



16 March 2026

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 February 2026. You requested copies of the following documents:

1. *BN2026/003 - Tax treatment of self-select Kiwisaver schemes*
2. *BN2026/011 - Departmental Report to Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill*
3. *IR2026/006 - Water services reform: remedial tax issue*
4. *IR2026/015 - GloBE rules side-by-side package application date remedial*
5. *IR2025/487 - Cabinet paper - Changes to thin capitalisation settings for infrastructure*

Information being released

I am releasing item 2, *BN2026/011 - Departmental Report to Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill*. The attachment to this briefing note is withheld 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) once released by the Finance and Expenditure Committee.

Information withheld or refused

I have decided to withhold or refuse in full the documents in the following table under the following sections of the OIA, as applicable:

- 6(a) – the making available of that information would be likely to prejudice the security of defence of New Zealand or the international relations of the Government of New Zealand, and
- 9(2)(f)(iv) – to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials, and
- 18(d) – the information is or will soon be publicly available.

Item	Date	Document	Decision
1.	15/01/2026	Tax treatment of self-select KiwiSaver schemes	Withheld under section 9(2)(f)(iv)
3.	23/01/2026	Water services reform: remedial tax issue	Refused under section 18(d)

Item	Date	Document	Decision
4.	27/01/2026	GloBE rules side-by-side package application date remedial	Withheld under section 6(a)
5.	28/01/2026	Changes to thin capitalisation settings for infrastructure	Refused under section 18(d)

The document *IR2026/006 - Water services reform: remedial tax issue*, will soon be published on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz) as part of the current Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill release.

The document *IR2025/487 - Changes to thin capitalisation settings for infrastructure*, will also be published on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz) soon.

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



Peter Frawley

Policy Lead – Legislative Drafting & Business

Briefing note

Reference: BN2026/011

Date: 21 January 2026

To: Revenue Advisor, Minister of Finance – Carl Harris
Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Melissa Zhen

From: Philip Marshall
Maria Deligiannis

Subject: **Departmental Report on the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill**

Purpose

1. This briefing note provides you with the final version of the departmental report and supplementary information, as provided to FEC on submissions on the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Bill.

Next steps

2. On Wednesday 28 January at 12.30pm, officials will be appearing before FEC to provide an overview of the departmental report and answer any questions the Committee may have.

Philip Marshall
Bill Manager
9(2)(a)