



22 May 2025

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 April 2025. You requested the following documents, numbered for ease of response:

1. *Inland Revenue Report IR2025/080: GST treatment of management fees charged to managed funds – next steps*
2. *Inland Revenue Status Report 25SR07: Weekly Status Report*
3. *Inland Revenue Briefing Note BN2025/121: Budget 2025: Information ahead of 17 March Joint Ministers Meeting*
4. *Inland Revenue Status Report 25SR08: Weekly Status Report*
5. *Inland Revenue Briefing Note BN2025/041: Speaking notes for Cabinet Economic Development Committee*
6. *Inland Revenue Status Report 25SR09: Weekly Status Report*
7. *Inland Revenue Report IR2025/138: Information on Budget 2025 Initiatives*
8. *Inland Revenue Briefing Note BN2025/139: Update on Budget 2025 Revenue Portfolio Initiatives*
9. *Inland Revenue Status Report 25SR06: Weekly Status Report*
10. *Inland Revenue Briefing Note BN2025/102: Tax information for Infrastructure Investment Summit*
11. *Joint Report by Inland Revenue and the Treasury IR2025/078: Local Water Done Well tax issues*

Information being released

I am releasing items 2, 4, 6, and 9 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,

I note that item 1, *IR2025/080 – GST treatment of management fees charged to managed funds – next steps*, was released to you in an OIA response (25OIA2146) sent on 15 May 2025. As you have already received a copy of this document, I have not released this again.

Table 1: Items released in part

Item	Date	Document	Decision
2.	13/03/2025	Weekly status report 25SR07	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).
4.	21/03/2025	Weekly status report 25SR08	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).
6.	27/03/2025	Weekly status report 25SR09	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).
9.	06/03/2025	Weekly status report 25SR06	Released with redactions under sections 9(2)(a) and 9(2)(f)(iv).

Information withheld

I am withholding items 3, 7, 8, 10, and 11 in **Table 2** below in full, under section 9(2)(f)(iv) of the OIA. I am withholding item 5 in full under section 9(2)(g)(i) of the OIA, to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty.

Table 2: Items withheld in full

Item	Date	Document	Decision
3.	14/03/2025	Budget 2025: Information ahead of 17 March Joint Ministers Meeting	Withheld in full under section 9(2)(f)(iv).
5.	25/03/2025	Speaking notes for Cabinet Economic Development Committee	Withheld in full under section 9(2)(g)(i).
7.	28/03/2025	Information on Budget 2025 Initiatives	Withheld in full under section 9(2)(f)(iv).
8.	28/03/2025	Update on Budget 2025 Revenue Portfolio Initiatives	Withheld in full under section 9(2)(f)(iv).
10.	06/03/2025	Tax information for Infrastructure Investment Summit	Withheld in full under section 9(2)(f)(iv).
11.	07/03/2025	Local Water Done Well tax issues	Withheld in full under sections 9(2)(f)(iv).

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



Josh Green
Domain Lead – Governance & Ministerial Services



Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 21 March 2025
Date issued: Thursday 13 March 2025

New topical issues

New items since the last Status Report (issued on 06 March 2025).

Operational	
FamilyBoost Update	<p>Since the last update, for the period 6 March 2025 to 12 March 2025, we have:</p> <ul style="list-style-type: none">• received 403 registrations• created 392 FamilyBoost accounts <p>Since registrations opened until 12 March 2025 inclusive, we have:</p> <ul style="list-style-type: none">• received FamilyBoost registrations from 68,424 households• created FamilyBoost accounts for 67,751 households• 24 registrations still in progress and have declined 649 <p>Since claims opened until 12 March 2025 inclusive, we have:</p> <ul style="list-style-type: none">• received 112,473 claims relating to 60,949 households<ul style="list-style-type: none">○ 61,430 relate to the quarter period ending 30 Sept 2024○ 51,043 relate to the quarterly period ending 31 Dec 2024• paid \$31,725,437 towards 86,097 claims for 51,003 households<ul style="list-style-type: none">○ \$16,915,363 relates to the quarterly period ending 30 Sep 2024 for 44,925 claims○ \$14,810,074 relates to the quarterly period ending 31 Dec 2024 for 41,172 claims• 535 claims are still in progress and have declined 20,449 claims <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 deliberated on their draft report on 19 February 2025.</p> <p>The second reading of the bill occurred on 4 March 2025. Committee of the Whole House commenced on 5 March and resumed on 12 March. The third reading of the Bill is scheduled for 25 March 2025.</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. The Cabinet Legislation Economic Policy Committee has decided to retain the Bill on the legislative programme with a delayed commencement date of 1 January 2026.</p>

Upcoming Cabinet papers


Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Discussion document: GST and joint ventures	ECO	26/03/2025
MoR	Release of issues paper – Fringe benefit tax – options for change	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.

