
24/03/2026	Going for Growth Ministerial Group: Innovation, Technology and Science
31/03/2026	Minister of Revenue meeting

Official Information Act requests

MoR OIAs

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 012-26 [26OIA1925]	Extended to 19/03/2026	Extended to 26/03/2026	9(2)(a) Labour Leader's Office	Copy of Agenda, minutes and action points (including correspondence between IR/MoR office) from the CIR/MOR meeting on 11 November
MOIA 043-26 [26OIA1995]	16/03/2026	23/03/2026	9(2)(a) Newsroom	Request for BN2026/003, BN2026/011, IR2026/006, IR2026/015, IR2025/487

CIR OIAs – For Minister's office to note or consultation

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA1934	10/03/2026	11/03/2026	Member of Public	Request for report on a review of the law relating to the tax treatment of income protection insurance under current legislation
26OIA1935	10/03/2026	11/03/2026	9(2)(a) NBR	How many staff have accessed NBR content, including staff provided with individual or group login credentials and staff who were sent or otherwise provided with the ability to read NBR articles whether by email, internal intranet posting or other means
26OIA1936	10/03/2026	11/03/2026	9(2)(a) Parliamentary Researcher	Number of applications Inland Revenue made to wind up companies from 1 January 2020 to 31 December 2025 by month

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA1931	10/03/2026	11/03/2026	Chapman Tripp	Follow up request for documents previously withheld, copies of all documents produced by or for IR regarding policies, procedures and consideration on actual and perceived conflicts of interest both generally and specifically in relation to conflict of interest
26OIA1974	10/03/2026	17/03/2026	9(2)(a) NBR	Request for BN2025/460, IR2025/422, IR2025/483 and BN2025/497
26OIA1973	10/03/2026	17/03/2026	9(2)(a) Labour Leader's Office	Request for December's Weekly Status Reports (25SR40, 25SR41) and a copy of IR2025/478
26OIA1972	10/03/2026	17/03/2026	9(2)(a) Newsroom	Request for BN2025/460, BN2025/486, IR2025/467, IR2025/483, IR2025/488 and BN2025/497
26OIA1971	10/03/2026	17/03/2026	9(2)(a) Labour Leader's Office	Request for BN2025/460, BN2025/486, IR2025/467, IR2025/422, IR2025/456, IR2025/483, IR2025/488 and BN2025/497
26OIA1970	10/03/2026	17/03/2026	9(2)(a) BusinessDesk	Request for BN2025/460, IR2025/467, IR2025/422, IR2025/483, IR2025/488 and BN2025/497
26OIA1969	10/03/2026	17/03/2026	Deloitte	Request for IR2025/475, BN2025/497, IR2025/447, and BN2025/424

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA1947	12/03/2026	13/03/2026	NZ Taxpayers' Union	Copy of collective agreement clause between PSA and IR related to Māori members with access to paid discretionary leave for cultural obligations, and number of staff with access to this leave, days used, salary costs, date initiated
26OIA1965	13/03/2026	16/03/2026	9(2)(a) BusinessDesk	Cost of training and development for Tiers 1 & 2 leaders
26OIA1959	13/03/2026	16/03/2026	9(2)(a) Stuff NZ	Breakdown of spend on Media companies (Google, Meta, Tiktok), and spend at listed New Zealand based media companies (Stuff, NZME, TVNZ etc)
26OIA1991	16/03/2026	23/03/2026	9(2)(a) TV NZ	Request for BN2026/003, IR2026/006, IR2025/487
26OIA1996	17/03/2026	24/03/2026	9(2)(a) Labour Leader's Office	Request for BN2026/003, BN2026/011, IR2026/006, IR2026/015, IR2025/487
26OIA2018	20/03/2026	27/03/2026	Charites Law	Documents relating to the minimum distribution requirements topic in the charities review and any analysis done on problems the rules imposing minimum distribution requirements were intended to address
26OIA1997	23/03/2026	24/03/2026	9(2)(a) RNZ	The amount and proportion of WfF debt as a result of a one-off payment that increased their income

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2010	25/03/2026	26/03/2026	E tū	Data on all properties occupied, owned or leased by Inland Revenue where cleaning, security, and/or catering services are provided
26OIA2032	26/03/2026	28/04/2026	9(2)(a) Newstalk ZB	Copy of IR2026/006: Water services reform: remedial tax issue
26OIA2033	26/03/2026	28/04/2026	9(2)(a) NBR	Copies of IR2026/006 and IR2025/487

Item 2

Inland Revenue
Te Tari Taake

26SR09 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 20 March 2026
Date issued: Thursday 12 March 2026

