



26SR30 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 14 August 2026
Date issued: Thursday 06 August 2026

New topical issues

Policy	
Double tax agreement with Fiji	The second round of negotiations for a new double tax agreement (DTA) between New Zealand and Fiji will take place in Suva in the week commencing 10 August 2026. The negotiation is included in the DTA work programme and will be subject to Inland Revenue's mandate. Officials will report to you for the approval to sign the agreement once negotiations are complete. Following signing and ratification, the new DTA will replace the current (1976) DTA.
Operational	
s 6(c)	

Upcoming Cabinet papers

New or updated items have been shaded.

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF	Measures for inclusion in 2026–27 Annual Rates Bill	ECO	19 August 2026
MoR	Orders in Council for Double Tax Agreements with the Republic of Croatia and the Republic of Slovenia	LEG	20 August 2026
MoR, Minister of Commerce and Consumer Affairs	Order in Council for Approved Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment	LEG	~~20 August 2026~~ ~~31 August 2026~~ 27 August 2026
MoR	Taxation (2026–27 Annual Rates) Bill: Approval for introduction	LEG	3 September 2026
MoR, Minister for Social Development and Employment	Order in Council to give legal effect to amended Approved Information Sharing Agreement between Inland Revenue and Ministry of Social Development.	LEG	~~7 September 2026~~ 3 September 2026

Bills

Bill title	
Taxation (Annual Rates for 2026–27 and Remedial Measures) Bill	
Current status	
The Bill is in active preparation.	
Key upcoming dates	
17 August 2026	Draft bill sent to Ministry of Justice for Bill of Rights Act vetting.
3 September 2026	LEG Committee.
7 September 2026	Cabinet approval.
8 September 2026	Introduction of Bill to the House.

Upcoming reports

Policy

IR Reference	Referral to and/or action (sought from Ministers)	Title	Report Description	Cabinet Paper Committee & date	Due to Minister (week ending)
BN2026/227	MoR – Note	LEG Speaking notes for Croatian and Slovenian DTAs	Speaking notes for MoR for the 20 August LEG meeting on the Orders in Council for the Croatian and Slovenian double tax agreements.	LEG 20/08/2026	07/08/2026
s 9(2)(f)(iv)					
IR2026/237	MoR – Agree	Payment of employer deductions	Provides initial advice on aligning the filing and payment of employer deductions and on encouraging the use of PAYE intermediaries.		14/08/2026
s 9(2)(f)(iv)					
IR2026/194	MoR – Agree	Options to amend the Targeting Serious Crime AISA	Options to improve information sharing between Inland Revenue and other agencies using the Targeting Serious Crime AISA.		14/08/2026
IR2026/230	MoR – Note, Refer to MoF	Tax forecasts for 2026 Pre-election Economic and Fiscal Update	Details of the Treasury's tax forecasts for 2026 Pre-election Economic and Fiscal Update.		21/08/2026

IR Reference	Referral to and/or action (sought from Ministers)	Title	Report Description	Cabinet Paper Committee & date	Due to Minister (week ending)
s 9(2)(g)(i)					
s 9(2)(f)(iv)					
IR2026/205	MoR – Agree, Refer to MoF	Current GST issues – Further feedback from submissions	Provides a briefing on submissions received on the GST officials' issues paper that were not covered in the previous report.		04/09/2026

Enterprise and Integrity Services (E&IS), CCS-I, CCS-B and TCO.

