



5 May 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 April 2025. You requested copies of the following documents (numbered for ease of response):

1. *Inland Revenue Status Report 25SR03: Weekly Status Report*
2. *Inland Revenue Status Report 25SR04: Weekly Status Report*
3. *Inland Revenue Report IR2025/023: Preliminary Tax forecasts for the 2025 Budget Economic and Fiscal Update*
4. *Inland Revenue Report 25SR05: Weekly Status Report*
5. *Inland Revenue Briefing Note BN2025/085: Budget 2025 Information ahead of 4 March Joint Ministers Meeting*
6. *Inland Revenue Briefing Note BN2025/042: Taxation and the not-for-profit sector: Updated officials' issues paper and timeline*
7. *Inland Revenue Report IR2025/007: Outcome of consultation on the effects of FIF rules on immigration*
8. *Inland Revenue Briefing Note BN2025/051: Outcome of targeted consultation regarding potential effectiveness of FIF policy settings*
9. *Inland Revenue Report IR2025/018: Fringe benefit tax review – updated policy options*

Information being released

I am releasing items 1, 2, 4, and 6 in **Table 1** on the following page, with some information withheld under the following sections of the OIA, as applicable:

- 9(2)(a) – to protect the privacy of natural persons,
- 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.
- 9(2)(g)(i) – 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 particular service agency or organisation in the course of their duty.

Table 1: Items released in part

Item	Date	Document	Decision
1.	13/02/2025	Weekly Status Report 25SR03	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).
2.	21/02/2025	Weekly Status Report 25SR04	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).
4.	27/02/2025	Weekly Status Report 25SR05	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).
6.	07/02/2025	Taxation and the not-for-profit sector: Updated officials' issues paper and timeline	Released with redactions under sections 9(2)(a), 9(2)(f)(iv), and 9(2)(g)(i). Attachment withheld in full under section 9(2)(g)(i).

Information withheld or refused

I am withholding items 3, 5, 7, 8, and 9 in **Table 2** below in full, under sections 9(2)(a), 9(2)(f)(iv), and 9(2)(g)(i) of the OIA as applicable.

Table 2: Items withheld in full

Item	Date	Document	Decision
3.	10/02/2025	Outcome of consultation on the effects of FIF rules on immigration	Withheld in full under sections 9(2)(a), 9(2)(f)(iv), and 9(2)(g)(i).
5.	12/02/2025	Outcome of targeted consultation regarding potential effectiveness of FIF policy settings	Withheld in full under sections 9(2)(a), 9(2)(f)(iv), and 9(2)(g)(i).
7.	14/02/2025	Fringe benefit tax review – updated policy options	Withheld in full under section 9(2)(f)(iv).
8.	25/02/2025	Preliminary Tax forecasts for the 2025 Budget Economic and Fiscal Update	Withheld in full under section 9(2)(f)(iv).
9.	28/02/2025	Budget 2025 Information ahead of 4 March Joint Ministers Meeting	Withheld in full under section 9(2)(f)(iv).

I am withholding documents 3 and 5 in full under sections 9(2)(a), 9(2)(f)(iv), and 9(2)(g)(i) of the OIA. Some of the information relating to the consultation on the effects of FIF rules on immigration is publicly available on Inland Revenue's Tax Policy website

(www.taxpolicy.ird.govt.nz), and can be found by searching for "[Effect of the FIF rules on immigration: proposals for amendments](#)" or "[Proposed foreign investment fund changes - Fact sheet](#)", and on the Beehive's website (www.beehive.govt.nz) by searching for "[Tax change for incoming talent to boost growth](#)".

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 can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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. I note that your name is included in the attached documents, please note we will redact this when publishing this response. 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 – Governance and Ministerial Services



Inland Revenue
Te Tari Taake

Status Report

Weekly update for the Minister of Revenue

Week ending: Friday, 21 February 2025
Date issued: Thursday, 13 February 2025

New topical issues

New items since the last Status Report (issued on 31 January 2025).

Operational	
FamilyBoost Update	<p>Since the last update, for the period 4 February 2025 to 12 February 2025, we have:</p> <ul style="list-style-type: none">• received 747 registrations• created 728 FamilyBoost accounts <p>Since registrations opened until 12 February 2025, inclusive, we have:</p> <ul style="list-style-type: none">• received FamilyBoost registrations from 66,415 households• created FamilyBoost accounts for 65,770 households• 59 registrations still in progress and have declined 586 <p>Since claims opened until 12 February 2025, inclusive, we have:</p> <ul style="list-style-type: none">• received 108,149 claims relating to 59,486 households<ul style="list-style-type: none">○ 60,574 relate to the quarter period ending 30 Sept 2024○ 47,575 relate to the quarterly period ending 31 Dec 2024• paid \$30,583,728 towards 82,697 claims for 49,552 households<ul style="list-style-type: none">○ \$16,616,652 relates to the quarterly period ending 30 Sept 2024 for 44,132 claims○ \$13,967,077 relates to the quarterly period ending 31 Dec 2024 for 38,565 claims• 985 claims still in progress and have declined 19,205 <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>

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 Jan-24	Key result areas	YTD Jan-25	YTD target range	Min. YE B24 Target
\$578.1m	Value from compliance interventions	\$908.7m	\$452 - \$657m	\$1,038m
\$928.8m	Revenue from overdue returns filed	\$732.6m	\$712 - \$973m	\$1,715m
\$2,082.6m	Overdue tax collected from debt activity	\$2,384.2m	\$2,107 - \$2,419m	\$4,080m
\$87.0m	OBB student loan repayments	\$126.9m	\$95 - \$112m	\$189m

Inland Revenue continues to achieve very strong results for three of the four result areas—these are still well ahead of target.

Revenue assessed from overdue returns filed is at the lower end of the target range, and we have seen that overdue returns with material value are becoming less frequent. We are balancing our effort in this area on returns of value, while focusing on increasing value from our other compliance activities. This is reflected in the performance measure for 'value of assessed revenue for every unfiled return dollar spent' where the overall overdue returns collected YTD in 2025 is 13,500 more than the same period in 2024, but assessed revenue is down \$196m.

Overseas-based borrower (OBB) student loan repayments for Jan-25 were up 40.9% (\$4.5m) compared to Jan-24.