9(2)(f)(iv)



Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/075	MoR: Note	Speaking notes for LEG on 27 March 2025	Containing speaking notes for the Minister of Revenue on the Cabinet paper Taxation (Use of Money Interest Rates) Amendment Regulations 2025.		21/03/2025
s 9(2)(f)(iv)					
IR2025/090	MoR: Note, Refer to MoF	Tax monitoring report: Collections to February 2025	Tax outturn monitoring report for February 2025 with variances reported against HYEPU2024.		28/03/2025
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	Update to Ministers on the cross-agency work programme around debt owed to government and FinCap's report to MoF.		04/05/2025
IR2025/088	MoR: Note, Refer to MoF	Final tax forecasts for the 2025 Budget Economic and Fiscal Update	Final tax forecasts for the 2025 Budget Economic and Fiscal Update.		18/04/2025
IR2025/089	MoR: Note, Refer to MoF	Tax monitoring report: Collections to March 2025	Tax outturn monitoring report for March 2025 with variances reported against HYEFU2024.		25/04/2025

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)
IR2025/062	MoR to agree recommendations	Output performance measures and targets for the 2025–26 financial year	This report seeks approval of IR's output measures and targets for 2025-26. Approval is sought ahead of 25 March for inclusion in Estimates.	No	21/03/2025
IR2025/120	MoR to note and provide feedback	Quarterly debt report (Dec 2024)	This is an updated version of the quarterly debt report that the Minister requested. The cover note will seek clarity on publication.	No	24/03/2025

Upcoming meetings/events

17 March	Joint Ministers' meeting
25 March	Minister of Revenue meeting
1 April	Minister of Revenue meeting
2 April	Joint Ministers' meeting
08 April	Minister of Revenue meeting
14 April	Joint Ministers' meeting
14 April	Going for Growth Ministerial Group: Competitive Business Settings Group
5 May	Going for Growth Ministerial Group – Innovation Technology and Science
6 May	Minister of Revenue meeting
13 May	Minister of Revenue meeting
19 May	Going for Growth Ministerial Group: Competitive Business Settings Group
20 May	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.

Date	Topic	Channels
March – June 2025	Interest deductibility 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.	Digital advertising, social media advertising.
Feb – July 2025	End of tax year The purpose of this campaign is to: <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	7 July income tax returns 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.	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	Child support debt The purpose of this campaign is to increase customer contacts/engagement and help towards child support debt reduction.	Direct marketing: emails, letters, SMS, outbound calls. Followed by legal action process.

Date	Topic	Channels
April – June 2025	Fringe Benefit Tax – common mistakes 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.	Digital advertising, social media advertising.
April – June 2025	2025 Toolbox – Construction – Round 3 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: <ul style="list-style-type: none"> - Record keeping - Expenses - Income tax - GST - Employer obligations The campaign also encourages customers to register for seminars or business advisory visits if they need more support.	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing), SMS.
Ongoing	Scam awareness Updating customers on scams and taking care when online.	Social media only.
July 2024 – June 2025	Monthly campaign to GST customers Monthly reminders for GST customers to file and pay their GST on time. Encourages them to self-serve online.	Social media reminders.
June 2024 – June 2025	FamilyBoost campaign Campaign to educate families (parents and caregivers) about what FamilyBoost is, who might be eligible, how to register and claim.	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing).
July 2024 – June 2025	Student loan campaign 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.	Targeted emails, letters, social media, and digital advertising.

Date	Topic	Channels
October 2024 – June 2025	Hidden Economy – Get It Right (GIR) campaign 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.	Out of home – posters and retail network screens, digital advertising, social media, Google Search, proactive media releases.

Official Information Act requests

MoR OIAs – for Minister to respond.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 228-25 [25OIA1911]	Extended to: 28/03/2025	Extended to: 07/04/2025	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.

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	Extended to: 26/03/2025	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.
25OIA1910	Extended to: 24/03/2025	Extended to: 31/03/2025	9(2)(a) [redacted] Parliamentary researcher	Request for copies of IR2024/436, IR2024/453, IR2024/441, IR2024/442 and IR2024/479. Any correspondence between IR and the MoR/his Office on the reports.
25OIA1941	13/03/2025	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.
25OIA1940	18/03/2025	19/03/2025	9(2)(a) [redacted] Stuff	Data on taxpayers suspected of committing tax evasion, fraud or money laundering between 2014-2024. How many were investigated, charged and convicted. The money assessed in these cases and residency status of those involved.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1952	17/03/2025	24/03/2025	9(2)(a) [REDACTED] NZME	Copies of IR2024/487: Tax implications of the Resale Rights for Visual Artists Act 2023, BN2024/494: Background to the FIF rules and migrants project, IR2024/357: Updated on FamilyBoost and direction for improvements and 24SR70.
25OIA1960	24/03/2025	25/03/2025	9(2)(a) [REDACTED] NZ Taxpayers' Union	The number of independent contractors engaged by IR for more than 5 years by role, business area and length of contract, the expenditure on these contractors, policy on use of independent contractors vs employees for core/non-core functions, and rationale for retaining long-term contractors.
25OIA1990	27/03/2025	03/04/2025	9(2)(a) [REDACTED] Newsroom	Copies of IR2025/019: Revised Cabinet paper - Student Loan Scheme Repayment Threshold and BN2025/031: 2025-26 Student loan repayment threshold.
25OIA1992	27/03/2025	03/04/2025	NZEI	Copies of IR2024/357: Update on FamilyBoost and direction for improvement, 12 Dec 2024 and BN2024/486: FamilyBoost update, 28 Nov 2024.
25OIA2007	04/04/2025	07/04/2025	9(2)(a) [REDACTED] RNZ	Inland Revenue's private health insurance benefits for its staff.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2010	01/04/2025	08/04/2025	9(2)(a) National Business Review	Copies of BN2025/017: US Presidential Memo concerning the Global Minimum Tax and IR2025/010: Tax monitoring report: Collections to December 2024.
25OIA2011	01/04/2025	08/04/2025	9(2)(a)	Copies of BN2025/005, IR2025/019, BN2025/017, BN2025/026, BN2025/020, IR2025/010, BN2025/031 & 25SR01.