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Legal requirement (yes or no, if yes when)	Drafter & area responsible	Ideal time to be provided (background about when)
IR2026/233	Agree to recs and sign and forward to the Minister of Finance	[Budget Sensitive] 2026 Pre-election Baseline Update submission for Vote Revenue	Seeking joint Minister approval of departmental baseline updates as part of the PREFU exercise	Treasury requirement	Darren Cheevers	7 August 2026
IR2026/239	Agree to recs and sign and forward to the Minister of Finance	[Budget Sensitive] Vote Revenue: 2026 Pre-election Economic and Fiscal Update for non-departmental expenditure appropriations	Seeking joint Minister approval of changes to non-departmental appropriations as part of the PREFU exercise	Treasury requirement	Rachel Parker	21 August 2026
IR2026/TBC	Note	IR Q4 performance report	A report on IR's performance during Q4 of 2025/26	No	Teressa Dillon	21 August 2026
IR2026/TBC	Note	Draft Annual Report 2025/26	A near-final draft of IR's Annual report for 2025/26 ahead of finalising and audit sign off	No	Teressa Dillon	4 September 2026

Current and expected external consultation

Policy

Project name	Expected consultation date	Targeted or public consultation	Description
Investment Boost monitoring	Ongoing	Targeted (taxpayer stakeholders, MBIE and businesses within the scheme)	We are consulting with taxpayer stakeholders, MBIE and directly with businesses to understand the effectiveness of Investment Boost, and how it is impacting investment decision-making. Targeted consultation with industry in July 2026 will inform further advice on potential policy or operational responses. We expect stakeholders to react positively, but they may express a desire for a more generous regime or one linked to expenditure (decoupling from the depreciation regime).
Future census work	Tranche one: August – September 2026 s 9(2)(f)(iv)	Public and targeted (CTG, DISPANZ, payroll providers and software providers)	We are proposing targeted consultation in two tranches. Tranche one: Confidential targeted consultation with stakeholders to share information on this work before the Stats NZ Cabinet paper is proactively released or there is a public announcement. This should help mitigate the risk of surprise and potential backlash from our stakeholders when the census work is announced. Stakeholders would include payroll and software providers represented by organisations like the Corporate Taxpayers Group (CTG) and Digital Service Providers ANZ (DISPANZ). s 9(2)(f)(iv)

TCO

New items or updates are shaded.

Project name	Consultation date	s 6(c), s 9(2)(ba)(i)	Description
Can a disposal of land be subject to income tax under s CB 3?	02/07/2026 – 13/08/2026		This item considers when an amount derived from the disposal of land as part of a profit-making undertaking or scheme can be subject to income tax under s CB 3. This item was previously publicly consulted and has since been refined and amended following submissions received. There has been some disagreement/uncertainty expressed about whether CB 3 applies to land.
GST financial services – Services supplied in relation to retirement schemes	17/07/2026 – 14/08/2026		This item considers the GST treatment of supplies made by managers and outsourced service providers to retirement schemes, particularly in relation to the statutory term “management of a retirement scheme”. The item was originally consulted from 11 December 2025 to 13 March 2026. Due to changes made to the item as a result of submissions and subsequent discussions with submitters, it has been decided to reconsult the revised draft with the industry and advisers.
Income tax – bank cash incentive payments (CIPs) for banking customers	23/07/2026 – 03/09/2026		This item considers the income tax treatment of CIPs (aka cashbacks) paid by banks to borrowers of mortgage loans who are “cash basis” persons under the financial arrangements rules. The rules in this area can be complex and involve compliance costs. The focus of the item is on CIPs paid in connection with bank loans to buy residential property. It does not consider CIPs paid in connection with business loans. We expect largely positive reaction to the item. For cash basis persons whose borrowings are private (eg, to buy their family home), the item confirms that the receipt of CIPs do not result in any practical income tax consequences. For cash basis persons whose borrowings are used to derive income (eg, buying a residential rental property), the item confirms CIPs are not taxable income in the year of receipt and but are included as taxable income in the income year the loan is repaid (as part of a “wash up” calculation). This might generate some negative reaction.

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s 6(c), s 9(2)(ba)(i)		

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s 6(c), s 9(2)(ba)(i)	s 6(c), s 9(2)(ba)(i)	

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s 6(c), s 9(2)(ba)(i)				
Payments to non-resident software suppliers	Estimated public consultation from 02/09/2026			This item refreshes current guidance from 2003 on the classification and income tax implications of cross-border payments to non-resident software suppliers. The refresh will include additional material on the classification and implications of cloud computing transactions not included in the 2003 guidance.

