

18 September 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 September 2026. You requested the following:

Under the Official Information Act 1982, I request any estimates held by Inland Revenue of the fiscal impact of introducing the Revenue Account Method (RAM), including how much more or less tax revenue is expected to be collected under RAM compared with the FIF rules that would otherwise have applied. I am currently completing an academic tax research paper on the FIF reforms, so if this request could be processed urgently or earlier than the statutory timeframe, I would be very grateful.

On 14 September 2026, you clarified your request to be for the recent FIF rule change announced as part of Budget 2026. You also asked for how much more or less tax revenue is expected to be collected under RAM. Inland Revenue has treated the clarified request as a new request under section 15(1AA) of the OIA for the purpose of calculating the statutory response timeframe.

Information publicly available

I have identified one document within scope of your request. The report, *IR2025/405 Reducing tax barriers to retaining and attracting people with skills and capital: policy decisions*, dated 19 September 2026, is publicly available on page 582 of Inland Revenue's proactive release of Budget 2026 documents: www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2026/ir-budget-2026.pdf?modified=20260910022815

Some information in the document has been removed based on the applicable sections of the OIA, described in the document. This document should answer your request in full.

As the document is publicly available, your request is therefore refused under section 18(d) of the OIA, as the information is publicly available.

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



Sam Rowe

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