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 January 2025			
Measure	YTD Jan 2025	YTD Jan 2024	Target or forecast
Percent of returns filed by customers were on time	97.0%	96.9%	95%
Return on investment from all compliance activities for every dollar spent	\$13.01	\$9.89	\$10.00
Percent of calls answered	76.9%	71.4%	60%
Percent of tax and social policy registrations processed within 5 working days	91.3%	85.6%	85%
Percent of the tax payments made by customers were on time	89.1%	89.2%	90%
Percent of tax payments made on time by value	96.1%	95.9%	94%
Percent of student loan customers met their obligations	82.9%	83.0%	85%
Percent of child support assessments were paid on time	76.0%	71.1%	70%
Percent of new customer debt was resolved within 6 months	61.5%	56.6%	50%
Percent of tax debt value under an active repayment plan	13.4%	N/A	Improve on baseline (14%)
Overall, IR has met 81.5% of available output measurements			
Revenue performance	YTD at Dec 24	YTD at Dec 23	
Tax revenue	\$56.9b	\$57.0b	Forecast: \$57.5b
Tax receipts	\$52.3b	\$48.3b	Forecast: \$52.2b
Departmental financial performance	YTD at Jan 25	+/- YTD budget	
YTD departmental spend	\$421.9m	2.8%	
Forecast full-year departmental spend	\$762.7m	0.7%	

Bills

Bill title
Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill
Approximate date of enactment
End of March 2025
Current status
<p>The Bill was introduced into the House on 26 August 2024. It received its first reading on 29 August 2024 and was referred to the Finance and Expenditure Committee (FEC). The closing date for submissions was 9 October 2024 and oral submissions have been heard.</p> <p>The FEC considered the submissions on the Bill in the Departmental Report on 29 January 2025 and the revision-tracked version of the Bill on 12 February 2025. The FEC is scheduled to consider and deliberate on their draft report on 19 February.</p> <p>The second reading of the bill is scheduled for 4 March, with Committee of the Whole House the following day (5 March).</p>

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, has been reinstated, and is awaiting its First Reading. 9(2)(f)(iv)</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
MoR	Tax Administration (FamilyBoost Tax Credit-Extension of Dates to File Return of Income) Order 2025	LEG	20/02/2025
MoR, MoF	Discussion document: GST and joint ventures	ECO	26/03/2025
MoR	Use of money interest rates review 2025	ECO	03/04/2025

9(2)(f)(iv)

Upcoming Cabinet papers – other portfolios

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

Agency	Ministry of Education
Committee	Cabinet Social Outcomes Committee (SOU) on 19 February 2025
Paper title	Early Childhood Education Funding Review: Scope and Approach
Summary	9(2)(f)(iv) [Redacted]
Inland Revenue view	9(2)(f)(iv) [Redacted]

Agency	Ministry of Social Development
Committee	Cabinet Legislation Committee (LEG) on 20 February 2025
Paper title	Annual General Adjustment 2025
Summary	<p>Every year on 1 April, the Government must adjust the rates for various social security benefits, including Student Allowances, Orphan's Benefit, and New Zealand Superannuation. This is called the Annual General Adjustment (AGA). Other adjustments may also be made based on Cabinet decisions or long-standing practices.</p> <p>This document asks for Cabinet approval to submit the necessary regulations to implement the AGA for 2025.</p>
Inland Revenue view	Inland Revenue has no concerns or comments on this paper, as the changes and adjustments do not have an impact on Inland Revenue.

Agency	Department of Internal Affairs
Committee	Cabinet Business Committee (CBC)
Paper title	Local Government (Water Services Preliminary Arrangements) (Watercare Charter) Order 2025
Summary	In your capacity as Minister of Local Government, you and the Minister for Auckland are seeking authorisation for an Order in Council to make a Charter for the interim economic regulation of Watercare.
Inland Revenue view	Inland Revenue has no comment. The proposed Order in Council has no tax implications.

Agency	Stats NZ
Committee	Cabinet Economic Policy Committee (ECO)
Paper title	Modernising the Census by taking an administrative data-first approach: approval of policy decisions
Summary	<p>The Census is a survey administered every five years, providing an official count of the people and dwellings in New Zealand. The information collected produces insights that are used in planning, research, and policymaking across a wide variety of socioeconomic topics including health, education, employment, and transport. It is a key source of population data used in the Integrated Data Infrastructure (IDI) which is maintained by Stats NZ. The last Census was conducted in 2023.</p> <p>The Government Statistician is proposing to modernise the approach to the Census, shifting to a model based predominantly on using administrative data collected by government agencies. The main reason for doing so is the high cost of administering the Census, exacerbated by increasing non-response rates. Funding provided for administering the 2028 Census (\$227m) is nearly \$100 million less than the cost of administering the 2023 Census, and we understand there are no plans to increase funding.</p> <p>Shifting to an administrative data-first model will require government agencies to improve the quality and collection of the data needed. To allow time for this, the Government Statistician is proposing the next Census to be released in 2030. An independent advisory group will also be established to provide guidance through this process.</p> <p>The Minister of Statistics intends to take the paper to Cabinet in March 2025 to seek endorsement of the proposed approach.</p>
Inland Revenue view	<p>Inland Revenue provides a large amount of administrative data to Stats NZ, which is the second most used data source in the IDI. The data covers a broad range of information relating to products and services that Inland Revenue administers, including income, taxes paid, GST, Working for Families tax credits, Student Loans, and FamilyBoost (soon).</p> <p>The Government Statistician has indicated that shifting to an administrative-based Census is expected to create efficiencies in the long run. We do not yet understand how the proposed work programme will affect government agencies at the operational level. At this stage, there is currently no expectation that Inland Revenue will be asked to collect more data or to change the way we manage data for purposes of the new Census approach. If this changes, we would need to consider whether there could be implications, particularly regarding funding. Inland Revenue has no ability to fund from baselines any unanticipated work that might arise from this proposal.</p> <p>Regarding the future reliance on administrative data, we have some concerns about how population statistics could be affected. This could influence decisions on future government policy and expenditure more broadly.</p> <p>We are working with officials from Stats NZ to understand the potential impacts this proposal could have on these matters, any legal issues, or Inland Revenue's Tax and Social Policy Work Programme.</p>

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)
IR2025/037	MoR: Agree to recs MoF: Agree to recs	Use of money interest rates review 2025	Provides advice on adjusting the use of money interest rates in response to movements in market interest rates.	LEG 03/04/2025	28/02/2025
IR2025/023	MoR: Note, Refer to MoF	Preliminary tax forecasts for the 2025 Budget Economic and Fiscal Update	Preliminary tax forecasts for the 2025 Budget Economic and Fiscal Update		28/02/2025
IR2025/022	MoR: Note, Refer to MoF	(Timetabled Release) Tax monitoring report: Collections to January 2025	(Timetabled Release) Tax outturn monitoring report for January 2025 with variances reported against HYEFU2024		28/02/2025
IR2025/002	MoR: Agree to recs	Review of section 17L of the Tax Administration Act 1994	This report fulfils the statutory reporting requirements of s17L of the TAA.		21/03/2025

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)
IR2025/008	MoR: Note MoF: Note	Debt to government framework - response to FinCap report	Cross-agency work programme around debt owed to government.		07/02/2025 04/04/2025