New topical issues

Policy	
Shareholder loans and 'no objection' letters	Currently a company seeking removal from the Companies Register must provide the Companies Office with a 'no objection' letter from Inland Revenue. As part of the ongoing work to simplify tax for businesses, Inland Revenue has recently introduced a new form to be used when requesting that letter. The form is intended to make the expectations around business cessation clearer for customers and ensure consistency and certainty of outcomes. The form asks the company to confirm that all loans owed by company shareholder(s) have been repaid in full or, if not, have been treated as a dividend. Some stakeholders have raised queries about the new form and whether the question about treating loans as a dividend is necessary. The new form only relates to companies that are voluntarily seeking removal from the Companies Register, and so is different to the recent Policy consultation on the taxation of loans from companies to shareholders. As noted in that consultation document, Inland Revenue has been working on non-legislative solutions to improve our processes for collecting tax from shareholders who have shareholder loans when companies are removed from the Companies Register. The new form is part of that wider work and reflects Inland Revenue's expectations under the current law.
Court (E-solution) Amendment Rules 2026	The Ministry of Justice is undertaking a significant digital transformation of the New Zealand court system. The Te Au Reka project aims to provide a fully digital court file management system, improving efficiency and overall access to justice. The Ministry of Justice has engaged with Inland Revenue and we anticipate continued dialogue and opportunities to engage as the project progresses. Inland Revenue supports the move to the e-solution and the efficiencies that should bring. 9(2)(f)(iv) [redacted] We have provided feedback on some practical operational considerations and have also stressed that the confidentiality obligations set out in the Tax Administration Act 1994 must be maintained when using the e-solution.
Child support pass-on evaluation	Inland Revenue is sharing information with the Ministry of Social Development (MSD) for the child support pass-on evaluation. MSD have received a request from their Minister that the evaluation look at the impact on payments from liable parents who are paying to sole parent beneficiary receiving carers. To date, the evaluation has considered the entire liable parent population, not just this cohort. We will ask that the research be referred to you in due course.

Bills

Bill title	
Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill	
Current status	
The Bill was introduced on 26 August. First reading and referral to the Finance and Expenditure Committee (FEC) took place on 11 September 2025. Officials briefed FEC on the Bill on 22 October and 5 November. Oral submissions were heard in person on 5 November, 12 November, 19 November and online on 27 November. FEC considered the departmental report on 28 January 2026 and the revision-tracked version of the Bill on 11 and 16 February. FEC deliberated on the Bill on 4 March and reported back to the House on 9 March.	
Key upcoming dates	
19 March 2026	Release of Amendment Paper scheduled.
24 March 2026	Second reading of the Bill scheduled to commence.
25 March 2026	Committee of the Whole House scheduled to commence.
26 March 2026	Third reading of the Bill scheduled to commence.
By 31 March 2026	Bill enacted.

Cabinet and ministerial approvals for inclusion in Amendment Paper at Committee of Whole House

Item	Report date and reference	Cabinet committee date and cabinet date	Approval Status
Thin capitalisation settings for infrastructure	28/01/2026 [IR2025/422]	ECO: 04/03/2026 Cabinet: 09/03/2026	Approved
GST and bad debt deductions	29/01/2026 [IR2026/012]	N/A	MoF and MoR approved
Inland Revenue and ACC earners' levy	31/10/2025 [IR2025/087]	ECO: 11/02/2026 Cabinet: 16/02/2026	Approved
Income tax debt pilot with tax pooling industry	20/11/2025 Policy options to reduce tax debt [IR2025/398]	N/A	MoR approved
Updates to credit reporting formal notification requirements	20/11/2025 Policy options to reduce tax debt [IR2025/398]	N/A	MoR approved
Remedial to credit reporting rules to permit disclosure of new tax debt	15/01/2026 [IR2025/503]	N/A	MoR approved

Item	Report date and reference	Cabinet committee date and cabinet date	Approval Status
Aligning tax payments of New Zealand Super Fund with similar taxpayers	07/11/2025 [IR2025/396]	N/A	MoF and MoR approved
GloBE rules side-by-side package application date remedial	28/01/2026 [IR2026/015]	N/A	MoR approved
Alignment of definition of employee with proposed Employment Relations Bill	22/01/2026 [IR2026/013]	N/A	MoF and MoR approved
Water services reform: remedial tax issue	22/01/2026 [IR2026/006]	N/A	MoF and MoR approved
Student loans	18/09/2025 [IR2025/359]	ECO: 03/12/2025 Cabinet: 09/12/2025	Approved

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)
IR2026/066	MoR: Agree MoF: Agree	Changes to tax rules for foreign-owned New Zealand banking groups	The report summarises stakeholders' feedback on proposed changes to tax rules for foreign-owned New Zealand banking groups and seeks a decision from Ministers on next steps		20/03/2026
9(2)(f)(iv) [redacted]					
IR2026/062	MoR: Agree MoF: Agree	**[Budget Sensitive]** Taxation and the not-for-profit sector: Recommendations following targeted consultation	This report recommends the approach to take for donation tax credit caps, donor-controlled charities, donation tax credit simplifications, membership subscriptions and related matters for taxable not-for-profits. The recommendations are based on our recent targeted consultation with the sector.		20/03/2026

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
9(2)(g)(i) [redacted]					
9(2)(f)(iv) [redacted]					
IR2026/078	MoR: Note, refer to MoF	Tax monitoring report: Collections to February 2026	Tax outturn monitoring report for February 2026 with variances reported against HYEFU2025.		27/03/2026
IR2026/049	MoR: Agree MoF: Agree	Final package and costing for non-resident contractors' tax modernisation workstream	This report seeks policy approval for Ministers' preferred package of NRCT changes and provides the finalised costings.		~~20/03/2026~~ TBC