Inland Revenue
Te Tari Taake

Status Report

Weekly update for the Minister of Revenue

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

New topical issues

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

Policy	
Medium-scale adverse event – coverage extension	<p>On 7 March 2025 the Minister of Agriculture announced an extension of the areas that are subject to the medium-scale adverse event declared on 27 February (for the Taranaki region). The declaration responds to the extended dry spell being experienced throughout most of New Zealand. The additional areas now under coverage of the declaration are: Northland, Waikato, Horizons (Manawatū-Whanganui), and Marlborough-Tasman regions. Inland Revenue is exercising its discretion under the income equalisation scheme in respect of late deposits and early withdrawals for primary producer taxpayers in the areas above. Interest remission is not under consideration as the drought does not meet the statutory requirements for that relief.</p>
Operational	
FamilyBoost Update	<p>Since the last update, for the period 13 March 2025 to 19 March 2025, we have:</p> <ul style="list-style-type: none">received 417 registrationscreated 406 FamilyBoost accounts <p>Since registrations opened until 19 March 2025, inclusive, we have:</p> <ul style="list-style-type: none">received FamilyBoost registrations from 68,841 householdscreated FamilyBoost accounts for 68,163 households22 registrations still in progress and have declined 656 <p>Since claims opened until 19 March 2025, inclusive, we have:</p> <ul style="list-style-type: none">received 113,129 claims relating to 61,221 households<ul style="list-style-type: none">61,611 relate to the quarter period ending 30 Sept 202451,518 relate to the quarterly period ending 31 Dec 2024paid \$31,888,843 towards 86,584 claims for 51,215households<ul style="list-style-type: none">\$16,966,534 relates to the quarterly period ending 30 Sep 2024 for 45,064 claims\$14,922,310 relates to the quarterly period ending 31 Dec 2024 for 41,520 claims489 claims still in progress and have declined 20,639 <p>Note: Data provided is always point in time as cases stage throughout the day. The individual Paid values are rounded and may result in some total Paid discrepancies.</p>

<p>Governance, Ministerial & Executive Services Group change</p>	<p>After considering feedback on proposed changes to the teams within the Governance, Ministerial & Executive Services group, decisions have now been communicated to the affected people and the wider group.</p> <p>The changes 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 our core functions. Ten people have been affected with a net reduction of five positions. The reduction in positions is not intended to impact the group's core roles.</p> <p>Those affected will be able to express an interest in a number of available roles with decisions communicated to successful applicants by 17 April. The effective date of the changes will be on 19 May.</p>
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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 February 2025			
Measure	YTD Feb 2025	YTD Feb 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	\$12.12	\$9.28	\$10.00
Percent of calls answered	76.7%	72.8%	60%
Percent of tax and social policy registrations processed within 5 working days	91.3%	86.3%	85%
Percent of the tax payments made by customers were on time	88.9%	88.9%	90%
Percent of tax payments made on time by value	95.9%	95.7%	94%
Percent of student loan customers met their obligations	81.9%	82.0%	85%
Percent of child support assessments were paid on time	76.1%	71.5%	70%
Percent of new customer debt was resolved within 6 months	62.6%	57.3%	50%
Percent of tax debt value under an active repayment plan	13.3%	N/A	Improve on baseline (14.0%)
Overall, IR has met 81.5% of available output measurements			
Revenue performance	YTD at Jan 25	YTD at Jan 24	
Tax revenue	\$66.8b	\$66.3b	Forecast: \$67.2b
Tax receipts	\$67.6b	\$63.0b	Forecast: \$67.7b
Departmental financial performance	YTD at Feb 25	Variance to budget	
YTD departmental spend	\$481.0m	2.7% below budget YTD	
Forecast full-year departmental spend	\$758.3m	1.3% below budget for full year	

Budget 2024 compliance performance progress

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

YTD Feb-24	Key result areas	YTD Feb-25	YTD target range	Min. YE B24 Target
\$618.0m	Value from compliance interventions	\$959.6m	\$503 - \$722m	\$1,038m
\$1,026.4m	Revenue from overdue returns filed	\$840.3m	\$800 - \$1,050m	\$1,715m
\$2,365.2m	Overdue tax collected from debt activity	\$2,659.1m	\$2,393 - \$2,655m	\$4,080m
\$97.8m	OBB student loan repayments	\$142.4m	\$107 - \$123m	\$189m

- Inland Revenue continues to achieve very strong results for three of the four result areas—these are still well ahead of their targets.
- Revenue assessed from overdue returns filed continues to be at the lower end of the target range, and we have seen that overdue returns with material value are less frequent. This is reflected in the performance measure for 'value of assessed revenue for every unfiled return dollar spent' where the volume of overdue returns collected YTD is 10,500 more than the same period last year, but assessed revenue is down \$186m. Inland Revenue is balancing its effort in this area on returns of value, while focusing on increasing value from its other compliance activities.
- Overseas-based borrower (OBB) student loan repayments for Feb-25 were up 43.3% (\$4.7m) compared to Feb-24.