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)
IR2025/011	MoR to note, sign and return	Vote Revenue Ministerial Certification of Contingent Liabilities and Contingent Assets as at 31 December 2024	This report seeks the MoR's sign-off of the attached Certification of Contingent Liabilities and Contingent Assets as at 31 December 2024 (Certification) for Vote Revenue	Yes 27/02/2025	20/02/2025
IR2025/012	MoR to review and comment or note, agree, sign and forward to MoF	2025 March Baseline Update submission for Vote Revenue	This report is a technical update of baselines for matters that do not raise significant policy issues and therefore do not require Cabinet approval but requires Joint Ministers approval.	Yes 24/02/2025	20/02/2025
IR2025/016	MoR to note	Quarterly report for Q2 2024/25	Report on IR's performance to Dec-24	No	21/02/2025

9(2)(f)(iv)



Upcoming meetings/events

18 February	Minister of Revenue meeting
18 February	Joint Ministers' meeting
19 February	CA ANZ Tax Advisory Group (TAG) Dinner
20 February	International Fiscal Association Conference
25 February	Waikato visit with Cooper Aitken and Candy Gillespie
26 February	Takapuna visit
26 February	Young International Fiscal Association Network
04 March	Minister of Revenue meeting
04 March	Joint Ministers' meeting
05 March	Corporate Taxpayer Meeting
11 March	Minister of Revenue meeting
17 March	Joint Ministers' meeting
25 March	Minister of Revenue meeting

IR publicity

Date	Topic	Channels
18 Feb – 31 March 2025	<p>Working for Families Notice of Entitlement</p> <p>The purpose of this campaign is to remind Working for Families customers:</p> <ul style="list-style-type: none"> - they'll receive an NoE (notice of entitlement) or 'more information required' letter. - <u>what</u> they'll need to do (update their details in myIR or supply more income information) or not do (no need to update myIR or call us) - <u>how</u> to update their details in myIR. - <u>what</u> will happen to their Working for Families payments if they're required to provide more information and choose not to. 	Digital advertising, social media advertising, emails and letters (direct marketing), SMS.
March – April 2025	<p>Personal Income Tax campaign – employers</p> <p>From 1 April 2025 changes will come into effect for:</p> <ul style="list-style-type: none"> - Employer Savings Contribution Tax (ESCT) - Retirement Savings Contribution Tax (RSCT) - Fringe Benefit Tax (FBT) rates - Portfolio Investment Rate (PIR) <p>These changes align with the personal income tax threshold changes from July 2024. This campaign will serve as a reminder to employers about those changes, and what they need to do (if anything).</p>	Digital advertising, social media advertising, emails and letters (direct marketing).
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.

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, 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, 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), 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>	Targeted emails, letters, social media, and digital advertising.
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, proactive media releases.

Date	Topic	Channels
Nov 2024 - Feb 2025	<p>7 Feb due date</p> <p>The purpose of this campaign is to support operational communications in reminding customers to pay any outstanding bills due on 7 February or 7 April 2025. This includes customers who:</p> <ul style="list-style-type: none"> - owe income tax, - didn't meet their student loan repayment obligations from the 2023/2024 tax year, - have been overpaid Working for Families tax credits, - or a combination of the above. 	<p>Google Search, social media advertisement (META/LinkedIn), website landing page, carousel banners, letters, SMS, FOH, voice messaging.</p>

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 208-25 [25OIA1858]	Received	25/02/2025	9(2)(a) Labour Leader's Office	Copies of all briefings, documents or reports received by the MoR on 23 and 24 January 2025.
MOIA 216-25 [25OIA1862]	18/02/2025	26/02/2025	9(2)(a) Member of the public	All information held by MoR on the proposed changes to the tax treatment for charities in the future.
MOIA 219-25 [25OIA1889]	25/02/2025	4/03/2025	9(2)(a) Labour Leader's Office	Copies of 16x reports, briefing notes, and status reports.
MOIA 228-25 [25OIA1911]	03/03/2025	10/03/2025	9(2)(a) Labour Leader's Office	Copies of all communication, including text messages, emails, attachments, and all other forms of electronic communication, between the Minister or their office, and the Treasury or Inland Revenue regarding IR2024/294 and IR2024/362.
MOIA 226-25 [25OIA1912]	03/03/2025	10/03/2025	9(2)(a) Newsroom	A list of all reports/BNs produced or received by the MoR between 1 December 2024 and 31 January 2025 and copies of 5x reports.
MOIA 227-25 [25OIA1920]	04/03/2025	13/03/2025	9(2)(a) Labour Leader's Office	Copies of 3x reports, 1x joint report, 1x briefing note, 2x status reports and 1x aid memoire.

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
25OIA1859	25/02/2025	26/02/2025	9(2)(a) Stuff NZ	Number of applications for FamilyBoost payments, how many have been approved and declined, number and average amount of payments made to approved applications broken down by region for Auckland, Wellington and Canterbury.
25OIA1865	26/02/2025	27/02/2025	Franks Ogilvie	All communications with the MoR (or members of his office) regarding the Previous Franks Ogilvie OIA sent on 29 November 2024, or the OIA responses sent by IR on 3 December 2024 or 20 December 2024.
25OIA1888	25/02/2025	04/03/2025	9(2)(a) Labour Leader's Office	Copies of 16x reports, briefing notes, and status reports.
25OIA1895	26/02/2025	05/03/2025	9(2)(a) Labour Leader's Office	Copies of signed versions of IR2024/294, agenda for joint ministers (Finance and Revenue) on 15 August 2024, and IR2024/362
25OIA1856	06/03/2025	07/03/2025	9(2)(a) Stuff NZ	Average weekly amount spent on ECE (based invoice amounts entered in on FamilyBoost applications) nationally, broken down by region.

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1910	03/03/2025	10/03/2025	Parliamentary researcher	Request for 4x reports and any correspondence between IR and the MoR/his Office on the reports.



Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 28 February 2025
Date issued: Friday 21 February 2025

New topical issues

New items since the last Status Report (issued on 13 February 2025).

Policy	
Double taxation agreement negotiations with Iceland and Croatia	<p>The second round of negotiations for a new double tax agreement (DTA) between New Zealand and Iceland commenced this week (17 February). The first round of a negotiation for a new DTA between New Zealand and Croatia will take place in the week commencing 3 March.</p> <p>Both negotiations are included on the DTA work programme and will be subject to Inland Revenue's DTA mandate. Further rounds are expected before the new DTAs are concluded. Officials will report to you for approval to sign the agreements once negotiations are complete.</p>
Operational	
Small business tax simplification update	<p>We had a preliminary conversation with your Tax System Forum in November 2024 on opportunities for small business tax simplification to help formulate our strategy for reducing their compliance costs and improving their compliance outcomes. This includes looking for opportunities that leverage technology and third parties to make the tax system operate more effectively and efficiently overall. We had several positive and constructive engagements with various external parties before Christmas and will be speaking with stakeholders again over February and March including digital service providers, tax agent and industry representatives such as CA ANZ, ATAINZ and Business New Zealand. We have also recently gone to market seeking information on how open banking technology could be utilised in New Zealand to make payments simpler and more certain for customers. We are aiming to provide an update to you and your Tax System Forum at the next meeting.</p>
Governance, Ministerial & Executive Services Group change	<p>Proposed changes to how the teams within the Governance, Ministerial & Executive Services (GMES) group organise themselves and the core functions the teams perform are currently out for consultation. GMES was established in 2021, and the proposed changes reflect how the operating environment has evolved, as have the demands and expectations of our customers and stakeholders.</p> <p>While it is proposed that a small number of roles be disestablished, the proposals are not intended to impact the group's core roles, instead are intended to put a stronger focus on providing expert advice to our senior stakeholders, grouping like with like functions and developing centres of expertise around core functions.</p> <p>Feedback on the proposals are due 28 February, with final decision communicated on 19 March.</p>

