



26SR27 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 24 July 2026
Date issued: Thursday 16 July 2026

New topical issues

Policy	
Stats NZ Cabinet paper on the future census work for Ministerial consultation	Stats NZ is planning to undertake concurrent agency and Ministerial consultation on their future census work Cabinet Paper. Inland Revenue's understanding is the Cabinet paper will be used as a directive for agencies to collect census information on behalf of Stats NZ. The Cabinet paper should be circulated in the middle to latter part of the week ending 24 July for this consultation. Feedback will be due before the end of July from both agencies and Ministers. Stats NZ is aiming to lodge the final paper on 13 August (noting that timeframes may change). As this is a tight timeframe, we will provide an update in next week's Status Report. If Inland Revenue has substantial changes or feedback to the draft Cabinet paper, we will send a paper to your office with these detailed. <i>Background</i> Stats NZ is modernising the approach to census, drawing on new and already collected administrative data. The traditional census model has produced detailed but stale occupation insights, once every five years. Under the new approach, occupation insights will be available more often (but not at the same level of granularity). Stats NZ and Inland Revenue have identified the best way to collect wide-scale occupation data would be to enable employers and payroll providers to report directly to Inland Revenue with occupation information. This would be supported by annual sample surveying through the new annual census survey. The proposed plan has Inland Revenue collecting occupation information and hours paid information commencing 1 April 2029. This timing aligns with the Employment Leave Bill, as payroll and HR systems will need to be updated following the Bill's enactment, allowing these changes to be implemented at the same time. It is important to note that in the development of this plan, Stats NZ have not yet consulted with the payroll stakeholders that Inland Revenue has suggested. As such, Stats NZ and Inland Revenue's policy unit are working on a plan to confidentially reach out to relevant stakeholders with information on this work before the 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 involving Inland Revenue is announced.
Modern Slavery Bill – information sharing	The Education and Workforce Select Committee is currently considering the Modern Slavery Bill (a member's Bill, introduced with the support of more than 60 non-executive MPs). The Bill requires certain entities to report on how they identify, address, mitigate, and remediate incidents of modern slavery (including trafficking in persons) within their operations and supply chains. It creates offences for failing to meet the reporting requirements.

	MBIE have been appointed as advisors on the Bill. We have recently been advised that MBIE have recommended to the Select Committee that a provision be included in the Bill to permit Inland Revenue to share information with the regulator (likely MBIE) to assist in the identification of those who would be subject to the proposed reporting requirements in the Bill. As currently drafted, this would be those entities with revenue over \$100 million per year. MBIE estimate this would be around 1,000 entities. Work was carried out on a similar Bill under the previous government, and the then-Cabinet agreed to amend the Tax Administration Act 1994 to permit Inland Revenue to share information for a similar purpose to that proposed in the current Bill. Inland Revenue was consulted in the lead-up to that 2023 Cabinet paper. We will need to work with MBIE on the detail of the information sharing but at a high level it is likely to involve using GST return data and/or income tax return data to determine which entities have revenue over the \$100 million threshold for reporting and providing MBIE with the names of these entities. There will be some issues to work through including the lagged nature of some data and issues with consolidated groups. Select Committee consultation on the Bill earlier this year generated over 3,000 submissions. We understand feedback was largely positive and those who are likely to be affected by the proposal were mainly interested in ensuring the rules were kept simple and mirrored other similar reporting regimes like that in Australia. The proposal for Inland Revenue to share information to assist with identifying those who are required to comply with the proposed reporting rules was not included in the version of the Bill that was consulted on.
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Upcoming Cabinet papers

New or updated items have been shaded.

Minister(s)	Paper	Meeting	Expected meeting date
MoR, MoF, Minister of Customs	Approval for Approved Information Sharing Agreement between Inland Revenue and New Zealand Customs Service	ECO	~~27 July 2026~~ 22 July 2026
MoR, MoF	Policy measures for inclusion in 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 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	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

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)
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 2026-27 Annual Rates Bill.	ECO 19/08/2026	~~03/07/2026~~ ~~10/07/2026~~ 17/07/2026
IR2026/171	MoR: Agree MoF: Agree	GST items recommended for inclusion in 2026–27 Annual Rates 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 2026-27 Annual Rates Bill.		17/07/2026
IR2026/198	MoR: Agree	Outcome of consultation on regulatory framework for intermediaries	Presents the outcome of consultation on the RFI project and seeks decisions from the Minister on the proposals.		~~10/07/2026~~ 17/07/2026
IR2026/186	MoR: Agree MoF: Agree Minister of Immigration: Agree	Tax settings affecting migration and investment	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
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	Seeks 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

s9(2)(f)(iv)