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 deliberated on their draft report on 19 February 2025.</p> <p>The second reading of the bill occurred on 4 March 2025. The Bill is proceeding through the Committee of the Whole House stage (commenced on 5 March and scheduled to resume on 25 March). The third reading of the Bill is also scheduled for 25 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. The Cabinet Legislation Economic Policy Committee has decided to retain the Bill on the legislative programme with a delayed commencement date of 1 January 2026.</p>


Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
9(2)(f)(iv)			
MoR	Release of issues paper – Fringe benefit tax – options for change	ECO	26/03/2025
MoR, MoF	Discussion document: GST and joint ventures	ECO	02/04/2025
MoR	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2025	LEG	03/04/2025
MoR	Taxation (Use of Money Interest Rates) Amendment Regulations 2025	LEG	03/04/2025
9(2)(f)(iv)			

Cabinet papers – other portfolios

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

9(2)(f)(iv)



Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
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.		04/04/2025
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)
s 9(2)(f)(iv)					

Upcoming meetings/events

25 March	Minister of Revenue meeting
1 April	Minister of Revenue meeting
2 April	Joint Ministers' meeting
08 April	Minister of Revenue meeting
14 April	Joint Ministers' meeting
14 April	Going for Growth Ministerial Group: Competitive Business Settings Group
29 April	Meeting with NZ Super Fund
29 April	NZ Super Fund Special Investor Forum
5 May	Going for Growth Ministerial Group – Innovation Technology and Science
6 May	Minister of Revenue meeting
13 May	Minister of Revenue meeting
19 May	Going for Growth Ministerial Group: Competitive Business Settings Group
20 May	Minister of Revenue meeting

IR publicity

Date	Topic	Channels
18 Feb – 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.

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

Date	Topic	Channels
Feb – July 2025	<p>End of tax year</p> <p>The purpose of this campaign is to:</p> <ul style="list-style-type: none"> - Educate: tax bills. Targeting customers with multiple income streams, including paid parental leave (PPL) and lump sum payments. - Engage: customers with tips to help with the end of tax year – logging into myIR and updating bank account and contact details. - Inform: Working for Families customers – when they can expect their IITA/WfFTC assessment square up and why there could be a delay between receiving each one. We want to inform customers and reduce 'low value' contacts. 	<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.</p>
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>	<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.</p>
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>	<p>Direct marketing: emails, letters, SMS, and outbound calls. Followed by legal action process.</p>
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>	<p>Digital advertising and social media advertising.</p>

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

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

Official Information Act requests

MoR OIAs – for Minister to respond.

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MOIA 228-25 [25OIA1911]	Extended to: 28/03/2025	Extended to: 07/04/2025	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 TBC [25OIA2040]	04/04/2025	11/04/2025	9(2)(a) New Zealand Green Building Council	All advice or briefings received by the Minister or his office on government procurement and property and construction since 1 July 2024.
MOIA 267-25 [25OIA2052]	08/04/2025	15/04/2025	9(2)(a) Newsroom	Copies of IR2024/498: Further advice on the unclaimed money regime, BN2024/477: New Zealand Superannuation Fund further information on impacts of exemption, BN2024/499: Tax and Social Policy Work Programme projects, and BN2025/017: US Presidential Memo concerning the Global Minimum Tax.

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

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1865	Partially extended to: 26/03/2025	Partially extended to: 27/03/2025	Franks Ogilvie	All communications regarding the independent review carried out by Geof Nightingale, and all communications from social media platforms including the words "will be deleted" or "has been deleted" in relation to hashed data, between 01/01/23 and 01/01/25.
25OIA1910	Extended to: 24/03/2025	Extended to: 31/03/2025	9(2)(a) [REDACTED] Parliamentary researcher	Request for copies of IR2024/436, IR2024/453, IR2024/441, IR2024/442 and IR2024/479. Any correspondence between IR and the MoR/his Office on the reports.
25OIA1990	27/03/2025	03/04/2025	9(2)(a) [REDACTED] Newsroom	Copies of IR2025/019: Revised Cabinet paper - Student Loan Scheme Repayment Threshold and BN2025/031: 2025-26 Student loan repayment threshold.
25OIA1992	27/03/2025	03/04/2025	NZEI	Copies of IR2024/357: Update on FamilyBoost and direction for improvement, 12 Dec 2024 and BN2024/486: FamilyBoost update, 28 Nov 2024.
25OIA2007	04/04/2025	07/04/2025	9(2)(a) [REDACTED] RNZ	Health insurance benefits provided to staff and percentage of staff who use benefits from 2014 to present

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2011	01/04/2025	08/04/2025	9(2)(a) Labour Leader's Office	Copies of BN2025/005, IR2025/019, BN2025/017, BN2025/026, BN2025/020, IR2025/010, BN2025/031 & 25SR01.
25OIA1960	Extended to: 08/04/2025	Extended to: 15/04/2025	9(2)(a) NZ Taxpayers' Union	The number of independent contractors engaged by IR for more than 5 years by role, business area and length of contract, the expenditure on these contractors, policy on use of independent contractors vs employees for core/non-core functions, and rationale for retaining long-term contractors.
25OIA2047	11/04/2025	14/04/2025	Franks Ogilvie	All electronic messaging made, sent or received by any staff member of IR between 10 October 2024 and 1 January 2025 that refer to the Taxpayers' Union or discuss any concerted campaigns or misrepresentations as to the leaking of hashed data.
25OIA2054	15/04/2025	16/04/2025	9(2)(a) NZ Taxpayers' Union	Total amount of loans issued to small businesses under the SBSCS (loan), number of businesses that have repaid/defaulted on loan, outstanding debt, and communications or reports on the effectiveness of the scheme.



Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 4 April 2025
Date issued: Thursday 27 March 2025

New topical issues

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

Policy	
9(2)(f)(iv)	
Operational	
Update on collective effort to address scams	<p>We advised previously that the lead Minister for addressing scams, the Minister of Commerce and Consumer Affairs, has announced a plan to:</p> <ul style="list-style-type: none">• Coordinate work across ministerial portfolios and public sector agencies to improve information sharing• Collaborate with industry to develop industry-led solutions• Engage with Ministerial counterparts in Australia and Singapore to establish a coordinated regional approach. <p>Inland Revenue attended an initial roundtable hosted by the previous Minister of Commerce and Consumer Affairs, Honourable Andrew Bayly, on 6 December 2024 on how government and industry could work together to address scams. The new Minister of Commerce and Consumer Affairs, Honourable Scott Simpson, is holding a follow up workshop on 28 March 2025 to test policy thinking on potential approaches, including the development of a scams action plan, the creation of a lead operational agency, and specific regulation. The approach could be a similar model to what has been adopted in Australia and Singapore. Following the workshop, Minister Simpson will determine how he would like to progress the scams work, including a report-back to Cabinet.</p> <p>Inland Revenue is supportive of a stronger regulatory framework, supported by a coordinated approach from government and industry to address the increasing financial and identity fraud risk from sophisticated scams, which are often run by entities involved in transnational organised crime. Because of this strong connection to organised crime, Inland Revenue will consider the work on scams as part of our broader response on organised crime, including any potential implications around the sharing of information between agencies and the private sector.</p>

<p>Partnering with a third-party provider to manage payment resolution</p>	<p>Last year we shared that Inland Revenue is exploring running a pilot programme with a third-party provider to test the effectiveness of payment resolution for customers with income tax debt.</p> <p>Inland Revenue has established a successful model for our overseas-based student loan customer group and the pilot is based on this model. The third-party provider will proactively engage with customers we would not otherwise have the capacity to engage with. The aim of this pilot is to engage with customers early to resolve and recover debt prior to building penalties and interest and promote and encourage compliance early to prevent unrecoverable debt or insolvency action.</p> <p>As part of this pilot, we will identify any potential risks including sharing sensitive information with third-party platforms. The public reaction will be closely monitored and inform the next steps. We have also put in place further mitigations around the customer select criteria and have designed a proactive media strategy to go with the implementation of the pilot.</p> <p>We will test this model over a 6-month period from April – September 2025 and will use the third-party provider we already work with to pilot this approach. The debt will remain with Inland Revenue.</p>
<p>FamilyBoost Update</p>	<p>Since the last update, for the period 20 March 2025 to 26 March 2025 we have:</p> <ul style="list-style-type: none"> received 460 registrations created 450 FamilyBoost accounts <p>Since registrations opened until 26 March 2025, inclusive, we have:</p> <ul style="list-style-type: none"> received FamilyBoost registrations from 69,301 households created FamilyBoost accounts for 68,619 households 18 registrations still in progress and have declined 664 <p>Since claims opened until 26 March 2025, inclusive, we have:</p> <ul style="list-style-type: none"> received 113,726 claims relating to 61,456 households <ul style="list-style-type: none"> 61,752 relate to the quarter period ending 30 Sept 2024 51,974 relate to the quarterly period ending 31 Dec 2024 paid \$32,045,074 towards 87,074 claims for 51,466 households <ul style="list-style-type: none"> \$17,012,939 relates to the quarterly period ending 30 Sep 2024 for 45,199 claims \$15,032,134 relates to the quarterly period ending 31 Dec 2024 for 41,875 claims 399 claims still in progress and have declined 20,820. <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 deliberated on their draft report on 19 February.</p> <p>The second reading of the bill occurred on 4 March. The Committee of the Whole House stage commenced on 5 March, continued on 12 and 13 March, and was completed on 25 March).</p> <p>The third reading of the Bill was also completed on 25 March and is awaiting Royal Assent.</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. It was reinstated under the current parliament and awaits its First Reading. The Cabinet Legislation Economic Policy Committee decided to retain the Bill on the legislative programme with a delayed commencement date of 1 January 2026.</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Discussion document: GST and joint ventures	ECO	02/04/2025
MoR	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2025	LEG	03/04/2025
MoR	Taxation (Use of Money Interest Rates) Amendment Regulations 2025	LEG	03/04/2025


9(2)(f)(iv)

Cabinet papers – other portfolios


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

Agency	Ministry for Regulation
Committee	Cabinet Expenditure and Regulatory Review Committee – 1 April 2025
Paper title	Policy approvals for progressing a Regulatory Standards Bil
Summary	<p>This paper seeks final Cabinet decisions on an approach to the Regulatory Standards Bill, aimed at improving the quality of New Zealand’s regulation. The proposed Bill is a result of the Coalition Agreement. The Ministry for Regulation consulted on the topic and the submission period was 19 November–13 January. They received 23,000 submissions with 88% opposed to the proposal. The Minister for Regulation is largely proposing the same approach, with minor changes following consultation. The main requirement that would impact Inland Revenue is a requirement to review all legislation within 10 years.</p>
Inland Revenue view	<p>Officials understand the proposals in the Cabinet paper are substantially the same as the original proposals. Inland Revenue has concerns about its ability to comply with the requirements of the Regulatory Standards Bill, if enacted based on the proposals in the Cabinet paper. Inland Revenue supports the Ministry for Regulation’s preferred option set out in the RIS, which is for an enhanced status quo with improvements to disclosure requirements. At the policy development stage, other agencies expressed concern about having the capacity to carry out regular reviews of legislation. Inland Revenue considers that this concern is still relevant. One of the proposals would require Inland Revenue to complete a review of all legislation within 10 years.</p> <p>Given that Inland Revenue has one of the largest stocks of existing legislation, Inland Revenue would be heavily impacted by this requirement. The resource required to do this would severely constrain Inland Revenue’s ability to deliver the Government’s Tax and Social Policy Work Programme. Inland Revenue already has a regulatory stewardship review work programme in place to review existing regulatory systems - this is an alternative approach favoured by the Ministry for Regulation in their RIS. The donation tax credit regime was reviewed in 2023/24 and the Working for Families regime has been under review since 2024. Our experience is that these reviews take around 18 months.</p>