Enterprise and Integrity Services (E&IS), CCS-I, CCS-B, and 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)
IR2026/077	MoR to approve and refer to MoF MoF to approve	Vote Revenue: 2026 Budget Economic and Fiscal Update for non-departmental expenditure appropriations	2026 Budget Economic and Fiscal Update report seeking approvals for any appropriation changes required	Yes	16/04/2026
IR2026/070	MoF to approve MoSIT to approve and forward to MoF MoR to note	Vote Revenue: 2026 Budget Economic and Fiscal Update for he Research and Development Tax Incentive appropriation	2026 Budget Economic and Fiscal Update report seeking approvals for any changes to the appropriation	Yes	16/04/2026

Current and expected external consultation

Policy

Project name	Consultation date	Targeted or public consultation	Description
Software as a service and software development expenditure	17/11/2025–31/03/2026	Public and targeted	Public consultation recently closed. We are due to have follow up meetings with submitters in March. Subject to Ministerial approval, there will be another round of consultation for proposals to be progressed in the 2027/28 taxation bill.
Fiscal management approach	Ongoing	Targeted (CTG, ICANZ, Tax Law Society)	We are supporting Treasury in consultation for the fiscal management approach. The first phase is documenting the existing approach as it applies to tax policy proposals. The second phase is consulting with the private sector on potential improvements.
AISA with Customs	~24/04/2026-05/06/2026	Public	This is an IR/Customs consultation on a proposed approved information sharing agreement to share border movement information on Working for Families principal caregivers who go overseas for an extended period. Expected release dates are subject to Ministerial and Cabinet approval of consultation material.
AISA with MSD	Late April 2026	Public	Consulting on a proposed amendment of the existing AISA to enable MSD to use IR’s PAYE salary and wage information to more accurately charge this income against benefit payments, supported by increased automation and prescriptive rules from July 2028. This was part of the Budget 2025 initiatives. The consultation will last for four-to-six weeks. The expected release date is subject to Ministerial and Cabinet approval of consultation material.

9(2)(f)(iv), 6(a)

[redacted]

9(2)(f)(iv)

[redacted]

Project name	Consultation date	Targeted or public consultation	Description
Current GST issues	TBC	Public	Consulting on a range of current GST issues and on policy options to address them. Topics include: 9(2)(f)(iv) [redacted] business conferences; solar-generated electricity exported back to the grid by residential premises; dwellings and commercial dwellings; non-resident GST issues; modernising the GST Act; finance leases; GST grouping; and error correction and the time bar. Consultation will be in the form of an officials' issues paper due to be released in the second quarter of 2026, subject to Ministerial and Cabinet approval.
Regulatory Intermediaries Framework	TBC	Public and targeted	Following informal targeted consultation, the MoR has agreed to release the issues paper for public consultation. Some work is required to finalise the paper before release.

9(2)(f)(iv)

[redacted]

TCO

Project name	Consultation date	9(2)(ba)(i), 18(c)(i)	Description
Returns of capital: Off-market share cancellations – bright line tests and the Commissioner's notice requirements and other matters	09/02/2026 – 23/03/2026		This operational statement explains when payments made on share cancellations are not to be treated as dividends, the process for requesting a Commissioner's notice, and the implications if a payment is later found to be a dividend.
Income tax – PIE income from land activities	05/03/2025 - 15/04/2026		This considers whether income derived from developing land, dividing it into lots and/or erecting buildings on the land for the purpose of sale is eligible income for a portfolio investment entity under s HM 12 of the Income Tax Act 2007. It concludes that this income is eligible income under s HM 12.
Income tax – When is a trustee a bare trustee	16/03/2026		This project is especially relevant in relation to borrowings and property holdings in family and close relationship situations.
GST – Brokering and promoting of financial products by intermediaries	27/03/2026		This interpretation statement provides guidance about the circumstances in which intermediaries or brokers involved in the supply of financial products will make an exempt supply of financial services for GST purposes by arranging (rather than advising on) any financial services. We are anticipating some reaction as there are indications that some intermediaries or brokers have not been following the interpretation set out in this draft guidance.
GST – Reduced rate of GST for residential accommodation	27/03/2026		This interpretation statement considers the reduced value for a supply of domestic goods and services in a commercial dwelling for more than 4 weeks. This reduced value rule results in an effective GST rate of 9%. The time from which the reduced value applies depends on whether the commercial dwelling is a residential establishment and whether there is upfront agreement that the domestic goods and services will be supplied for more than 4 weeks in total.

Project name	Consultation date	9(2)(ba)(i), 18(c)(i)	Description
18(c)(i), 9(2)(ba)(i)			

Upcoming meetings/events

Date	Meeting/Events title
16/03/2026	Going for Growth: Competitive Business Settings Meeting
16/03/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
17/03/2026	Financial Services Council NZ Roundtable
17/03/2026	Corporate Taxpayers Group Meeting
17/03/2026	Meet: Erik Townsend
23/03/2026	Minister of Revenue meeting
24/03/2026	Meet: Hon Nicola Willis and Hon Louise Upston
24/03/2026	Going for Growth Ministerial Group: Innovation, Technology and Science
31/03/2026	Minister of Revenue meeting
01/04/2026	Meet: Katherine Rich (Business NZ)
02/04/2026	Meet & Greet: Inland Revenue Graduate Intake
20/04/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
21/04/2026	Minister of Revenue meeting
22/04/2026	Meet: Public Service Commission (all portfolios)
28/04/2026	Minister of Revenue meeting