IR Reference	Referral to and/or action sought from Ministers	Title	Report Description	Cabinet Paper Committee & date	Due to Minister (week ending)
s9(2)(f)(iv)					
BN2026/199	MoR: Note, refer to MoF	Tax monitoring: Receipt Collections to June 2026	Tax outturn monitoring for June 2026 receipts with variances reported against BEFU2026.		31/07/2026
s 9(2)(g)(i)					
s9(2)(t)(iv)					
IR2026/210	MoR: Agree MoF: Agree	Measures for inclusion in 2026–27 Annual Rates Bill	Seeks approval for policy items to be included in the 2026–27 Annual Rates Bill.	ECO 19/08/2026	31/07/2026
IR2026/197	MoR: Agree Minister of Commerce and Consumer Affairs: Agree	Order in Council for Approved Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment	Seeks approval of the attached Order in Council for information sharing between Inland Revenue and MBIE.	LEG ~~20/08/2026~~ ~~31/08/2026~~ 27/08/2026	31/07/2026
s 9(2)(g)(i)					

IR Reference	Referral to and/or action sought from Ministers	Title	Report Description	Cabinet Paper Committee & date	Due to Minister (week ending)
					31/07/2026
IR2026/184	MoR: Agree	Update on Customs ministerial agreement for border cash reports	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
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.		31/07/2026
s 9(2)(f)(iv)					
s 9(2)(g)(i)					
BN2026/211	MoR: Agree	Taxation (Annual Rates for 2026–27) Bill: Approval for introduction	Seeks approval for the introduction of the 2026–27 Annual Rates Bill.	LEG 03/09/2026	21/08/2026

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)	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	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 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).
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.
Automated decision-making – clarifying legislation	06/07/2026–17/07/2026	Targeted (New Zealand Law Society and Community Law)	Confidential, targeted consultation with key stakeholders. We have requested feedback on the planned approach to safeguard implementation for the use of automated decision-making. Consultation ends on Friday 17 July.
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

Project name	Expected consultation date	Targeted or public consultation	Description
			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 9(2)(ba)(i), s 18(c)(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.

Project name	Consultation date	s 9(2)(a), s 18(c)(i)	Description

Project name	Consultation date	Description
GST financial services – Services supplied in relation to retirement schemes	Estimated re-consultation from: 17/07/2026	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	Estimated public consultation release: 22/07/2026	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.

Project name	Consultation date	s 9(2)(ba)(i), s 18(c)(i)	Description

Upcoming meetings/events

Date	Meeting/Events title
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
12/08/2026	Speak at Deloitte Tax Conference

Official Information Act requests

MoR OIA

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA-163-26 [26OIA2480]	Received	22/07/2026	s 9(2)(a) [REDACTED]	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) [REDACTED]	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]	Received	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
26OIA2445	Extended to 24/07/2026	Extended to 31/07/2026	Member of the public	Communications and information regarding the Australian foreign land tax surcharge
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

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
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	Received	31/07/2026	s 9(2)(a) RNZ	Tax requirements for overseas employment income
27OIA1015	Received	31/07/2026	s 9(2)(a)	Copy of the CA ANZ submission on the <i>Clarifying tax treatment of land improvements impacted by flooding and erosion</i> issues paper
27OIA1027	04/08/2026	05/08/2026	s 9(2)(a) NZ Taxpayers' Union	Information on employees on employer-directed paid leave arrangements, including leave type, remuneration band, and time spent in that status
27OIA2041	07/08/2026	10/08/2026	s 9(2)(a) Freelance Journalist	Engagement with Palantir, including contracts, trials, supplier interactions, procurement activity, associated costs, business ownership, subcontractors, and deployment of Palantir personnel as well as copies of procurement, governance, privacy, risk, legal and Ministerial documents from 2024 onwards

FOR MINISTER'S OFFICE USE

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
27OIA1042	07/08/2026	10/08/2026	s 9(2)(a) [REDACTED] Stuff NZ	Request for the number of TVNZ Fifa World Cup passes paid for by Inland Revenue