9(2)(f)(iv)



9(2)(f)(iv)



Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/008	MoR, 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.		04/04/2025
s 9(2)(f)(iv)					

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

Upcoming meetings/events

03 April	Minister of Revenue meeting
07 April	Joint Ministers' meeting
08 April	Minister of Revenue meeting
29 April	Meeting with NZ Super Fund (TBC – maybe not Revenue portfolio)
29 April	NZ Super Fund Special Investor Forum (TBC)
05 May	Going for Growth Ministerial Group – Innovation Technology and Science
06 May	Minister of Revenue meeting
13 May	Minister of Revenue meeting
19 May	Going for Growth Ministerial Group: Competitive Business Settings Group
20 May	Minister of Revenue meeting

IR publicity

Date	Topic	Channels
March – April 2025	Personal Income Tax campaign – employers From 1 April 2025 changes will come into effect for: <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) 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).	Digital advertising, social media advertising, emails and letters (direct marketing).
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March – June 2025	<p>Small business cashflow scheme</p> <p>From 17 March-30 June we're running a marketing campaign to raise awareness that many loans under the Small Business Cashflow Loan Scheme (SBC) will be reaching their Final Repayment Date. If not repaid, loans start automatically defaulting in START (20 working days after the loan approval date anniversary). From mid-April we will be sending letters through myIR to approximately 23K customers in this campaign who have their SBC account linked to a tax agent and notifying agents of their opportunities to assist their clients.</p> <p>All campaign activities encourage customers to visit ird.govt.nz/sbc-loan.</p>	<p>Campaign landing page, digital advertising, social media advertising, letters/e-notifications (DM), Media releases, Business.govt.nz.</p>

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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>	<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.</p>
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MOIA 267-25 [25OIA2052]	08/04/2025	15/04/2025	9(2)(a) [REDACTED] Newsroom	Copies of IR2024/498: Further advice on the unclaimed money regime, BN2024/477: New Zealand Superannuation Fund further information on impacts of exemption, BN2024/499: Tax and Social Policy Work Programme projects, and BN2025/017: US Presidential Memo concerning the Global Minimum Tax.

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25OIA2007	04/04/2025	07/04/2025	9(2)(a) [REDACTED] RNZ	Health insurance benefits provided to staff and percentage of staff who use benefits from 2014 to present.
25OIA2011	01/04/2025	08/04/2025	9(2)(a) [REDACTED] Labour Leader's Office	Copies of BN2025/005, IR2025/019, BN2025/017, BN2025/026, BN2025/020, IR2025/010, BN2025/031 & 25SR01.
25OIA2036	08/04/2025	09/04/2025	9(2)(a) [REDACTED] Business Desk	Data on corporate tax rebates for both NZ and multinational companies and transfer pricing.
25OIA1960	Extended to: 08/04/2025	Extended to: 15/04/2025	9(2)(a) [REDACTED] NZ Taxpayers' Union	The number of independent contractors engaged by IR for more than 5 years by role, business area and length of contract, the expenditure on these contractors, policy on use of independent contractors vs employees for core/non-core functions, and rationale for retaining long-term contractors.

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA2046	11/04/2025	14/04/2025	Specialist Tax Policy Advice	Penalties for suppliers that do not collect taxable supply information' for any goods and services they buy or sell and legislation they can use to compel shoppers to provide this information.
25OIA2047	11/04/2025	14/04/2025	Franks Ogilvie	All electronic messaging made, sent or received by any staff member of IR between 10 October 2024 and 1 January 2025 that refer to the Taxpayers' Union or discuss any concerted campaigns or misrepresentations as to the leaking of hashed data.
25OIA2054	15/04/2025	16/04/2025	9(2)(a) [REDACTED] NZ Taxpayers' Union	Total amount of loans issued to small businesses under the SBCS (loan), number of businesses that have repaid/defaulted on loan, outstanding debt, and communications or reports on the effectiveness of the scheme.
25OIA2064	17/04/2025	22/04/2025	9(2)(a) [REDACTED] RNZ	Total number of FTEs broken down by ethnicity and job title, the total number of redundancies by ethnicity, and number of disestablished, or unfilled roles by job title, as at September 30, 2023 and as at 21 March 2025.
25OIA2073	23/04/2025	24/04/2025	9(2)(a) [REDACTED] NZ Taxpayers' Union	Total tax depreciation expense claimed by all business enterprises in 2014 - 2024 tax years.



Inland Revenue
Te Tari Taake

Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 14 March 2025
Date issued: Thursday 6 March 2025

New topical issues

New items since the last Status Report (issued on 27 February 2025).