9(2)(f)(iv)

<p>FamilyBoost Update</p>	<p>Since the last update, for the period 13 February 2025 to 19 February 2025, we have:</p> <ul style="list-style-type: none"> • received 548 registrations • created 531 FamilyBoost accounts <p>Since registrations opened until 19 February 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received FamilyBoost registrations from 66,963 households • created FamilyBoost accounts for 66,308 households • 56 registrations still in progress and have declined 599 <p>Since claims opened until 19 February 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received 109,512 claims relating to 59,931 households • received 108,149 claims relating to 59,486 households <ul style="list-style-type: none"> ○ 60,831 relate to the quarter period ending 30 Sept 2024 ○ 48,681 relate to the quarterly period ending 31 Dec 2024 • paid \$30,959,002 towards 83,789 claims for 49,974 households <ul style="list-style-type: none"> ○ \$16,705,734 relates to the quarterly period ending 30 Sept 2024 for 44,367 claims ○ \$14,253,268 relates to the quarterly period ending 31 Dec 2024 for 39,422 claims • 914 claims still in progress and have declined 19,504. <p>Note: Data provided is always point in time as cases stage throughout the day.</p>
<p>FamilyBoost regional data</p>	<p>As expected with a new product, we've seen a progressive increase in uptake over the first two quarters and are expecting a further increase over the year. We are currently evaluating the best areas to focus further campaigns and outreach efforts, which will see us maximise the budget allocated to delivering FamilyBoost.</p> <p>The regional information along with the insights we are gathering from the community and ECE groups will allow us to better target our communications and customer engagements. To date, our targeted marketing campaigns and community outreach efforts have been extensive, but FamilyBoost is still in its early stages and getting comprehensive coverage in the right areas takes time.</p> <p>We will continue to provide updates on our progress and how the next quarters payments go.</p> <p>This table shows the number of registrations we have created FamilyBoost accounts for, as at 19 February 2025 (inclusive).</p>

FamilyBoost Registrations Approved by Region	
Region	Households Registered
Auckland Region	20,472
Canterbury Region	9,869
Waikato Region	7,438
Wellington Region	5,349
Bay of Plenty Region	4,882
Manawatū-Whanganui Region	3,567
Otago Region	2,864
Region Unknown/Area Outside Region	2,515
Hawke's Bay Region	2,181
Northland Region	1,933
Taranaki Region	1,472
Southland Region	1,216
Gisborne Region	628
Marlborough Region	576
Tasman Region	567
Nelson Region	521
West Coast Region	258
Total	66,308

This table shows the number of FamilyBoost claims we have received, as at 19 February 2025 (inclusive).

FamilyBoost Claims Received by Region	
Region	Claim Count
Auckland Region	32,693
Canterbury Region	17,330
Waikato Region	12,265
Wellington Region	8,683
Bay of Plenty Region	8,202
Manawatū-Whanganui Region	5,956
Otago Region	4,929
Region Unknown/Area Outside Region	4,118
Hawke's Bay Region	3,533
Northland Region	3,189
Taranaki Region	2,449
Southland Region	2,066
Marlborough Region	985
Tasman Region	938
Gisborne Region	937

Nelson Region	846
West Coast Region	393
Total	109,512

This table shows the number of FamilyBoost claims we have approved, and the amount paid, as at 19 February 2025 (inclusive).

FamilyBoost Claims Approved by Region (with Average Claim Paid)			
Region	Claim Application Count	Total Claim Paid	Average Claim Paid
Auckland Region	24,235	\$ 10,109,420	\$ 417
Canterbury Region	13,406	\$ 4,519,650	\$ 337
Waikato Region	9,448	\$ 3,202,349	\$ 339
Wellington Region	6,481	\$ 2,641,357	\$ 408
Bay of Plenty Region	6,313	\$ 2,218,804	\$ 351
Manawatū-Whanganui Region	4,790	\$ 1,555,656	\$ 325
Otago Region	3,828	\$ 1,554,305	\$ 406
Region Unknown	3,153	\$ 1,193,382	\$ 378
Hawke's Bay Region	2,677	\$ 915,200	\$ 342
Northland Region	2,567	\$ 836,445	\$ 326
Taranaki Region	1,931	\$ 646,748	\$ 335
Southland Region	1,658	\$ 557,731	\$ 336
Marlborough Region	791	\$ 270,587	\$ 342
Tasman Region	751	\$ 221,965	\$ 296
Gisborne Region	734	\$ 212,453	\$ 289
Nelson Region	702	\$ 226,105	\$ 322
West Coast Region	324	\$ 76,844	\$ 237
Total	83,789	\$ 30,959,002	\$ 369

Bills

Bill title
Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill
Approximate date of enactment
End of March 2025
Current status
<p>The Bill was introduced into the House on 26 August 2024. It received its first reading on 29 August 2024 and was referred to the Finance and Expenditure Committee (FEC). The closing date for submissions was 9 October 2024 and oral submissions have been heard.</p> <p>The FEC considered the submissions on the Bill in the Departmental Report on 29 January 2025 and the revision-tracked version of the Bill on 12 February 2025. The FEC is scheduled to consider and deliberate on their draft report on 19 February.</p> <p>The second reading of the bill is scheduled for 4 March, with Committee of the Whole House the following day (5 March).</p>

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, has been reinstated, and is awaiting its First Reading. 9(2)(f)(iv)</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Changes to the Foreign Investment Fund Rules	ECO	26/02/2025
MoR, MoF	Discussion document: GST and joint ventures	ECO	26/03/2025
MoR	Use of money interest rates review 2025	ECO	03/04/2025

9(2)(f)(iv)

Upcoming Cabinet papers – other portfolios

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

Agency	Department of Internal Affairs
Committee	Cabinet Business Committee (CBC)
Paper title	Local Government (Water Services Preliminary Arrangements) (Watercare Charter) Order 2025
Summary	In your capacity as Minister of Local Government, you and the Minister for Auckland are seeking authorisation for an Order in Council to make a Charter for the interim economic regulation of Watercare.
Inland Revenue view	Inland Revenue has no comment. The proposed Order in Council has no tax implications.

