

Information about Grounds to withhold or refuse requests for information



Inland Revenue
Te Tari Taake

26SR25 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 10 July 2026

Date issued: Thursday 02 July 2026

New topical issues

Policy	
Ending the final years Fees-Free scheme	Inland Revenue officials have provided feedback on a report from the Ministry of Education on the last step of ending final years Fees-Free scheme, currently due to Ministers on 9 July. We have no concerns with the report. This report seeks agreement to update the eligibility criteria (published on Inland Revenue's website) and funding draw down to reflect Budget 2026 decisions to end the scheme from 31 December 2026. Learners who complete their qualifications in 2026 would still have until 31 December 2027 to apply. While no immediate legislative change is needed to end the scheme, the relevant legislation will need to be removed once all existing claims have been finalised and no further claims can be made under the scheme.
Update on recent double tax agreement (DTA) negotiations	The new DTA with the UK was signed on 1 June 2026 by Minister McClay. The new DTA preserves the existing allocation of taxing rights, including maintaining our record of residence-based taxation of pensions. It also incorporates anti-abuse provisions to address base erosion and profit shifting, as well as reciprocal sovereign immunity provisions that would cover the NZ Super Fund. s 6(a) 9(2)(f)(iv), 9(2)(j) Officials will report to you at the end of July with an update on current DTA negotiations and a proposal for negotiations for the 2027-28 calendar years.
Tax treatment of games development sector rebate	On 30 March, the New Zealand Game Developers Association (NZDGA) wrote to Ministers raising concerns that the NZ On Air-administered Games Development Sector Rebate (GDSR) was taxable, reducing the cashflow benefit of the grant for the industry. Inland Revenue officials have recently reviewed the tax treatment of the GDSR. Following internal consultation, it was concluded that the GDSR is non-taxable, as it is in the nature of a grant. Officials have been working with NZ On Air and MBIE to develop a letter notifying all past and current recipients of the rebate of the confirmed tax treatment. The letter was sent by NZ On Air on 30 June. The outcome has been positively received by the New Zealand Game Developers Association, which has published an update on its website emphasising the importance of the outcome for industry cashflow. The Association also notes that it continues to engage constructively with Inland Revenue on the issues raised in its letter (BN2026/120 refers).

Upcoming Cabinet papers

New or updated items have been shaded.

Minister	Cabinet Paper	Cabinet Committee	Cabinet Date
Minister of Customs	Approval for Approved Information Sharing Agreement between Inland Revenue and New Zealand Customs Service	ECO	27 July 2026
MoR, MoF	Policy measures for inclusion in the 2026–27 Annual Rates Bill	ECO	19 August 2026
MoR	Orders in Council for Double Tax Agreements with s 6(a), the Republic of Croatia and Slovenia	LEG	20 August 2026
MoR, Minister of Commerce and Consumer Affairs	Orders in Council for the Approved Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment	LEG	31 August 2026
MoR	2026–27 Annual Rates Bill – Approval for introduction	LEG	3 September 2026
MoR, Minister for Social Development & Employment	Orders in Council to give legal effect to an amended Approved Information Sharing Agreement between Inland Revenue and the Ministry of Social Development.	LEG	7 September 2026 (Date TBC)

Upcoming reports

Policy

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2026/079	MoR: Agree	Land improvements - recommendations following targeted consultation	Briefs the Minister on submissions received on the land improvements officials' issues paper and seeks the Minister's agreement to include policy and remedial items in the Annual Rates for 2026-27 Bill.	ECO 19/08/2026	~~03/07/2026~~ 10/07/2026
s9(2)(f)(iv)					
IR2026/198	MoR: Agree	Outcome of consultation on the regulatory framework for intermediaries	This report presents the outcome of consultation on the RFI project and seeks decisions from the Minister on the proposals.		10/07/2026
IR2026/171	MoR: Agree MoF: Agree	GST items recommended for inclusion in Annual Rates for 2026-27 Bill	Briefs the Minister on submissions received on the GST officials' issues paper and seeks the Minister's agreement to include GST policy and remedial items in the Annual Rates for 2026-27 Bill.		17/07/2026
IR2026/158	MoR: Agree, Note MoF: Agree, Note	Approval of fiscal remedials for the Annual Rates for 2026-27 Bill	Report seeking agreement for inclusion of fiscal remedials in the Annual Rates for 2026-27 Bill.		17/07/2026

