



23 October 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 October 2025. You requested the following:

...all the information regarding Investment Boost including any information relating to businesses that are engaged in leasing/renting vehicles.

There are 12 documents in scope of your request. I am refusing the release of nine of these documents, listed in the table below, under section 18(d) of the OIA, as they are publicly available.

Reference	Document	Link
IR2025/077	Investment Boost – examples in practice and further information on non-residential building depreciation	Treasury's Budget 2025 Information Release
BN2025/084	Briefing note on Investment Boost and a comparison between the preferred option and a company tax rate cut	Inland Revenue's Budget 2025 Information Release
IR2025/108	Detailed design of Investment Boost	Treasury's Budget 2025 Information Release
BN2025/151	Previous depreciation loading regimes in New Zealand	Inland Revenue's Budget 2025 Information Release
IR2025/168	Dual effects of Investment Boost and KiwiSaver changes on businesses	Inland Revenue's Budget 2025 Information Release
BN2025/195	Addendum to BN2025/168	Inland Revenue's Budget 2025 Information Release
BN2025/222	Treatment of assets under construction	Inland Revenue's Budget 2025 Information Release
BN2025/247	Application of Investment Boost to Commercial Buildings	26OIA1221
BN2025/251	Investment Boost calculator	26OIA1061

I am withholding the remaining three documents, including their titles, under section 9(2)(f)(iv) of the OIA, to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials.

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.

Further information on Investment Boost is available on Inland Revenue's website (ird.govt.nz) by searching for *Investment Boost*.

For information on how Investment Boost applies to specific business sectors, I recommend seeking independent advice.

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



Felicity Barker
Policy Lead, Economics