Agency	Stats NZ
Committee	Cabinet Economic Policy Committee (ECO)
Paper title	Modernising the Census by taking an administrative data-first approach: approval of policy decisions
Summary	<p>The Census is a survey administered every five years, providing an official count of the people and dwellings in New Zealand. The information collected produces insights that are used in planning, research, and policymaking across a wide variety of socioeconomic topics including health, education, employment, and transport. It is a key source of population data used in the Integrated Data Infrastructure (IDI) which is maintained by Stats NZ. The last Census was conducted in 2023.</p> <p>The Government Statistician is proposing to modernise the approach to the Census, shifting to a model based predominantly on using administrative data collected by government agencies. The main reason for doing so is the high cost of administering the Census, exacerbated by increasing non-response rates. Funding provided for administering the 2028 Census (\$227m) is nearly \$100 million less than the cost of administering the 2023 Census, and we understand there are no plans to increase funding.</p> <p>Shifting to an administrative data-first model will require government agencies to improve the quality and collection of the data needed. To allow time for this, the Government Statistician is proposing the next Census to be released in 2030. An independent advisory group will also be established to provide guidance through this process.</p> <p>The Minister of Statistics intends to take the paper to Cabinet in March 2025 to seek endorsement of the proposed approach.</p>
Inland Revenue view	Inland Revenue provides a large amount of administrative data to Stats NZ, which is the second most used data source in the IDI. The data covers a broad range of information relating to products and services that Inland Revenue

	<p>administers, including income, taxes paid, GST, Working for Families tax credits, Student Loans, and FamilyBoost (soon).</p> <p>The Government Statistician has indicated that shifting to an administrative-based Census is expected to create efficiencies in the long run. We do not yet understand how the proposed work programme will affect government agencies at the operational level. At this stage, there is currently no expectation that Inland Revenue will be asked to collect more data or to change the way we manage data for purposes of the new Census approach. If this changes, we would need to consider whether there could be implications, particularly regarding funding. Inland Revenue has no ability to fund from baselines any unanticipated work that might arise from this proposal.</p> <p>Regarding the future reliance on administrative data, we have some concerns about how population statistics could be affected. This could influence decisions on future government policy and expenditure more broadly.</p> <p>We are working with officials from Stats NZ to understand the potential impacts this proposal could have on these matters, any legal issues, or Inland Revenue's Tax and Social Policy Work Programme.</p>
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Agency	Ministry of Education
Committee	Cabinet Social Outcomes Committee (SOU) – date to be confirmed
Paper title	Early Childhood Education Funding Review: Scope and Approach
Summary	<p>9(2)(f)(iv)</p> <p>[Redacted text block containing multiple lines of greyed-out content]</p>

Inland Revenue view	9(2)(f)(iv) <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <div style="background-color: #cccccc; height: 15px; width: 80%;"></div> <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <div style="background-color: #cccccc; height: 15px; width: 95%;"></div> <div style="background-color: #cccccc; height: 15px; width: 85%;"></div> <div style="background-color: #cccccc; height: 15px; width: 95%;"></div> <div style="background-color: #cccccc; height: 15px; width: 70%;"></div> <div style="background-color: #cccccc; height: 15px; width: 95%;"></div> <div style="background-color: #cccccc; height: 15px; width: 95%;"></div> <div style="background-color: #cccccc; height: 15px; width: 98%;"></div> <div style="background-color: #cccccc; height: 15px; width: 95%;"></div> <div style="background-color: #cccccc; height: 15px; width: 85%;"></div>
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Agency	Ministry of Defence
Committee	Foreign Policy and Security Committee
Paper title	Approval to sign a Status of Forces Agreement between New Zealand and the Republic of the Philippines
Summary	This paper seeks Cabinet authorisation to sign the Agreement between the Government of New Zealand and the Government of the Republic of the Philippines on the Status of Visiting Forces (the Agreement), and to exchange diplomatic notes bringing the Agreement into force.
Inland Revenue view	Inland Revenue has no concerns. The proposed agreement gives primacy to the New Zealand/Philippines double tax agreement, ensuring appropriate taxation for service people.

Agency	Ministry of Business, Innovation & Employment
Committee	Cabinet Legislation Committee (LEG)
Paper title	Immigration (Fiscal Sustainability and Fiscal Integrity) Amendment Bill: Approval for Introduction
Summary	This paper seeks approval for the introduction of the Immigration (Fiscal Sustainability and System Integrity) Amendment Bill (the Bill). It asks Cabinet to confirm one policy decision and to note another five decisions I have made during the legislative drafting process.
Inland Revenue view	Inland Revenue has no concerns. The policy under consideration has been previously reviewed and there has been no material change.

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)
IR2025/023	MoR: Note, Refer to MoF	Preliminary tax forecasts for the 2025 Budget Economic and Fiscal Update	Preliminary tax forecasts for the 2025 Budget Economic and Fiscal Update		28/02/2025
IR2025/037	MoR: Agree to recs MoF: Agree to recs	Use of money interest rates review 2025	Provides advice on adjusting the use of money interest rates in response to movements in market interest rates.	LEG 03/04/2025	28/02/2025
IR2025/022	MoR: Note, Refer to MoF and MSD	Tax monitoring report: Collections to January 2025	Tax outturn monitoring report for January 2025 with variances reported against HYEFU2024		28/02/2025
IR2025/002	MoR: Agree to recs	Review of section 17L of the Tax Administration Act 1994	This report fulfils the statutory reporting requirements of s17L of the TAA.		21/03/2025

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)
IR2025/008	MoR: Note MoF: Note	Debt to government framework - response to FinCap report	Cross-agency work programme around debt owed to government.		07/02/2025 04/04/2025

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)
9(2)(f)(iv)					

Upcoming meetings/events

26 February	Takapuna visit
26 February	Young International Fiscal Association Network
27 February	Meeting with BusinessNZ
04 March	Minister of Revenue meeting
04 March	Joint Ministers' meeting
05 March	Corporate Taxpayer Group Meeting
05 March	Meeting with Minister of Commerce and Consumer Affairs about KiwiSaver
11 March	Minister of Revenue meeting
17 March	Joint Ministers' meeting
25 March	Minister of Revenue meeting

IR publicity

Date	Topic	Channels
18 Feb – 31 March 2025	<p>Working for Families Notice of Entitlement</p> <p>The purpose of this campaign is to remind Working for Families customers:</p> <ul style="list-style-type: none"> - they'll receive an NoE (notice of entitlement) or 'more information required' letter. - <u>what</u> they'll need to do (update their details in myIR or supply more income information) or not do (no need to update myIR or call us) - <u>how</u> to update their details in myIR. - <u>what</u> will happen to their Working for Families payments if they're required to provide more information and choose not to. 	Digital advertising, social media advertising, emails and letters (direct marketing), SMS.
March – April 2025	<p>Personal Income Tax campaign – employers</p> <p>From 1 April 2025 changes will come into effect for:</p> <ul style="list-style-type: none"> - Employer Savings Contribution Tax (ESCT) - Retirement Savings Contribution Tax (RSCT) - Fringe Benefit Tax (FBT) rates - Portfolio Investment Rate (PIR) <p>These changes align with the personal income tax threshold changes from July 2024. This campaign will serve as a reminder to employers about those changes, and what they need to do (if anything).</p>	Digital advertising, social media advertising, emails and letters (direct marketing).
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.