Official Information Act requests

MoR OIAs

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 043-26 [26OIA1995]	Received	23/03/2026	9(2)(a) Newsroom	Copies of BN2026/003, BN2026/011, IR2026/006, IR2026/015, IR2025/487
MOIA 012-26 [26OIA1925]	Extended to 19/03/2026	Extended to 26/03/2026	9(2)(a) Labour Leader's Office	Copy of Agenda, minutes and action points (including correspondence between IR/MoR office) from the CIR/MOR meeting on 11 November
MOIA 059-26 [26OIA2051]	Received	07/04/2026	9(2)(a) Labour Party	Copies of BN2025/477, IR2025/478, IR2025/483 and IR2025/398

CIR OIAs – For Minister's office to note or consultation

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA1974	Received	17/03/2026	9(2)(a) NBR	Copies of BN2025/460, IR2025/422, IR2025/483 and BN2025/497
26OIA1973	Received	17/03/2026	9(2)(a) Labour Leader's Office	Copies of 25SR40, 25SR41 and IR2025/478
26OIA1972	Received	17/03/2026	9(2)(a) Newsroom	Copies of BN2025/460, BN2025/486, IR2025/467, IR2025/483, IR2025/488 and BN2025/497
26OIA1971	Received	17/03/2026	9(2)(a) Labour Leader's Office	Copies of BN2025/460, BN2025/486, IR2025/467, IR2025/422, IR2025/456, IR2025/483, IR2025/488 and BN2025/497

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA1970	Received	17/03/2026	9(2)(a) Business Desk	Copies of BN2025/460, IR2025/467, IR2025/422, IR2025/483, IR2025/488 and BN2025/497
26OIA1969	Received	17/03/2026	Deloitte	Copies of IR2025/475, BN2025/497, IR2025/447, and BN2025/424
26OIA1965	13/03/2026	16/03/2026	9(2)(a) BusinessDesk	Cost of training and development for Tiers 1 & 2 leaders
26OIA1991	16/03/2026	23/03/2026	9(2)(a) TV NZ	Copies of BN2026/003, IR2026/006 and IR2025/487
26OIA1996	17/03/2026	24/03/2026	9(2)(a) Labour Leader's Office	Copies of BN2026/003, BN2026/011, IR2026/006, IR2026/015 and IR2025/487
26OIA2018	20/03/2026	27/03/2026	Charities Law	Documents relating to the minimum distribution requirements topic in the charities review and any analysis done on problems the rules imposing minimum distribution requirements were intended to address
26OIA1935	Extended to 24/03/2026	Extended to 25/03/2026	9(2)(a) NBR	How many staff have access to NBR content, including staff provided with individual or group login credentials and staff who were sent/or otherwise provided with the ability to read NBR articles whether by email, internal intranet posting, or other means.
26OIA2032	26/03/2026	02/04/2026	9(2)(a) Newstalk ZB	Copy of IR2026/006 Water services reform: remedial tax issue

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2033	26/03/2026	02/04/2026	9(2)(a) NBR	Copies of IR2026/006 and IR2025/487
26OIA2043	26/03/2026	02/04/2026	9(2)(a) NZ Herald	Copies of BN2026/011, IR2025/487 and IR2026/015
26OIA2042	01/04/2026	02/04/2026	9(2)(a) NZ Herald	The number of FamilyBoost payments per month and the number of households who received the full $75 weekly payment each week from July 2024 to date
26OIA2044	01/04/2026	02/04/2026	9(2)(a) NZ Herald	Copy of IR2026/006 Water services reform: remedial tax issue
26OIA2045	01/04/2026	02/04/2026	9(2)(a) Newsroom	Copies of BN2026/011, BN2026/003 and IR2026/006
26OIA2046	02/04/2026	07/04/2026	NZ Taxpayers Union	Data on the processing of IRD number applications
26OIA2052	02/04/2026	07/04/2026	9(2)(a) NZ Herald	Copy of IR2026/006 Water services reform: remedial tax issue
26OIA2063	08/04/2026	09/04/2026	9(2)(a) BusinessDesk	Copies of BN2026/003 and BN2026/011

Item 3

Inland Revenue
Te Tari Taake

26SR10 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 27 March 2026
Date issued: Thursday 19 March 2026

New topical issues

Policy	
Petition of Nicola Harris: Improve non-payment compliance and reviews in the Child Support Act 1991	The Petitions Committee has invited Inland Revenue to submit on a petition from Nicola Harris seeking changes to the Child Support Act 1991 (The Act). The petition proposes redirecting penalties for non-compliance to the receiving carer, strengthening Inland Revenue's enforcement powers, and changing administrative review processes, including income estimations, and ground 8 (income earning capacity and financial resources) reviews. The petition received 463 signatures and was presented to the Committee on 12 November 2025. Inland Revenue's submission aligns with established policy settings and previously published advice on the operation of the child support scheme. It explains that the Act is designed to support timely payment across a wide range of circumstances, with penalties and enforcement tools playing a supporting role by encouraging engagement and sustained compliance. Inland Revenue applies a graduated enforcement approach, with stronger action available where appropriate. The submission also notes that current income estimation and review settings balance complexity with timely decision making, and that the changes proposed would be likely to increase delay, cost, and administrative burden without improving outcomes.
9(2)(f)(iv) [redacted]	Officials are currently drafting a GST officials' issues paper to consult on a range of current GST issues and policy options to address them (IR2025/394 refers). Subject to Ministerial/Cabinet approval, the issues paper is currently due to be released in the second quarter of 2026. A draft of the issues paper will be provided to you in late April. In advance of providing the draft issues paper, officials wish to seek your views on including certain topics in the issues paper. 9(2)(f)(iv) [redacted]

