



14 October 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 September 2025. You requested the following:

- 1. Which government body has oversight for ensuring fairness and transparency of rideshare fare calculations?*
- 2. How can a driver like myself legally request a written breakdown of base fares and payout methodology per trip, including per kilometre and per minute rates?*
- 3. Whether there are minimum fare standards or reporting obligations for companies such as Uber operating as small passenger service providers under NZ law.*
- 4. Whether GST handling on airport charges and Uber service fees is being correctly applied, and if not, how drivers can seek redress.*

Item 1, 2, and 4

Under the Revenue Acts, Inland Revenue is responsible for the administration of the tax system. The matters you have raised are not within the statutory role of Inland Revenue.

Your request does not constitute a request for official information under the OIA, rather it is a request for advice. 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 so (see the Ombudsman's website).¹

As your questions largely relate to a contractual matter, we are unable to advise you on the rights and obligations under your contract with Uber.

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

Similarly, whether a service provider reimburses a contractor net of GST, rather than with GST included, is a contractual matter between those parties. Therefore, Inland Revenue is unable to advise you on your right and obligations under your contract with Uber.

Item 3

Reporting obligations for a service provider include the requirement to file income tax and GST returns as and where required by the Revenue Acts. More information on reporting requirements can be found on Inland Revenue's website via the following link: [Financial reporting requirements for companies](#).

The specific details of a taxpayer's obligations are considered sensitive revenue information. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the Tax Administration Act 1994 (TAA). Under the secrecy provisions of the TAA, we cannot provide information about one taxpayer's tax obligations to an unauthorised third party.

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



Sarah Bourke

Customer Segment Leader – Micro Business Customer Segment