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, 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, 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), 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>	Targeted emails, letters, social media, and digital advertising.
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, proactive media releases.

Date	Topic	Channels
Nov 2024 - Feb 2025	7 Feb due date The purpose of this campaign is to support operational communications in reminding customers to pay any outstanding bills due on 7 February or 7 April 2025. This includes customers who: <ul style="list-style-type: none">- owe income tax,- didn't meet their student loan repayment obligations from the 2023/2024 tax year,- have been overpaid Working for Families tax credits,- or a combination of the above.	Google Search, social media advertisement (META/LinkedIn), website landing page, carousel banners, letters, SMS, FOH, voice messaging.

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 208-25 [25OIA1858]	Received	25/02/2025	9(2)(a) Labour Leader's Office	Copies of all briefings, documents or reports received by the MoR on 23 and 24 January 2025.
MOIA 228-25 [25OIA1911]	03/03/2025	10/03/2025	9(2)(a) Labour Leader's Office	Copies of all communication, including text messages, emails, attachments, and all other forms of electronic communication, between the Minister or their office, and the Treasury or Inland Revenue regarding IR2024/294 and IR2024/362.
MOIA 226-25 [25OIA1912]	03/03/2025	11/03/2025	9(2)(a) Newsroom	A list of all reports/BNs produced or received by the MoR between 1 December 2024 and 31 January 2025 and copies of 5x reports.
MOIA 227-25 [25OIA1920]	04/03/2025	13/03/2025	9(2)(a) Labour Leader's Office	Copies of 3x reports, 1x joint report, 1x briefing note, and 2x status reports and 1x aid memoire.

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
25OIA1859	25/02/2025	26/02/2025	9(2)(a) Stuff NZ	Number of applications for FamilyBoost payments, how many have been approved and declined, number and average amount of payments made to approved applications broken down by region for Auckland, Wellington and Canterbury.
25OIA1865	26/02/2025	27/02/2025	Franks Ogilvie	All communications with the MoR (or members of his office) regarding the Previous Franks Ogilvie OIA sent on 29 November 2024, or the OIA responses sent by IR on 3 December 2024 or 20 December 2024.
25OIA1888	25/02/2025	04/03/2025	9(2)(a) Labour Leader's Office	Copies of 9x reports, 4x briefing notes, and 3x status reports.
25OIA1895	26/02/2025	05/03/2025	9(2)(a) Labour Leader's Office	Copies of signed versions of IR2024/294, agenda for joint ministers (Finance and Revenue) on 15 August 2024, and IR2024/362.
25OIA1856	06/03/2025	07/03/2025	9(2)(a) Stuff NZ	Average weekly amount spent on ECE (based on invoice amounts entered in on FamilyBoost applications) nationally, broken down by region.

FOR MINISTERS' OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1910	03/03/2025	10/03/2025	Parliamentary researcher	Request for 4x reports and any correspondence between IR and the MoR/his Office on the reports.
25OIA1941	18/03/2025	19/03/2025	9(2)(a) [REDACTED] NZ Taxpayers' Union	Research, reports, findings or articles on full capital expensing of bloodstock announced since Budget 2018.
25OIA1931	14/03/2025	17/03/2025	9(2)(a) [REDACTED] [REDACTED] NZME	Inland Revenue's policy on archiving emails, and how long emails are saved before deleted.
25OIA1926	13/03/2025	14/03/2025	9(2)(a) [REDACTED] [REDACTED] NZME	Small Business Cashflow (loan) Scheme total lending, total interest, how much lent and repaid during the 2-year interest free period, outstanding balances, number and value of write offs to date, what is the total expected to be recouped and what happens with unpaid balances after 5 years.
25OIA1925	13/03/2025	14/03/2025	Member of the Public	The full aggregated and anonymised data set for the HWI report and the full survey documents HWI families completed.
25OIA1947	13/03/2025	20/03/2025	9(2)(a) [REDACTED] Green Party of Aotearoa New Zealand	Policy reasoning on domestic flights connecting to international flights being exempt from GST, estimate of foregone revenue as a result of exemption, and advice prepared on this matter for ministers or other stakeholders.

FOR MINISTERS' OFFICE USE



Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 7 March 2025
Date issued: Thursday 27 February 2025

New topical issues

New items since the last Status Report (issued on 21 February 2025).

Policy	
Double taxation agreement with Iceland	<p>The second round of negotiation for a new double tax agreement between New Zealand and Iceland successfully concluded on 21 February 2025. Officials will report to you for approval to sign the agreement at a later date.</p>
UK reform of the taxation of non-UK domiciled individuals	<p>The UK has proposed changing their rules regarding non-domiciled tax status. These are the UK rules that currently allow certain individuals to pay tax on the remittance, rather than the worldwide basis, therefore there are strong parallels with some of the FIF reforms options that were recently consulted on (although noting the UK are actually going in a different direction).</p> <p>Domicile is a concept that links a person to a jurisdiction for legal purposes. It is different from tax or immigration concepts of residence and from citizenship and nationality. Domicile is not simply used for tax purposes; it applies for other purposes such as succession planning (wills and estates). The key ways in which domicile can arise is by origin (for the purposes of England and Wales this is generally by reference to your father's domicile at the date of your birth), or by choice (which requires both cutting all ties to a previous domicile and establishing sufficiently deep connections in the new jurisdiction of domicile).</p> <p>A person who is non-domiciled in the UK for tax purposes pays tax only on UK sourced income and capital gains, and on income and gains brought to, or enjoyed in, the UK (known as the remittance basis of taxation). It also affects inheritance tax.</p> <p>The tax-related aspects of the domicile rules have been controversial in recent years and reforms have been enacted over the last couple of decades. Despite those reforms, both the previous Conservative government and the current Labour government have sought to abolish "non-domiciled tax status". Domicile is seen as outdated and unfair as it enables even long-term residents of the UK to pay tax on the remittance, rather than the worldwide basis.</p> <p>In July 2024, the new Labour government has introduced a measure that will replace the remittance basis with a new tax regime from 6 April 2025. This is intended to be a competitive regime focused on attracting talent and investment.</p> <p>The new regime has the following features:</p> <ul style="list-style-type: none">• 100% relief on foreign income and gains for new arrivals to the UK in their first 4 years of tax residence, provided they have not been UK tax resident in any of the 10 consecutive years prior to their arrival;• Extension of an existing relief for qualifying employees relating to days worked outside the UK to four years, but subject to a new cap