Upcoming meetings/events

Date	Meeting/Events title
12/08/2026	Speak at Deloitte Tax Conference
18/08/2026	Minister of Revenue meeting
25/08/2026	Minister of Revenue meeting
26/08/2026	Meet: PAG advisors (all portfolios)
01/09/2026	Minister of Revenue meeting
02/09/2026	Speak at Senior Technical Tax Conference (at Inland Revenue Featherston Street)
09/09/2026	Speak at CLE Tax Law Conference
14/09/2026	Going for Growth Ministerial Group: Innovation, Technology and Science
15/09/2026	Minister of Revenue meeting
21/09/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
22/09/2026	Minister of Revenue meeting

Official Information Act requests

CIR OIAs – For Minister's office to note or consultation

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2472	Partially extended to 07/08/2026	Partially extended to 10/08/2026	Member of the public	GST taxable periods and small-business compliance costs
27OIA1065	13/08/2026	14/08/2026	Make It 16	10 years of annual income tax revenue collected from NZers aged 14–15, 16–17, 18–19, and 20–21, including 2025/26, and the percentage of each age group paying income tax in each year
27OIA1069	17/08/2026	18/08/2026	Member of the public	How many times since 1st April 2009 has (a) the Government asked for or (b) IRD or any Government Agency, Department, or taxpayer paid consultant or advisory group asked for, whether the GST threshold should be to be increased or not and the implications
27OIA1070	17/08/2026	18/08/2026	Member of the public	AI systems in use, Te Tiriti o Waitangi analyses, assessments, or advice prepared in relation to any AI or ADM system in use or in development, Privacy Act Impact Assessments completed

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
27OIA1074	17/08/2026	18/08/2026	s 9(2)(a) Baucher Consulting	Annual statistics (2022/23 to 2025/26) on IR's enforcement of student loan debt, including number and value of court judgments, warrants issued under the Student Loan Scheme Act 2011, and overseas borrowers referred to debt collection agencies
27OIA1075	17/08/2026	18/08/2026	s 9(2)(a) Baucher Consulting	The amount of expenditure spent on advertising across all social media platforms for each of the years ended 30th June 2024, 30th June 2025, and 30th June 2026
27OIA1081	Received	20/08/2026	s 9(2)(a) Labour Leader's Office	Copies of IR2026/161, BN2026/176, BN2026/182 & IR2026/118
27OIA1091	18/08/2026	25/08/2026	s 9(2)(a) Newsroom	Copies of BN2026/176, BN2026/185, BN2026/178, and IR2026/138
27OIA1084	20/08/2026	21/08/2026	Member of the Public	Policy reports, internal guidance and instructions about the 2013 KiwiSaver Trans-Tasman Portability Reforms and the number of affected members
27OIA1121	24/08/2026	25/08/2026	Member of the Public	Information on Compliance funding and measures, performance and incentive payments, clawback and recovery funds, and personal information

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
27OIA1098	25/08/2026	26/08/2026	s 9(2)(a) NZ Herald	Personal Grievance taken against IR for the past 10 years and the total amount paid relating to those grievances
27OIA1106	26/08/2026	27/08/2026	s 9(2)(a) RNZ	Number of receiving carers and liable parents with children aged 16, 17 or 18 years old
27OIA1111	27/08/2026	28/08/2026	s 9(2)(a) NZME	Copies of BN2026/131
27OIA1112	27/08/2026	28/08/2026	s 9(2)(a) NZME	Copies of BN2026/131, BN2026/148, BN2026/151 and BN2026/150
27OIA1115	28/08/2026	31/08/2026	s 9(2)(a) NZ Herald	Copies of BN2026/176 and BN2026/182
27OIA1118	28/08/2026	31/08/2026	s 9(2)(a) NZME	Copy of IR2026/118: International policy items for Annual Rates Bill