Policy	
Medium-scale adverse event declared for Taranaki	<p>On 27 February 2025, the Minister of Agriculture classified the drought conditions in Taranaki as a “medium-scale adverse event”, acknowledging the challenging situation facing farmers and growers especially in the Manaia, Hāwera, and Kakaramea regional hotspots.</p> <p>Inland Revenue is exercising its discretion under the income equalisation scheme in respect of late deposits and early withdrawals.</p> <p>Interest remission is not under consideration as the drought does not meet the statutory requirements for that relief.</p> <p>Given current weather conditions affecting New Zealand generally, it is likely that more declarations will be forthcoming.</p>
New Zealand businesses now able to claim refunds of Swiss VAT	<p>The Swiss Tax Administration recently approached us in response to a request from a New Zealand business for a refund of Swiss VAT (its equivalent to GST).</p> <p>We were able to confirm that New Zealand’s GST system enables non-resident business claimants to obtain refunds of any New Zealand GST incurred by them under a special registration. This reflects the principle that GST should apply to final consumption and should not, in general, be a cost to businesses.</p> <p>The Swiss Tax Administration has added New Zealand to the list of countries it considers has equivalent GST/VAT rules for non-resident businesses. This means that, going forward, any New Zealand businesses that incur Swiss VAT will be able to have this refunded to them following an application process.</p>
Operational	
Draft interpretation statement – In lieu of dividend test	<p>The Tax Counsel Office (TCO) is currently refreshing an interpretation statement on the “in lieu of dividend test”. This test is relevant when assessing whether an off-market share cancellation can be treated as a tax-free capital payment for income tax purposes. If a share cancellation breaches the “in lieu of dividend test”, then amounts paid under the cancellation are treated as taxable dividends.</p> <p>The current draft statement reflects minor amendments to the “in lieu of dividend test”, mainly due to several Income Tax Act rewrites since the publication of the original interpretation statement. It also reflects analysis from binding rulings that have been given by TCO over the years in this area. TCO has conducted limited pre-consultation with the New Zealand Law Society, the Corporate Taxpayer Group, and Chartered Accountants Australia and New Zealand. Based on initial feedback, the item is likely to result in considerable interest from tax agents and corporate taxpayers when it is released for full external consultation.</p> <p>Under current legislative settings, companies (both listed and unlisted) have to consider the “in lieu of dividend test” when deciding whether to repurchase their own shares off the public market, because the test</p>

	<p>impacts whether their shareholders are subject to taxation on the transaction or not. The settings are longstanding and generally accepted in policy terms. However, we anticipate that stakeholders may challenge the 'all or nothing' nature of the test, as this legislative setting was challenged in a recent dispute and has been raised with our policy area. Initial conversations with the professional bodies also raised some interpretive issues, which we expect to address through the 8-week public consultation process commencing shortly.</p>
FamilyBoost Update	<p>Since the last update, for the period 27 February 2025 to 5 March 2025, we have:</p> <ul style="list-style-type: none"> • Received 495 registrations • Created 486 FamilyBoost accounts <p>Since registrations opened until 5 March 2025, inclusive, we have:</p> <ul style="list-style-type: none"> • Received Family Boost registrations from 68,021 households • Created FamilyBoost accounts for 67,356 households • 29 registrations still in progress and have declined 636 <p>Since claims opened until 5 March 2025, inclusive, we have</p> <ul style="list-style-type: none"> • Received 111,799 claims relating to 60,703 households <ul style="list-style-type: none"> ○ 61,272 relate to the quarter period ending 30 Sept 2024 ○ 50,527 relate to the quarterly period ending 31 Dec 2024 • Paid \$31,540,626 towards 85,558 claims for 50,762 households <ul style="list-style-type: none"> ○ \$16,856,926 relates to the quarterly period ending 30 Sep 2024 for 44,775 claims ○ \$14,683,701 relates to the quarterly period ending 31 Dec 2024 for 40,783 claims • 23 claims still in progress and have declined 20,258. <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 deliberated on their draft report on 19 February 2025.</p> <p>The second reading of the bill occurred on 4 March 2025, and Committee of the whole House commenced on 5 March 2025. The third reading of the Bill is scheduled for 13 March 2025.</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. The Cabinet Legislation Economic Policy Committee has decided to retain the Bill on the legislative programme with a delayed commencement date of 1 January 2026.</p>

Upcoming Cabinet papers

Minister(s)	Paper	Meeting	Expected meeting date
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	Ministry of Education
Committee	Cabinet Social Outcomes Committee (SOU) – date to be confirmed
Paper title	Early Childhood Education Funding Review: Scope and Approach
Summary	9(2)(f)(iv) [Redacted Summary Content]
Inland Revenue view	9(2)(f)(iv) [Redacted Inland Revenue View Content]

9(2)(f)(iv)



Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2025/080	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
IR2025/075	MoR: Note	Speaking notes for LEG on 27 March 2025	Containing speaking notes for the Minister of Revenue on the Cabinet paper Taxation (Use of Money Interest Rates) Amendment Regulations 2025.		21/03/2025
IR2025/090	MoR: Note, Refer to MoF	Tax monitoring report: Collections to February 2025	Tax outturn monitoring report for February 2025 with variances reported against HYEPU2024.		28/03/2025

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	Update to Ministers on the cross-agency work programme around debt owed to government and FinCap's report to MoF		04/05/2025
IR2025/088	MoR: Note, Refer to MoF	Final tax forecasts for the 2025 Budget Economic and Fiscal Update	Final tax forecasts for the 2025 Budget Economic and Fiscal Update.		18/04/2025
IR2025/089	MoR: Note, Refer to MoF	Tax monitoring report: Collections to March 2025	Tax outturn monitoring report for March 2025 with variances reported against HYEPU2024.		25/04/2025