Bills

Bill title	
Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill	
Current status	
The Bill was introduced on 26 August. First reading and referral to the Finance and Expenditure Committee (FEC) took place on 11 September 2025. Officials briefed FEC on the Bill on 22 October and 5 November. Oral submissions were heard in person on 5 November, 12 November, 19 November and online on 27 November. FEC considered the departmental report on 28 January 2026 and the revision-tracked version of the Bill on 11 and 16 February. FEC deliberated on the Bill on 4 March and reported back to the House on 9 March. An amendment paper to the bill was released on 19 March.	
Key upcoming dates	
24 March 2026	Second reading of the Bill scheduled to commence.
25 March 2026	Committee of the Whole House scheduled to commence.
By 31 March 2026	Bill enacted.

Cabinet and ministerial approvals for inclusion in Amendment Paper at Committee of Whole House

Item	Report date and reference	Cabinet committee date and cabinet date	Approval Status
Thin capitalisation settings for infrastructure	28/01/2026 [IR2025/422]	ECO: 04/03/2026 Cabinet: 09/03/2026	Approved
GST and bad debt deductions	29/01/2026 [IR2026/012]	N/A	MoF and MoR approved
Inland Revenue and ACC earners' levy	31/10/2025 [IR2025/087]	ECO: 11/02/2026 Cabinet: 16/02/2026	Approved
Income tax debt pilot with tax pooling industry	20/11/2025 Policy options to reduce tax debt [IR2025/398]	N/A	MoR approved
Updates to credit reporting formal notification requirements	20/11/2025 Policy options to reduce tax debt [IR2025/398]	N/A	MoR approved
Remedial to credit reporting rules to permit disclosure of new tax debt	15/01/2026 [IR2025/503]	N/A	MoR approved
[Sensitive] Aligning tax payments of New Zealand Super Fund with similar taxpayers	07/11/2025 [IR2025/396]	N/A	MoF and MoR approved

Item	Report date and reference	Cabinet committee date and cabinet date	Approval Status
GloBE rules side-by-side package application date remedial	28/01/2026 [IR2026/015]	N/A	MoR approved
Alignment of definition of employee with proposed Employment Relations Bill	22/01/2026 [IR2026/013]	N/A	MoF and MoR approved
Water services reform: remedial tax issue	22/01/2026 [IR2026/006]	N/A	MoF and MoR approved

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)
9(2)(f)(iv)					
IR2026/078	MoR: Note, refer to MoF	Tax monitoring report: Collections to February 2026	Tax outturn monitoring report for February 2026 with variances reported against HYEFU2025.		27/03/2026

Enterprise and Integrity Services (E&IS), CCS-I, CCS-B, and 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)
IR2026/077	MoR to approve and refer to MoF MoF to approve	Vote Revenue: 2026 Budget Economic and Fiscal Update for non-departmental expenditure appropriations	2026 Budget Economic and Fiscal Update report seeking approvals for any appropriation changes required	Yes	16/04/2026
IR2026/070	MoF to approve MoSIT to approve and forward to MoF MoR to note	Vote Revenue: 2026 Budget Economic and Fiscal Update for he Research and Development Tax Incentive appropriation	2026 Budget Economic and Fiscal Update report seeking approvals for any changes to the appropriation	Yes	16/04/2026

Current and expected external consultation

Policy

Project name	Consultation date	Targeted or public consultation	Description
Software as a service and software development expenditure	17/11/2025–31/03/2026	Public and targeted	Public consultation recently closed. We are due to have follow up meetings with submitters in March. Subject to Ministerial approval, there will be another round of consultation for proposals to be progressed in the 2027/28 taxation bill.
Fiscal management approach	Ongoing	Targeted (CTG, ICANZ, Tax Law Society)	We are supporting Treasury in consultation for the fiscal management approach. The first phase is documenting the existing approach as it applies to tax policy proposals. The second phase is consulting with the private sector on potential improvements.
AISA with Customs	~24/04/2026-05/06/2026	Public	This is an IR/Customs consultation on a proposed approved information sharing agreement to share border movement information on Working for Families principal caregivers who go overseas for an extended period. Expected release dates are subject to Ministerial and Cabinet approval of consultation material.
AISA with MSD	Late April 2026	Public	Consulting on a proposed amendment of the existing AISA to enable MSD to use IR's PAYE salary and wage information to more accurately charge this income against benefit payments, supported by increased automation and prescriptive rules from July 2028. This was part of the Budget 2025 initiatives. The consultation will last for four-to-six weeks. The expected release date is subject to Ministerial and Cabinet approval of consultation material.

