



12 November 2025

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 October 2025. You requested the following:

- 1. Under the Goods and Services Tax Act 1985, which party — the platform operator or the contractor — is responsible for ensuring GST is correctly accounted for when a reimbursement is made?*
- 2. If a reimbursement is paid net of GST where the underlying expense was GST-inclusive, does this create a compliance issue or GST liability for either party?*
- 3. Additionally, I request clarification on whether the agency holds — or can require disclosure of — information relating to base fare calculation methodology used by rideshare platforms. Specifically, I am seeking a written breakdown of how base fares are determined per kilometre, per minute, and per ride type (e.g. UberX, Uber Comfort, Uber XL), as well as the methodology by which driver payouts are calculated and structured per trip. This information is essential for ensuring accurate tax compliance, business planning, and fair contracting.*
- 4. Does Inland Revenue provide any specific guidance on GST treatment for platform-based contractor arrangements in the gig economy, particularly for reimbursements and deductions?*

### **Items 1 and 2**

These parts of your request do not constitute a request for official information under the OIA, rather they are a request for an opinion. Official information is any information held by an agency subject to the OIA. This includes:

- documents, reports, memoranda, letters, emails and drafts
- non-written information, such as video or tape recordings
- the reasons for any decisions that have been made about you
- manuals that set out internal rules, principles, policies or guidelines for decision-making
- agendas and minutes of meetings, including those not open to the public

Responding to your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website).<sup>1</sup>

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<sup>1</sup> [Your ability to request official information | Ombudsman New Zealand](#)

**Item 3**

Inland Revenue does not hold information relating to base fare calculation methodology used by rideshare platforms. Your request is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I have no grounds for believing that the information is held by another department.

Under section 17B of the Tax Administration Act 1994 (TAA), the Commissioner of Inland Revenue (the Commissioner) may require a person provide any information that the Commissioner considers necessary or relevant for any purpose relating to the administration or enforcement of an Inland Revenue Act or the administration or enforcement of any matter arising from, or connected with, a function lawfully conferred on the Commissioner.

The Commissioner may be able to require the disclosure of this information if necessary for the purposes laid out in section 17B TAA, however this information would be considered sensitive revenue information under section 18(1) TAA because it directly identifies an entity. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA. There would be no grounds for releasing this information to you.

**Item 4**

Inland Revenue has published general guidance on the GST rules for the platform economy, however this guidance may not address your specific question depending on the nature of your contractual arrangements.

[General IRD website guidance: GST on listed services](#)

[Special report: GST on accommodation and transportation services supplied through online marketplaces](#)

[goods-and-services-gst-on-listed-services.pdf](#)

**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](mailto:info@ombudsman.parliament.nz).

Thank you again for your request.

Yours sincerely



Sarah Bourke

**Customer Segment Leader – Micro Business**