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2026/186	MoR: Agree MoF: Agree Minister of Immigration: Agree	Tax Settings Affecting Migration and Investment	This report responds to Ministers' direction to establish a reference group to provide advice on tax settings related to migration and investment, particularly in the context of the AIP visa.		~~17/07/2026~~ 24/07/2026
s9(2)(f)(iv)					
IR2026/163	MoR: Refer, Authorise	Orders in Council for Double Tax Agreements with s 6(a) the Republic of Croatia and the Republic of Slovenia	Seeking MoR's agreement to obtain Cabinet approval to refer the Orders in Council that give effect to s 6(a), the Croatia-NZ DTA, and the Slovenia-NZ DTA to the Executive Council.	LEG 20/08/2026	~~10/07/2026~~ 24/07/2026
BN2026/199	MoR: Note, Refer to MoF	Tax monitoring briefing note: Receipt Collections to June 2026	Tax outturn monitoring briefing note for June 2026 receipts with variances reported against BEFU2026.		31/07/2026

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
s 9(2)(g)(i)					
s 9(2)(f)(iv)					
IR2026/197	MoR: Agree Minister of Commerce and Consumer Affairs: Agree	Order in Council for the Approved Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment	This report seeks approval of the attached Order for information sharing between Inland Revenue and Ministry of Business, Innovation and Employment.	LEG ~~20/08/2026~~ ECO 31/08/2026	31/07/2026
IR2026/184	MoR: Agree	Update on Customs ministerial agreement for border cash reports.	This report provides an update on progress to finalise a ministerial information sharing agreement between NZ Customs Service and Inland Revenue relating to Customs border cash reports.		31/07/2026

IR Reference	Referral to and/or action sought from Ministers	Title	Description	Cabinet paper (include date & committee)	Due to Minister (Week ending)
IR2026/194	MoR: Agree	Options to amend the Targeting Serious Crime AISA	This report provides options to improve information sharing between Inland Revenue and other agencies using the Targeting Serious Crime AISA.		31/07/2026

s9(2)(f)(iv)

s 9(2)(g)(i)

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)	Due to Minister (Week ending)
s9(2)(f)(iv)					
s 9(2)(g)(i)					

Current and expected external consultation

Policy

New items or updates are shaded.

Project name	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 business to understand: - the effectiveness of Investment Boost - how it is impacting investment decision making We expect stakeholders to react positively, but they may express desire for a more generous regime or one linked to expenditure (decoupling from the depreciation regime).
Reducing tax barriers to retaining and attracting highly skilled people: phase 2	01/06/2026-31/07/2026	Targeted	External Reference Group on tax-related barriers to migration for Active Investor Plus (AIP) visa holders. The reference group is made up of industry figures and we are engaging with MBIE.
Fringe Benefit Tax	16/6/2026-15/7/2026	Targeted (CA ANZ, CPA Australia, KPMG, EY, Deloitte, PwC, ATAINZ, CTG, Federated Farmers, Findex, Taxpayers Union, members of the Minister's Reference Group)	Technical consultation on the implementation of the fringe benefit tax changes on motor vehicles which includes examples of how the new regime will work and how to apply the new category approach. This includes drafting suggestions for legislation to be included in the 2026-27 Annual Rates Bill.
Automated decision making – clarifying legislation	06/07/2026-17/07/2026	Targeted (New Zealand Law Society & Community Law)	Consultation plans are for a confidential, targeted consultation with key stakeholders. We will request feedback on the planned approach to safeguard implementation for the use of automated decision making.

Project name	Consultation date	Targeted or public consultation	Description
Future Census Work	TBC	Public and targeted	Consultation on the proposal for IR to collect information for statistical purposes, not for administration of tax and social policy. Detailed proposals still need to be developed. We anticipate that consultation will now take place after the election, to align with the timeline for the Stats NZ Cabinet paper which is due in August 2026.

TCO

New items or updates are shaded.

