



5 September 2025

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to Inland Revenue on 29 August 2025. You requested the following documents:

- *BN2025/304: Communications plan: Proactive release of submissions on "Taxation and the not-for-profit sector" Issues Paper*
- *BN2025/330: Family Boost update*

**Information being released**

I am partially releasing, attached as **Appendix A**, the documents requested. Some information in these documents has been withheld under section 9(2)(a) of the OIA – to protect the privacy of natural persons. 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](mailto: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](http://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

[Redacted signature]

Charles Ngaki  
**Policy Lead**



## Briefing note

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**Reference:** BN2025/304

**Date:** 3 July 2025

**To:** Revenue Advisor, Minister of Revenue – Angela Graham  
Private Secretary, Minister of Revenue – Helen Kuy  
Revenue Advisor, Minister of Finance – Carl Harris

**cc:** Peter Mersi, Commissioner  
David Carrigan, Deputy Commissioner  
Emma Grigg, 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 & Executive Services

**From:** Charles Ngāki

**Subject:** **Proposed communication plan: Proactive release of submissions on “Taxation and the not-for-profit sector” officials’ issues paper**

### Purpose

1. This briefing note outlines Inland Revenue’s proposed approach to communicating the proactive release of the public submissions received on the “*Taxation and the not-for-profit sector*” officials’ issues paper.
2. In BN2025/270, officials noted Inland Revenue’s intention to release 826 submissions received on the issues paper and the reasons for the release. The proposed date of release is 7 July 2025.

### Proposed approach

3. Proactively releasing submissions is considered good practice because it enhances transparency in the tax policy development process. Given the existing public discussion around the issues paper, publishing the submissions will help provide a more balanced and informed conversation.
4. We propose following the standard approach to the publication of submissions on public policy documents. This approach involves communicating the release of submissions through Inland Revenue’s Tax Policy website.
5. This approach does not involve a press release from either Inland Revenue or the Minister’s office. However, if Ministers would like a press release, we can provide this to their office.

## **Communications material**

### *Announcement on the Tax Policy website*

6. When the material is published on the Tax Policy website, a brief news item would accompany the released material. We propose that the text of this would be:

#### *Submissions received on "Taxation and the not-for-profit sector"*

In February 2025, Inland Revenue issued an officials' issues paper that considered whether certain tax concessions available to the not-for-profit sector continue to be effective. It also explored whether tax obligations could be simplified, and compliance costs minimised.

As the issues paper has generated public discussion, Inland Revenue is releasing the submissions received in the interests of transparency. At the request of some submitters, some names and other sensitive information have been redacted. In other instances, contact information relating to individuals and information relevant to a third party's tax affairs have been redacted.

Material being released also includes a summary of the main themes that emerged from the consultation. All matters discussed in the issues paper are being considered further and could be subject to further consultation.

### *Questions and answers*

7. Attached are some questions and answers on what we consider might be likely topics of interest. These are for reactive use by your office and Inland Revenue as appropriate.

### *Email to subscribers*

8. The standard procedure for updates to the Tax Policy website is to send an email to subscribers to alert them to new material on the site. There are around 6,000 subscribers, mostly in the tax community but also some media.

### *Manual email to requesters*

9. We received several OIA requests for the full content of submissions. These were denied on the grounds that the submissions would be released proactively. We will email these requesters with a link to the released material.

## **Consultation with the Treasury**

10. The Treasury was consulted and agrees with the suggested release.

Charles Ngāki

**Policy Lead**

s 9(2)(a)

## Proposed questions and answers

### 1. Why are you releasing this now?

*Proactive release of the submissions will help support transparency of the policy process and it is in the public interest to release them.*

*Inland Revenue received several OIA requests for submissions on the officials' issues paper "Taxation and the not-for-profit sector".*

### 2. Were submitters informed in advance that their submission would be publicly released?

*The issues paper noted that submissions on the issues paper could be released under the Official Information Act 1982. Submitters were asked to advise on the reasons to withhold part or all their submission. Twenty-six submitters requested that either part, or all, of their submissions should be withheld and the reasons, and redactions were made accordingly.*

### 3. Why were submissions redacted and were any submissions withheld?

*In general, personal contact details of individuals and information relating to the tax affairs of third parties were redacted.*

*Additionally, 26 submitters requested that part, or all, of their submissions be withheld; appropriate redactions were made in accordance with the Official Information Act.*

*Some submissions were also received after the closing date for submissions and were not included in the initial analysis. These submissions were acknowledged and will be considered in future policy work, but they are not part of this proactive release.*

### 4. What were the key themes in submissions?

*The proactive release includes a summary of submissions.*

### 5. You say that some work is continuing. Can you elaborate on what areas you are working on and with what objective?

*No decisions have been made on which aspects would progress. At the moment, the Government is simply looking into further understanding the issues.*