9(2)(f)(iv), 6(a)

[redacted]

9(2)(f)(iv)

[redacted]

Project name	Consultation date	Targeted or public consultation	Description
Current GST issues	TBC	Public	Consulting on a range of current GST issues and on policy options to address them. Topics include: 9(2)(f)(iv) business conferences; solar-generated electricity exported back to the grid by residential premises; dwellings and commercial dwellings; non-resident GST issues; modernising the GST Act; finance leases; GST grouping; and error correction and the time bar. Consultation will be in the form of an officials' issues paper due to be released in the second quarter of 2026, subject to Ministerial and Cabinet approval.
Regulatory Intermediaries Framework	TBC	Public and targeted	Following informal targeted consultation, the MoR has agreed to release the issues paper for public consultation. Some work is required to finalise the paper before release.

9(2)(f)(iv)

TCO

Project name	Consultation date	9(2)(ba)(i), 18(c)(i)	Description
Income tax – PIE income from land activities	05/03/2025 - 15/04/2026	[redacted]	This considers whether income derived from developing land, dividing it into lots and/or erecting buildings on the land for the purpose of sale is eligible income for a portfolio investment entity under s HM 12 of the Income Tax Act 2007. It concludes that this income is eligible income under s HM 12.
Income tax – When is a trustee a bare trustee	16/03/2026	[redacted]	This project will consider when a Trustee is a bare trustee and so may be a nominee under s YB 21(2). This is especially relevant in relation to borrowings and property holdings in family and close relationship situations.
18(c)(i), 9(2)(ba)(i) [redacted]			
GST – Brokering and promoting of financial products by intermediaries	27/03/2026	[redacted]	This interpretation statement provides guidance about the circumstances in which intermediaries or brokers involved in the supply of financial products will make an exempt supply of financial services for GST purposes by arranging (rather than advising on) any financial services. We are anticipating some reaction as there are indications that some intermediaries or brokers have not been following the interpretation set out in this draft guidance.

Project name	Consultation date	9(2)(ba)(i), 18(c)(i)	Description
GST – Reduced rate of GST for residential accommodation	27/03/2026		This interpretation statement considers the reduced value for a supply of domestic goods and services in a commercial dwelling for more than 4 weeks. This reduced value rule results in an effective GST rate of 9%. The time from which the reduced value applies depends on whether the commercial dwelling is a residential establishment and whether there is upfront agreement that the domestic goods and services will be supplied for more than 4 weeks in total.

Upcoming meetings/events

Date	Meeting/Events title
23/03/2026	Minister of Revenue meeting
24/03/2026	Meet: Hon Nicola Willis and Hon Louise Upston
24/03/2026	Going for Growth Ministerial Group: Innovation, Technology and Science
31/03/2026	Minister of Revenue meeting
01/04/2026	Meet: Katherine Rich (Business NZ)
01/04/2026	Meet: Hon Erica Stanford
02/04/2026	Meet & Greet: Inland Revenue Graduate Intake
20/04/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
21/04/2026	Minister of Revenue meeting
22/04/2026	Meet: Public Service Commission (all portfolios)
28/04/2026	Minister of Revenue meeting

Official Information Act requests

MoR OIAs

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 012-26 [26OIA1925]	Received	Extended to 26/03/2026	9(2)(a) Labour Leader's Office	Copy of Agenda, minutes and action points (including correspondence between IR/MoR office) from the CIR/MOR meeting on 11 November
MOIA 059-26 [26OIA2051]	Received	07/04/2026	9(2)(a) Labour Party	Copies of BN2025/477, IR2025/478, IR2025/483 and IR2025/398

CIR OIAs – For Minister's office to note or consultation

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2018	20/03/2026	27/03/2026	Charities Law	Documents relating to the minimum distribution requirements topic in the charities review and any analysis done on problems the rules imposing minimum distribution requirements were intended to address
26OIA1935	Extended to 24/03/2026	Extended to 25/03/2026	9(2)(a) NBR	How many staff have access to NBR content, including staff provided with individual or group login credentials and staff who were sent/or otherwise provided with the ability to read NBR articles whether by email, internal intranet posting, or other means.
26OIA2042	01/04/2026	02/04/2026	9(2)(a) NZ Herald	The number of FamilyBoost payments per month and the number of households who received the full $75 weekly payment each week from July 2024 to date

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2046	02/04/2026	07/04/2026	NZ Taxpayers Union	Data on the processing of IRD number applications
26OIA2089	15/04/2026	16/04/2026	9(2)(a) NZ Herald	Documents written by Inland Revenue about 'cash wages' as a form of money laundering

Item 4

Inland Revenue
Te Tari Taake

26SR11 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 3 April 2026
Date issued: Thursday 26 March 2026