Project name	Consultation date		Description

s 9(2)(ba)(i), s 18(c)(i)

Project name	Consultation date	Description
Can a disposal of land be subject to income tax under s CB 3?	Estimated consultation: ~~01/06/2026~~ ~~12/06/2026~~ ~~10/06/2026~~ ~~24/06/2026~~ 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.

s 9(2)(ba)(i), s 18(c)(i)

Project name	Consultation date		Description
Income tax – bank cash incentive payments (CIPs) for banking customers	Estimated public consultation release: 15/07/2026		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.
GST financial services – Services supplied in relation to retirement schemes	Estimated consultation from: 09/07/2026 - 07/08/2026		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.

Upcoming meetings/events

Date	Meeting/Events title
14/07/2026	Visit: Inland Revenue Whangārei
16/07/2026	Attend: Corporate Taxpayers Group Meeting
23/07/2026	Meet: Fraser Whineray
28/07/2026	Minister of Revenue meeting
28/07/2026	Meet: PAG advisors (all portfolios)
28/07/2026	CA ANZ Tax Advisory Group Dinner
29/07/2026	Meet: James Fuller (Hnry)
03/08/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
03/08/2026	Going for Growth Ministerial Group: Innovation, Technology and Science
04/08/2026	Minister of Revenue meeting

Official Information Act requests

MoR OIA

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA 414-26 [26OIA2347]	Received	~~22/06/2026~~ Extended to 06/07/2026	s 9(2)(a) BusinessDesk	All correspondence in relation to the meeting with Xero on 26 July 2024, including a list of attendees and any correspondence resulting from the meeting
MOIA-163-26 [26OIA2480]	15/07/2026	22/07/2026	s 9(2)(a) 	Information held by the MoR office relating to the meeting between the MoR and MoF on 20 April 2026
MOIA-165-26 [26OIA2481]	20/07/2026	27/07/2026	s 9(2)(a) 	Advice prepared relating to the child support formula assessments fairness and outcomes and potential reform of the formula or legislation (from 23 November 2023)
MOIA164-26 [26OIA2482]	20/07/2026	27/07/2026	s 9(2)(a) FYI.org	Copies of BN2026/120, BN2026/125 and BN2026/156

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

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2401	03/07/2026	06/07/2026	FYI.org	Total tax written off for PAYE earners affected by an additional pay period in the tax year, broken down by tax year
26OIA2409	07/07/2026	08/07/2026	s 9(2)(a) NZ Herald	SBCS data including uptake, repayment and write offs

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2435	15/07/2026	16/07/2026	s 9(2)(a) RNZ	How many working groups, advisory groups, reference groups, expert panels, stakeholder groups, or similar bodies administered by IR have required participants to sign a NDA confidentiality agreement
26OIA2443	15/07/2026	16/07/2026	s 9(2)(a) Cryptocurrency NZ	Data on Cryptocurrency tax enforcement and its impact on young New Zealand investors
26OIA2445	16/07/2026	17/07/2026	Member of the public	Communications and information regarding the Australian foreign land tax surcharge
26OIA2469	26/07/2026	27/07/2026	Member of the public	A line-by-line itemisation of the total GST revenue collected specifically from retail fuel sales from 28 February 2026 to the present day.
26OIA2471	20/07/2026	27/07/2026	Member of the public	Advice prepared since 1 January 2016 around certain aspects of Child Support Assessments and data on the number of 50/50 arrangements where one parent pays and the annual amount of those cases
26OIA2474	27/07/2026	28/07/2026	s 9(2)(a) The Post	How much was spent on the discussion document and subsequent consultation for: "Empowering families: Increasing certainty and preventing debt in the Working for Families scheme"

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2478	Received	28/07/2026	s 9(2)(a) Labour Leader's Office	Copies of IR2026/143, BN2026/131, BN2026/148, and BN2026/151
26OIA2484	22/07/2026	29/07/2026	Member of the public	Advice prepared relating to the child support formula assessments fairness and outcomes and potential reform of the formula or legislation (from 1 January 2016 to 22 November 2023)
27OIA1007	27/07/2026	31/07/2026	s 9(2)(a) RNZ	Tax requirements for overseas employment income.