### 6. When will we see a further round of consultation?

*No decisions have been made yet.*

### 7. Have the submissions that opposed your view on competitive advantage changed your mind? Why not?

*We are still working through the issues at this time.*

### 8. When do you propose to make final policy decisions?

*Ministers are expecting to receive advice from officials in the next couple of months. We are aware that the issues are complex, and we want to work through them carefully. We are committed to making sure we've got a fair system with high integrity. Decisions will be made but we don't want to rush it and get it wrong.*

**9. Will pursuing charities for revenue make their activities unsustainable and undermine the public good performed by those entities, leaving a gap in New Zealand's social services?**

*The Government is committed to a strong not-for-profit sector (including growing philanthropy). Not-for-profits make a significant contribution to our community.*

*The main objectives of the issues paper measures are:*

- to improve integrity and fairness*
- to keep the rules simple and compliance costs low for small not-for-profits*
- to target the tax concessions for certain types of fundraising charities and trusts so they are encouraged to distribute funds to charitable purposes.*

**10. Are you intending to make any policy changes in response to the Commissioner's draft Operational Statement?**

*The Minister of Revenue has signalled that "we will look at dealing with the issue through legislation". The Minister indicated that he was open to changing the law, but no decision has been made yet.*



## Briefing note

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Reference: BN2025/330

Date: 17 July 2025

To: Private Secretary, Minister of Revenue – Angela Graham  
Private Secretary, Minister of Revenue – Helen Kuy  
Private Secretary, Minister of Finance – Carl Harris and [REDACTED]

Copy to: James Grayson, Deputy Commissioner  
Sue Gillies, Customer Segment Lead - Families  
Joanne Petrie, Executive Support Advisor to Commissioner  
Carolyn Patchell, Management Support to Deputy Commissioner

From: Sue Gillies, Customer Segment Lead - Families

Subject: **FamilyBoost update**

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### Purpose

1. The purpose of this note is to provide an update on FamilyBoost numbers and marketing and engagement activities following the announcement of the proposed changes to FamilyBoost.

### FamilyBoost registration and claim numbers

2. Since FamilyBoost registrations opened until 9 July 2025, inclusive, we have received 82,326 registrations and created 81,311 accounts.
3. Since FamilyBoost claims opened until 9 July 2025, inclusive, we have received 217,669 claims and paid out \$61,335,052.23 to 62,960 households.

### Marketing and Communications activities of proposed changes to FamilyBoost

4. Following the announcement of the proposed changes to FamilyBoost, an article was published on both the main IR website and the IR Policy website. As of 9 July, there have been 4,103 views to the main page and 4,732 views to the Policy page.
5. We have issued a direct email to all licenced ECE's and Te Kōhanga Reo's. The open rate of the email as of 9 July has been 50.5%.
6. We have completed social media posts on IR's Meta (Facebook) and LinkedIn pages, reaching over 6,400 people across these channels.
7. We have sent communications to key stakeholders including tax agents and community organisations and presented details at the Early Childhood Advisory Committee (ECAC) meeting.
8. We have an 0800 message on our FamilyBoost phone line and a TV slide at each of the front of house IR offices. Internal communications have also been completed to IR people and updates have been made to our internal knowledge content.

9. When the legislation is passed additional marketing will be completed.
10. There has been positive feedback about the changes, ease of claiming, and the timeframe for FamilyBoost payments to be issued. Examples of comments (abridged):

"I think this is a great scheme – takes about 5 mins max every 3 months"

"It takes less than 5 mins"

"Good news, claimed back twice with no issues and fast payment."

"I had the rebate within two working days."

### **Current marketing and promotion of FamilyBoost**

11. We have continued to market FamilyBoost each quarter via a range of media including digital, social, Google search etc. Upscaled marketing is ongoing in three targeted regions, Northland, Taranaki and Hawkes Bay where uptake had been low. From this marketing there has been an increase in claims from these regions.
12. Our Community Compliance Kaitakawaenga Māori have been working directly with each Kōhanga Reo to support them and their whanau in understanding FamilyBoost to encourage registrations and claims.

### **Projected uptake from 1 October 2025**

13. The proposed changes indicate approximately 16,000 more households may be eligible to receive a FamilyBoost payment. Some of these households will already be registered for FamilyBoost, while others may register when the changes are legislated.
14. As of 16 July 2025, approximately 16,700 households had their FamilyBoost claims declined due to household income exceeding the current income threshold of \$45,000 per quarter. However, under the proposed changes to the income threshold, an estimated 14,600 of these households may become eligible for FamilyBoost effective from 1 July 2025.
15. As of 16 July 2025, approximately 6,500 households have registered for FamilyBoost and have not submitted a claim.
16. When the FamilyBoost changes are enacted, we will contact these households to direct them to relevant web pages to check their eligibility for FamilyBoost and submit a claim.

Sue Gillies  
Customer Segment Lead - Families  
s 9(2)(a)