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)					
IR2025/062	MoR to agree recommendations	Output performance measures and targets for the 2025–26 financial year	This report seeks approval of IR's output measures and targets for 2025-26. Approval is sought ahead of 25 March for inclusion in Estimates.	No	21/03/2025
IR2025/092	MoR and MoF to agree recommendations	Vote Revenue: 2025 Budget forecasts for non-departmental expenditure appropriations	This report seeks joint Minister approval for changes to appropriations made through the Budget Economic and Fiscal Update.	No	18/04/2025
IR2025/093	MSIT and MoF to agree to recommendations, MoR to note	Vote Revenue: 2025 Budget Economic and Fiscal Update submission for the Research and Development Tax Incentive appropriation	This report seeks joint Minister approval for changes to the R&D Tax Incentive appropriation made through the Budget Economic and Fiscal Update.	No	18/04/2025

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)
IR2025/086	MoR to note attached Final Supplementary Estimates, and Estimates document and letter to MoF	Budget 2025 - Estimates and Supplementary Estimates for Vote Revenue	This report seeks approval from MoR for the accuracy and suitability for publication of the Supplementary Estimates of Appropriations 2024/25 and Supporting Information, and Estimates of Appropriations 2025/26 and Supporting Information documents.	Yes	25/04/2025

Upcoming meetings/events

10 March	Going for Growth Ministerial Group: Competitive Business Settings Group
11 March	Going for Growth Ministerial Group – Innovation Technology and Science
17 March	Joint Ministers’ meeting
25 March	Minister of Revenue meeting
1 April	Minister of Revenue meeting
2 April	Joint Ministers’ meeting
08 April	Minister of Revenue meeting
14 April	Joint Ministers’ meeting
14 April	Going for Growth Ministerial Group: Competitive Business Settings Group
5 May	Going for Growth Ministerial Group – Innovation Technology and Science
6 May	Minister of Revenue meeting
13 May	Minister of Revenue meeting
19 May	Going for Growth Ministerial Group: Competitive Business Settings Group
20 May	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.

Date	Topic	Channels
March – June 2025	Interest deductibility 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.	Digital advertising, social media advertising.
Feb – July 2025	End of tax year The purpose of this campaign is to: <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	7 July income tax returns 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.	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	Child support debt The purpose of this campaign is to increase customer contacts/engagement and help towards child support debt reduction.	Direct marketing: emails, letters, SMS, outbound calls. Followed by legal action process.

Date	Topic	Channels
April – June 2025	Fringe Benefit Tax – common mistakes 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.	Digital advertising, social media advertising.
April – June 2025	2025 Toolbox – Construction – Round 3 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: <ul style="list-style-type: none"> - Record keeping - Expenses - Income tax - GST - Employer obligations The campaign also encourages customers to register for seminars or business advisory visits if they need more support.	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing), SMS.
Ongoing	Scam awareness Updating customers on scams and taking care when online.	Social media only.
July 2024 – June 2025	Monthly campaign to GST customers Monthly reminders for GST customers to file and pay their GST on time. Encourages them to self-serve online.	Social media reminders.
June 2024 – June 2025	FamilyBoost campaign Campaign to educate families (parents and caregivers) about what FamilyBoost is, who might be eligible, how to register and claim.	Digital advertising, social media advertising, out-of-home advertising, radio advertising, emails and letters (direct marketing).
July 2024 – June 2025	Student loan campaign 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.	Targeted emails, letters, social media, and digital advertising.

Date	Topic	Channels
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>	<p>Out of home – posters and retail network screens, digital advertising, social media, Google Search, proactive media releases.</p>
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	Extended to: 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 226-25 [25OIA1912]	Received	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]	Received	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.
MOIA 228-25 [25OIA1911]	Extended to: 28/03/2025	Extended to: 07/04/2025	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.

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

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
25OIA1865	Extended to: 26/03/2025	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.
25OIA1910	Extended to: 24/03/2025	Extended to: 31/03/2025	9(2)(a) [redacted] Parliamentary researcher	Request for 4x reports and any correspondence between IR and the MoR/his Office on the reports.
25OIA1941	13/03/2025	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.
25OIA1940	18/03/2025	19/03/2025	9(2)(a) [redacted] Stuff	Data on taxpayers suspected of committing tax evasion, fraud or money laundering between 2014-2024. How many were investigated, charged and convicted. The money assessed in these cases and residency status of those involved.
25OIA1931	14/03/2025	17/03/2025	9(2)(a) [redacted] 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) [REDACTED] NZ Taxpayers' Union	The number of independent contractors engaged by IR for more than 5 years by role, business area and length of contract, the expenditure on these contractors, policy on use of independent contractors vs employees for core/non-core functions, and rationale for retaining long-term contractors.
25OIA1979	21/03/2025	28/03/2025	9(2)(a) [REDACTED] [REDACTED] Parliamentary researcher	Request for 2x reports - BN2025/017: US Presidential Memo concerning the Global Minimum Tax, and BN2025/031: Student loan repayment threshold.
25OIA1982	30/03/2025	31/03/2025	Member of the public	Data held from the HWI project not already in the public domain, including in tables included in emails and correspondence between officials.
25OIA1990	27/03/2025	03/04/2025	9(2)(a) [REDACTED] Newsroom	Copies of IR2025/019: Revised Cabinet paper - Student Loan Scheme Repayment Threshold and BN2025/031: 2025-26 Student loan repayment threshold
25OIA1992	27/03/2025	03/04/2025	NZEI	Copies of IR2024/357: Update on FamilyBoost and direction for improvement, 12 Dec 2024 and BN2024/486: FamilyBoost update, 28 Nov 2024.