Inland Revenue
Te Tari Taake

26OIA2296

12 June 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 May 2026. You requested the following:

> *Hi IRD, under the provisions of the OIA please provide me with the following documents:*
>
> - *IR2026/067 Going for Growth Ministers' meeting 11 March*
> - *BN2026/103 Meeting regarding FIF RAM and AIP visa*
> - *BN2026/021 Notes for Going for Growth Ministers meeting 2 February*
>
> *In addition, I request all advice to Ministers related to the AIP visa scheme.*
>
> *This includes, but is not limited to, advice related to the Permanent Place of Abode test for tax residency and or the temporary tax exemption for transitional residents.*
>
> *Please cover the period July 1 2025 to the present.*

Information being released

I am releasing document BN2026/021 *Notes for Going for Growth Ministers meeting 2 February* to you, enclosed as **Appendix A**. Some information has been withheld in this document under section 9(2)(a) of the OIA – to protect the privacy of natural persons.

Information withheld or refused

I am refusing the release of document *BN2026/067 Going for Growth Ministers' meeting 11 March* under the following sections of the OIA:

- 9(2)(f)(iv) - to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by minister and officials, and
- 18(d) - as the information will soon be publicly available as part of the proactive release of Budget 2026 material.

Please note that the whole document is not withheld under both OIA grounds. Some information will be proactively released, and some will remain withheld under section 9(2)(f)(iv) of the OIA.

Additionally, I am withholding all advice prepared for ministers related to the AIP Visa scheme, including document *BN2026/103 Meeting regarding FIF RAM and AIP visa* under section 9(2)(f)(iv) of the OIA.

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.

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

Sam Rowe
Policy Lead - International

Briefing note

Reference	BN2026/021
Date	27/01/2026
To	Revenue Advisor, Minister of Revenue – Angela Graham Private Secretary, Minister of Revenue – Melissa Zhen
From	Dan Doughty – Senior Policy Advisor
Subject	**Notes for Going for Growth Ministers meeting 2 February 2026**

1 On 12 November 2025 the Minister of Revenue attended a meeting with the Competitive Business Settings (CBS) pillar group. At that meeting the Minister was commissioned for updates on two areas ahead of the next meeting between Minister Seymour and the CBS secretariat (scheduled for Monday, 2 February 2026):

- PayGo – an initiative to support small businesses aligning their tax payments with cashflow.
- Initiatives under the "supporting small businesses" workstream in the Tax and Social Policy Work Programme.

2 The purpose of this note is to provide you with oversight of the high-level updates we intend to provide the CBS secretariat on behalf of the Minister of Revenue. Both updates are annexed to this note.

Dan Doughty

Senior Policy Advisor

9(2)(a)

Annex: proposed update to CBS secretariat – 2 February 2026 meeting

PayGo update

3 In broad terms, this initiative would allow Inland Revenue to approve digital service providers as “crediting agents”. Crediting agents would be empowered to forecast their client’s tax liabilities using approved methods. Clients would then be entitled to pay their anticipated tax liabilities on this forecast; allowing them to more closely match their tax payments to their cashflow than under the current provisional tax rules.

4 At the previous meeting, Ministers were advised that officials would begin consultation with stakeholders in early 2026. Officials recently provided the Minister of Revenue with the draft consultation document for consideration (which also covers a range of other initiatives related to taxpayer intermediaries – detailed below).

5 Once approved by the Minister of Revenue, officials will release the consultation document. Officials anticipate that this will still be within the first quarter of 2026 (as reported at the previous meeting).

Supporting small business

6 This workstream covers the five initiatives detailed on the Government’s public Tax and Social Policy Work Programme under the same heading:

- Simplifying fringe benefit tax (FBT).
- Transition to digital tax administration through tax intermediaries.
- Increase information sharing with other government agencies to simplify tax administration.
- Consult on GST issues.
- Review of the tax treatment of flood damage and land improvement expenditure.

Simplifying FBT

7 Inland Revenue officials are working with Ministers on options for simplifying the FBT rules, and how further work could be progressed.

Digital tax administration transition

8 Officials will soon begin consultation on a range of initiatives that would allow tax intermediaries to contribute to the administration of the tax system. This consultation will occur alongside consultation on PayGo (discussed above). Officials will report back to the Minister of Revenue on the outcome of this consultation later this year.

Information sharing

9 Inland Revenue officials are currently investigating information-sharing agreements with the Companies Office and Immigration New Zealand. These agreements would allow Inland Revenue to ease compliance requirements for some small businesses and improve compliance enforcement.

GST issue consultation

10 Officials are currently preparing an issues paper to publicly consult on a range of current GST issues. Proposals being considered for inclusion in the paper would generally reduce compliance costs. Officials expect to release the paper later this year.

Flood damage and land improvements

11 Following recent consultation, officials reported to the Minister of Revenue on 27 January 2026 on issues related to expenditure incurred in repairing land improvements damaged by flooding or erosion. This workstream seeks to amend current law to make the treatment of this expenditure more consistent and provide taxpayers with more certainty during periods of recovery. The Minister of Revenue will receive an issues paper for targeted consultation in late February.