	<p>on the amount of relief that can be claimed (the lower of 30% of total employment income or £300,000);</p> <ul style="list-style-type: none"> • Transitional measures and other measures to achieve the policy intent for inheritance tax, trusts and capital gains purposes. <p>HM Revenue and Customs has estimated a positive impact on the Exchequer of circa £4,170 million in 2026-27, reducing to £95 million by 2029-2030. Approximately 74,000 people claimed to be non-UK domiciled for tax purposes in 2022-23.</p>
Operational	
<p>April Release 2025</p>	<p>Inland Revenue's online services will be unavailable from 6pm Friday 14 March, until approximately 4pm on Sunday 16 March.</p> <p>Communications have been shared ensuring our customers are aware and able to plan for this. We will continue to communicate leading up to the shutdown and when these services are available again.</p> <p>The shutdown is to allow key system upgrades for April Release 2025, including getting ready for items in the Taxation (Annual Rates for 2024-25, Emergency Response and Remedial Measures) Bill.</p>
<p>FamilyBoost Update</p>	<p>Since the last update, for the period 20 February 2025 to 26 February 2025, we have:</p> <ul style="list-style-type: none"> • received 563 registrations • created 545 FamilyBoost accounts <p>Since registrations opened until 26 February 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received FamilyBoost registrations from 67,526 households • created FamilyBoost accounts for 66,861 households • 57 registrations still in progress and have declined 608 <p>Since claims opened until 26 February 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • received 110,811 claims relating to 60,350 households <ul style="list-style-type: none"> ○ 61,060 relate to the quarter period ending 30 Sept 2024 ○ 49,751 relate to the quarterly period ending 31 Dec 2024 • paid \$31,291,302 towards 84,761 claims for 50,408 households <ul style="list-style-type: none"> ○ \$16,789,797 relates to the quarterly period ending 30 Sept 2024 for 44,590 claims ○ \$14,501,505 relates to the quarterly period ending 31 Dec 2024 for 40,171 claims • 802 claims still in progress and have declined 19,910 <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
Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill
Approximate date of enactment
End of March 2025
Current status
<p>The Bill was introduced into the House on 26 August 2024. It received its first reading on 29 August 2024 and was referred to the Finance and Expenditure Committee (FEC). The closing date for submissions was 9 October 2024 and oral submissions have been heard.</p> <p>The FEC considered the submissions on the Bill in the Departmental Report on 29 January 2025 and the revision-tracked version of the Bill on 12 February 2025. The FEC is scheduled to consider and deliberate on their draft report on 19 February.</p> <p>The second reading of the bill is scheduled for 4 March, with Committee of the Whole House the following day (5 March).</p>

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, has been reinstated, and is awaiting its First Reading. 9(2)(f)(iv)</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Changes to the Foreign Investment Fund Rules	ECO	26/02/2025 05/03/2025
MoR, MoF	Discussion document: GST and joint ventures	ECO	26/03/2025
MoR	Use of money interest rates review 2025	ECO	03/04/2025

9(2)(f)(iv)

Cabinet papers – other portfolios

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

Agency	Stats NZ
Committee	Cabinet Economic Policy Committee (ECO)
Paper title	Modernising the Census by taking an administrative data-first approach: approval of policy decisions
Summary	<p>The Census is a survey administered every five years, providing an official count of the people and dwellings in New Zealand. The information collected produces insights that are used in planning, research, and policymaking across a wide variety of socioeconomic topics including health, education, employment, and transport. It is a key source of population data used in the Integrated Data Infrastructure (IDI) which is maintained by Stats NZ. The last Census was conducted in 2023.</p> <p>The Government Statistician is proposing to modernise the approach to the Census, shifting to a model based predominantly on using administrative data collected by government agencies. The main reason for doing so is the high cost of administering the Census, exacerbated by increasing non-response rates. Funding provided for administering the 2028 Census (\$227m) is nearly \$100 million less than the cost of administering the 2023 Census, and we understand there are no plans to increase funding.</p> <p>Shifting to an administrative data-first model will require government agencies to improve the quality and collection of the data needed. To allow time for this, the Government Statistician is proposing the next Census to be released in 2030. An independent advisory group will also be established to provide guidance through this process.</p> <p>The Minister of Statistics intends to take the paper to Cabinet in March 2025 to seek endorsement of the proposed approach.</p>
Inland Revenue view	<p>Inland Revenue provides a large amount of administrative data to Stats NZ, which is the second most used data source in the IDI. The data covers a broad range of information relating to products and services that Inland Revenue administers, including income, taxes paid, GST, Working for Families tax credits, Student Loans, and FamilyBoost (soon).</p> <p>The Government Statistician has indicated that shifting to an administrative-based Census is expected to create efficiencies in the long run. We do not yet understand how the proposed work programme will affect government agencies at the operational level. At this stage, there is currently no expectation that Inland Revenue will be asked to collect more data or to change the way we manage data for purposes of the new Census approach. If this changes, we would need to consider whether there could be implications, particularly regarding funding. Inland Revenue has no ability to fund from baselines any unanticipated work that might arise from this proposal.</p> <p>Regarding the future reliance on administrative data, we have some concerns about how population statistics could be affected. This could influence decisions on future government policy and expenditure more broadly.</p>

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)
IR2025/078	MoR: Agree to recs, Refer to MoF MoLG: Agree to recs	Tax treatment of Watercare Services Limited	Seeking decisions from Ministers on the tax treatment of Watercare Services Limited.		7/03/2025
IR2025/080	MoR: Agree to recs	Update on GST treatment of managed funds	Summary of TCO consultation on draft interpretation statement and whether to undertake further policy work.		14/03/2025
IR2025/002	MoR: Agree to recs	Review of section 17L of the Tax Administration Act 1994	This report fulfils the statutory reporting requirements of s17L of the TAA.		21/03/2025
9(2)(f)(iv)					
IR2025/008	MoR: Note MoF: Note	Debt to government framework - response to FinCap report	Update to Ministers on the cross-agency work programme around debt owed to government and FinCap's report to MoF		04/05/2025

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)
9(2)(f)(iv)					

Upcoming meetings/events

04 March	Minister of Revenue meeting
04 March	Joint Ministers' meeting
05 March	Corporate Taxpayer Group meeting
05 March	Joint Ministers' (Ministers Willis, Upston, and Watts) meeting
11 March	Minister of Revenue meeting
17 March	Joint Ministers' meeting
25 March	Minister of Revenue meeting
01 April	Minister of Revenue meeting
02 April	Joint Ministers' meeting
08 April	Minister of Revenue meeting
14 April	Joint Ministers' meeting

IR publicity

Date	Topic	Channels
18 Feb – 31 March 2025	<p>Working for Families Notice of Entitlement</p> <p>The purpose of this campaign is to remind Working for Families customers:</p> <ul style="list-style-type: none"> - they'll receive an NoE (notice of entitlement) or 'more information required' letter. - <u>what</u> they'll need to do (update their details in myIR or supply more income information) or not do (no need to update myIR or call us) - <u>how</u> to update their details in myIR. - <u>what</u> will happen to their Working for Families payments if they're required to provide more information and choose not to. 	Digital advertising, social media advertising, emails and letters (direct marketing), SMS.
March – April 2025	<p>Personal Income Tax campaign – employers</p> <p>From 1 April 2025 changes will come into effect for:</p> <ul style="list-style-type: none"> - Employer Savings Contribution Tax (ESCT) Retirement Savings Contribution Tax (RSCT) - Fringe Benefit Tax (FBT) rates - Portfolio Investment Rate (PIR) <p>These changes align with the personal income tax threshold changes from July 2024. This campaign will serve as a reminder to employers about those changes, and what they need to do (if anything).</p>	Digital advertising, social media advertising, emails and letters (direct marketing).
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.