New topical issues

Policy	
OECD Anti-Bribery Convention peer review	New Zealand is a party to the OECD's Anti-Bribery Convention. New Zealand generally denies a tax deduction for bribery of a foreign public official, subject to an exception for small facilitation payments. These are small amounts paid for the sole or primary purpose of ensuring or expediting the performance of a routine action, for example releasing an export consignment from a port. The making of small facilitation payments is not a criminal offence in New Zealand. Most countries deny a tax deduction for such payments. Australia and the United States, like New Zealand, allow the deduction. Following a recent peer review, the Ministry of Justice has been asked to consider our compliance with the Convention in respect of this tax deduction. We note that digitalisation, or other improvements, may have changed practices in other countries so that payments are no longer regularly made. Before responding to the peer review, we intend to work with the Ministry of Justice and New Zealand Trade and Enterprise to understand whether changing our rules would have an impact on affected New Zealand businesses (primarily exporters). We will survey businesses as part of this workstream. Our response to the OECD is due in September 2026.
Early Childhood Education Funding Review (Ministerial Advisory Group) information release	On 17 March, the Ministerial Advisory Group for the Early Childhood Education (ECE) funding review signed out the report summarising the Group's engagement with the ECE sector. The report provides a summary of what the Group members heard during the Discovery phase of the review as they consulted with parents, teachers, and ECE providers. Most parents are finding FamilyBoost claims relatively straightforward, although a minority find it more difficult or need support. This aligns with IR's own customer survey last year. The report notes wider concerns around ECE funding and support products more generally. Some providers suggested FamilyBoost funding should go to services as a credit on a family's account. There were also suggestions about alternative uses for FamilyBoost investment such as redirecting to funding specific age groups or increasing funding rates more broadly. This report will be made public on the Group's website on 27 March, and the review is now moving into its option development phase. We can provide the full report if requested.

Bills

Bill title
Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill
Current status
The Bill is scheduled to receive Royal assent by 31 March.

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)
9(2)(f)(iv) [redacted]					
9(2)(g)(i) [redacted]					
IR2026/062	MoR: Agree MoF: Agree	Taxation and the not-for-profit sector: Recommendations following targeted consultation	This report will provide final project recommendations for all topics.		~~27/03/2026~~ 03/04/2026
9(2)(f)(iv) [redacted]					
BN2026/106	MoR: Note	Information release for review – LEG-26-SUB-0029 Fringe Benefit Tax, Interest on Loans	Proactive release for FBT rate decrease for the January 2026 quarter.		~~27/03/2026~~ 03/04/2026

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
6(a)					
IR2026/088	MoR: Agree MoF: Agree	Officials' issues paper – Current GST issues	Attaches the draft GST officials' issues paper and Cabinet paper for the Minister's consideration.	ECO 18/05/2026	17/04/2026
IR2026/096	MoR: Note, Refer to MoF	Final tax forecasts for 2026 Budget Economic and Fiscal Update	Details of Treasury's final tax forecasts for 2026 Budget Economic and Fiscal Update		17/04/2026
IR2026/097	MoR: Note, Refer to MoF	Tax monitoring report: Collections to March 2026	Tax outturn monitoring report for March 2026 with variances reported against HYEFU2025		01/05/2026
IR2026/098	MoR: Note MoF: Note	Investment Boost work programme update	Update on Investment Boost monitoring, stakeholder engagement, and potential policy updates		01/05/2026

Enterprise and Integrity Services (E&IS), CCS-I, CCS-B, and 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)
IR2026/077	MoR to approve and refer to MoF MoF to approve	Vote Revenue: 2026 Budget Economic and Fiscal Update for non-departmental expenditure appropriations	2026 Budget Economic and Fiscal Update report seeking approvals for any appropriation changes required	Yes	17/04/2026
IR2026/070	MoF to approve MoSIT to approve and forward to MoF MoR to note	Vote Revenue: 2026 Budget Economic and Fiscal Update for he Research and Development Tax Incentive appropriation	2026 Budget Economic and Fiscal Update report seeking approvals for any changes to the appropriation	Yes	17/04/2026

Current and expected external consultation

Policy

Project name	Consultation date	Targeted or public consultation	Description
Software as a service and software development expenditure	17/11/2025–31/03/2026	Public and targeted	Public consultation recently closed. We are due to have follow up meetings with submitters in March. Subject to Ministerial approval, there will be another round of consultation for proposals to be progressed in the 2027/28 taxation bill.
Fiscal management approach	Ongoing	Targeted (CTG, ICANZ, Tax Law Society)	We are supporting Treasury in consultation for the fiscal management approach. The first phase is documenting the existing approach as it applies to tax policy proposals. The second phase is consulting with the private sector on potential improvements.
AISA with Customs for Working for Families customers	~24/04/2026-05/06/2026	Public	This is an IR/Customs consultation on a proposed approved information sharing agreement to share border movement information on Working for Families principal caregivers who go overseas for an extended period. Expected release dates are subject to Ministerial and Cabinet approval of consultation material.
AISA with MSD	Late April 2026	Public	Consulting on a proposed amendment of the existing AISA to enable MSD to use IR's PAYE salary and wage information to more accurately charge this income against benefit payments, supported by increased automation and prescriptive rules from July 2028. This was part of the Budget 2025 initiatives. The consultation will last for four-to-six weeks. The expected release date is subject to Ministerial and Cabinet approval of consultation material.
9(2)(f)(iv), 6(a)			

Project name	Consultation date	Targeted or public consultation	Description
9(2)(f)(iv) [redacted]			
Current GST issues	TBC	Public	Consulting on a range of current GST issues and on policy options to address them. Topics include: 9(2)(f)(iv) [redacted] business conferences; solar-generated electricity exported back to the grid by residential premises; dwellings and commercial dwellings; non-resident GST issues; modernising the GST Act; finance leases; GST grouping; and error correction and the time bar. Consultation will be in the form of an officials' issues paper due to be released in the second quarter of 2026, subject to Ministerial and Cabinet approval.
Regulatory Intermediaries Framework	TBC	Public and targeted	Following informal targeted consultation, the MoR has agreed to release the issues paper for public consultation. Some work is required to finalise the paper before release.
9(2)(f)(iv) [redacted]			