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.</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.
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, 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, 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), 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>	Targeted emails, letters, social media, and digital advertising.
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, proactive media releases.

Date	Topic	Channels
Nov 2024 - Feb 2025	<p>7 Feb due date</p> <p>The purpose of this campaign is to support operational communications in reminding customers to pay any outstanding bills due on 7 February or 7 April 2025. This includes customers who:</p> <ul style="list-style-type: none">- owe income tax,- didn't meet their student loan repayment obligations from the 2023/2024 tax year,- have been overpaid Working for Families tax credits,- or a combination of the above.	Google Search, social media advertisement (META/LinkedIn), website landing page, carousel banners, letters, SMS, FOH, voice messaging.

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 208-25 [25OIA1858]	Received	10/03/2025	9(2)(a) Labour Leader's Office	Copies of all briefings, documents or reports received by the MoR on 23 and 24 January 2025.
MOIA 228-25 [25OIA1911]	03/03/2025	10/03/2025	9(2)(a) Labour Leader's Office	Copies of all communication, including text messages, emails, attachments, and all other forms of electronic communication, between the Minister or their office, and the Treasury or Inland Revenue regarding IR2024/294 and IR2024/362.
MOIA 226-25 [25OIA1912]	03/03/2025	11/03/2025	9(2)(a) Newsroom	A list of all reports/BNs produced or received by the MoR between 1 December 2024 and 31 January 2025 and copies of 5x reports.
MOIA 227-25 [25OIA1920]	04/03/2025	13/03/2025	9(2)(a) Labour Leader's Office	Copies of 3x reports, 1x joint report, 1x briefing note, and 2x status reports and 1x aid memoire.

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
25OIA1865	Received	Extended to: 27/03/2025	Franks Ogilvie	Advice and communications relating to the TPU's statement that IR considered misrepresented the facts, request to PIAs, communications with social media platforms on the use of hashed data, and with the MoR regarding TPU previous OIA.
25OIA1888	Received	04/03/2025	9(2)(a) Labour Leader's Office	Copies of 9x reports, 4x briefing notes, and 3x status reports.
25OIA1910	03/03/2025	10/03/2025	Parliamentary researcher	Request for 4x reports and any correspondence between IR and the MoR/his Office on the reports.
25OIA1941	18/03/2025	19/03/2025	9(2)(a) NZ Taxpayers' Union	Research, reports, findings or articles on full capital expensing of bloodstock announced since Budget 2018.
25OIA1931	14/03/2025	17/03/2025	9(2)(a) NZME	Inland Revenue's policy on archiving emails, and how long emails are saved before deleted.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1926	13/03/2025	14/03/2025	9(2)(a) [REDACTED] NZME	Small Business Cashflow (loan) Scheme total lending, total interest, how much lent and repaid during the 2-year interest free period, outstanding balances, number and value of write offs to date, what is the total expected to be recouped and what happens with unpaid balances after 5 years.
25OIA1925	13/03/2025	14/03/2025	Member of the Public	The full aggregated and anonymised data set for the HWI report and the full survey documents HWI families completed.
25OIA1947	13/03/2025	20/03/2025	9(2)(a) [REDACTED] Green Party of Aotearoa New Zealand	Policy reasoning on domestic flights connecting to international flights being exempt from GST, estimate of foregone revenue as a result of exemption, and advice prepared on this matter for ministers or other stakeholders.
25OIA1952	17/03/2025	24/03/2025	9(2)(a) [REDACTED] NZME	Copies of 2x reports, 1x status report, and 1x briefing note.
25OIA1957	24/03/2025	25/03/2025	9(2)(a) [REDACTED] NZ Taxpayers' Union	Company used for ads, creative, media, advertising, marketing and company hired to hash data for Meta.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1960	24/03/2025	25/03/2025	9(2)(a) NZ Taxpayers' Union	The number of independent contractors who have been engaged by IR for more than 5 years by role, business area and length of contract. Expenditure on these contractors. Policy on the use of independent contractors vs employees for core and non-core functions, and rationale for retaining long-term contractors especially in ED&I.



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Briefing note

Reference: BN2025/042

Date: 7 February 2025

To: Revenue Advisor, Minister of Finance – Felicity Barker
Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy
Private Secretary, Minister for the Community and Voluntary Sector – Jess Watt

cc: Peter Mersi, Commissioner
David Carrigan, Deputy Commissioner
Graeme Morrison, Policy Director
Kerryn McIntosh-Watt, Policy Director
Phil Whittington, Policy Director
Joanne Petrie, Executive Support Advisor to the Commissioner
Jill Compton, PA to Deputy Commissioner
Governance, Ministerial & Ministerial Services

From: Stewart Donaldson
Phil Marshall

Subject: **Taxation and the not-for-profit sector: Updated officials' issues paper and timeline**

Background

1. On 4 February 2025 we provided you a first draft of the officials' issues paper *Taxation and the not-for-profit sector*. We subsequently discussed the draft with Ministerial advisors and now attach an updated draft.

s9(2)(g)(i)

[Redacted content]

[Redacted content]

[Redacted content]

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s9(2)(g)(i)

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[Redacted]

[Redacted]

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Next steps

- 8. An updated draft timeline for the approval and consultation process is also attached.
- 9. Officials will report to Ministers with a draft Cabinet paper on Tuesday 11 February, so that Ministerial consultation can begin on Wednesday 12 February.

Consultation with the Treasury

- 10. The Treasury was informed of this briefing note.

s9(2)(a)

[Redacted]

Stewart Donaldson
Principal Policy Advisor
s9(2)(a)

Taxation and the not-for-profit sector: Draft timeline for public consultation

M	T	W	T	F
10 Feb	11 Report to Ministers with draft Cabinet paper	12 Ministerial consultation begins (minimum 5 days before lodgement)	13	14
17 Feb Cabinet speaking notes and Q&As to MoR's office	18	19	20 Cabinet paper lodgement	21
24 Feb Cabinet decision on release of paper Consultation begins	25	26	27	28
3 Mar	4	5	6	7
10 Mar	11	12	13	14
17 Mar	18	19	20	21
24 Mar	25	26	27	28
31 Mar Consultation closes	1 Apr	2	3	4
7 Apr s9(2)(f)(iv)	8	9	10 Cabinet paper lodgement	11
14 Apr Final Cabinet B25 decisions	15 Budget moratorium begins	16	17	18