TCO

Project name	Consultation date	18(c)(i), 9(2)(ba)(i)	Description
Income tax – PIE income from land activities	05/03/2025 - 15/04/2026		This considers whether income derived from developing land, dividing it into lots and/or erecting buildings on the land for the purpose of sale is eligible income for a portfolio investment entity under s HM 12 of the Income Tax Act 2007. It concludes that this income is eligible income under s HM 12.
18(c)(i), 9(2)(ba)(i)			
GST – Brokering and promoting of financial products by intermediaries	27/03/2026		This interpretation statement provides guidance about the circumstances in which intermediaries or brokers involved in the supply of financial products will make an exempt supply of financial services for GST purposes by arranging (rather than advising on) any financial services. We are anticipating some reaction as there are indications that some intermediaries or brokers have not been following the interpretation set out in this draft guidance.
GST – Reduced rate of GST for residential accommodation	27/03/2026		This interpretation statement considers the reduced value for a supply of domestic goods and services in a commercial dwelling for more than 4 weeks. This reduced value rule results in an effective GST rate of 9%. The time from which the reduced value applies depends on whether the commercial dwelling is a residential establishment and whether there is upfront agreement that the domestic goods and services will be supplied for more than 4 weeks in total.

Upcoming meetings/events

Date	Meeting/Events title
31/03/2026	Minister of Revenue meeting
31/03/2026	Meet: Multi-Ministers [regarding welfare reform]
01/04/2026	Meet: Katherine Rich (Business NZ)
01/04/2026	Meet: Hon Erica Stanford
02/04/2026	Meet & Greet: Inland Revenue Graduate Intake
20/04/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
21/04/2026	Minister of Revenue meeting
22/04/2026	Meet: Public Service Commission (all portfolios)
28/04/2026	Minister of Revenue meeting

Official Information Act requests

MoR OIAs

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 080-26 [26OIA2120]	15/04/2026	22/04/2026	9(2)(a) NBR	Copy of IR2026/056: Preliminary evaluative assessment of the direct effects of compliance activities

CIR OIAs – For Minister's office to note or consultation

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2018	Received	27/03/2026	Charities Law	Documents relating to the minimum distribution requirements topic in the charities review and any analysis done on problems the rules imposing minimum distribution requirements were intended to address
26OIA2042	01/04/2026	02/04/2026	9(2)(a) NZ Herald	The number of FamilyBoost payments per month and the number of households who received the full $75 weekly payment each week from July 2024 to date
26OIA2046	02/04/2026	07/04/2026	NZ Taxpayers Union	Data on the processing of IRD number applications
26OIA2089	09/04/2026	16/04/2026	9(2)(a) NZ Herald	Documents written by IR about 'cash wages' as a form of money laundering
26OIA2089	15/04/2026	16/04/2026	9(2)(a) NZ Herald	Documents written by Inland Revenue about 'cash wages' as a form of money laundering
26OIA2096	13/04/2026	20/04/2026	9(2)(a) Labour Leader's Office	Copies of BN2026/042, BN2026/060, and IR2026/056

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2098	13/04/2026	20/04/2026	9(2)(a) NZ Herald	Copies of IR2026/034, BN2026/042, and IR2026/024
26OIA2109	14/04/2026	21/04/2026	Member of the public	Copies of briefing papers and advice provided by Inland Revenue officials to ministers between 1 January 2017 and 31 December 2025 on the taxation of embedded royalties
26OIA2115	15/04/2026	22/04/2026	9(2)(a) NZ Herald	Copy of IR2026/056
26OIA2117	15/04/2026	22/04/2026	Member of the public	Briefing papers or other advice provided by officials to Ministers regarding whether New Zealand should adopt Public Country by Country Reporting from 1 Jan 2018 to 31 Dec 2025
26OIA2099	17/04/2026	20/04/2026	Via FYI.org.nz	Analysis on the use of the tax system to address food affordability in NZ
26OIA2127	17/04/2026	24/04/2026	9(2)(a) Newsroom	Copies of IR2026/034, BN2026/042, IR2026/032, BN2026/060, and IR2026/056
26OIA2133	21/04/2026	28/04/2026	9(2)(a) NBR	Copies of BN2026/042, IR2026/032, and IR2026/016
26OIA2119	22/04/2026	23/04/2026	9(2)(a) NZME	Inland Revenue's use of the Genesys conversation summarisation tool

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2121	22/04/2026	23/04/2026	9(2)(a) Investment News	Gross and net PIE tax data for every financial year from inception until the most recent period (probably 2024/25 but if you have 2025/26 numbers, even preliminary, I'd like that too.)
26OIA2130	23/04/2026	24/04/2026	9(2)(a) NZ Taxpayers' Union	Follow up request to confirm whether, as part of the Maori Whanau Network meetings, IRD allows paid staff time to be used for the waiata or karakia groups
26OIA2135	24/04/2026	28/04/2026	9(2)(a) RNZ	All documents, records and communications related to a cross-Government task force formed in approximately 2004 to investigate allegations of fraud and slavery by Phenomena Academy