



26SR28 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 31 July 2026
Date issued: Thursday 23 July 2026

New topical issues

Policy	
MSD to publish child support pass-on evaluation reports	Since 1 July 2023, child support collected by Inland Revenue is paid to beneficiaries (other than recipients of the unsupported child's benefit), and the Ministry of Social Development (MSD) treats these payments as income when determining entitlement to a benefit or other assistance. This is known as child support pass-on. Previously, parents and carers who received a sole parent rate of main benefit were required to apply for child support to be assessed and collected by Inland Revenue. Child support payments collected by Inland Revenue on behalf of these sole parent beneficiaries were retained by the Government to offset the cost of their benefits. MSD is evaluating the child support pass-on changes to determine whether the policy is meeting its objectives of treating sole parents more fairly and increasing income for many sole parents through child support payments. Inland Revenue has shared information with MSD for the child support pass-on evaluation. MSD will publish the initial insights reports (2024 and 2025) in the first week of August 2026. Last year, MSD received a request from Minister Upston that the evaluation should look at the impact on payments from liable parents who are paying to sole parent beneficiary receiving carers. To date, the evaluation has considered the entire liable parent population, not just this cohort. MSD are providing the findings via the Social Development and Employment Update at the end of July. They conclude that increases to the proportion of liable parents paying Inland Revenue-administered child support are more likely attributed to changes to the Child Support Act 1991 introduced in October 2021 (making payment of child support from salary or wages compulsory for people new or returning to the scheme and automating the deduction process). The impact of any additional incentive created by the child support pass-on for liable parents to pay child support will be limited due to these changes.
Update to topical issue in 26SR27 – Stats NZ Cabinet paper on future census work for Ministerial and agency consultation	Last week we noted that in the development of its Admin Data Improvement Plan (ADIP), Stats NZ has not consulted with the payroll stakeholders that Inland Revenue suggested. Inland Revenue is encouraging Stats NZ 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 plan was to help mitigate the risk of surprise and potential backlash from our stakeholders when the census work involving Inland Revenue is announced. However, Stats NZ has now indicated that it may not be ready to engage with our stakeholders. This has created some concern for Inland Revenue. This risks Stats NZ promising Cabinet that Inland Revenue will be able to do something that simply may not be possible for employers and payroll and HR providers. Particularly given this has not been tested with stakeholder for feasibility, or confirmed whether the information exists

	with employer records or systems, and whether it is retrievable. Stats NZ have advised the ADIP has been updated to clarify this point. During the concurrent agency and Ministerial consultation, Inland Revenue will work with Stats NZ to ensure this risk is clearly communicated by either: • adjusting the recommendations to include wording such as “subject to consultation” where appropriate, or • providing appropriate lines for its Cabinet paper to reflect this risk of not yet being informed by any consultation to ensure feasibility. We will also provide these lines to your office to enable our agency and Ministerial feedback to be aligned on this concern. This is a tight timeframe, so if Inland Revenue has substantial changes or feedback to the draft Cabinet paper, we will send a paper to your office detailing these. The Cabinet paper will: • Provide context/background to the ADIP. Cabinet has endorsed that Stats NZ will transition to an admin data-first model for census. • Attach the ADIP for noting. • Seek that Cabinet direct eight government departments (including Inland Revenue) to give effect to the ADIP.
s 9(2)(f)(iv)	

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

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)
IR2026/186	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
BN2026/223	MoR: Note	Response to Corporate Taxpayers Group list of policy priorities	Provides initial analysis of the policy priorities supplied by the Corporate Taxpayers Group in their meeting with the MOR last week.		24/07/2026
IR2026/163	MoR: Refer, Authorise	Orders in Council for Double Tax Agreements with 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 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)					
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

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)					
s9(2)(f)(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 and attaches a draft Cabinet Paper.	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)
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)					
IR2026/224	MoR: Agree	Additional non-fiscal remedials for the 2026–27 Annual Rates Bill	Seeks approval for non-fiscal remedial items to be included in the 2026–27 Annual Rates Bill.		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)
s 9(2)(g)(i)					
s9(2)(t)(iv)					

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.
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)

Project name	Expected consultation date	Targeted or public consultation	Description
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.
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.

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

Project name	Consultation date	Description

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

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

Project name

Consultation date

Description

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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
06/08/2026	Speak at BDO Tax Conference
12/08/2026	Speak at Deloitte Tax Conference
17/08/2026	Joint Ministers Meeting with Minister of Finance - TSPWP
18/08/2026	Minister of Revenue meeting
25/08/2026	Minister of Revenue meeting
26/08/2026	Meet: PAG advisors (all portfolios)

Official Information Act requests

MoR OIA

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
MOIA-165-26 [26OIA2481]	Received	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)

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

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
26OIA2471	24/07/2026	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
26OIA2472	24/07/2026	29/07/2026	Member of the public	GST taxable periods and small-business compliance costs
26OIA2445	Received	Extended to 31/07/2026	Member of the public	Communications and information regarding the Australian foreign land tax surcharge
26OIA2484	28/07/2026	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)

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
27OIA1027	04/08/2026	05/08/2026	s 9(2)(a) [REDACTED] 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) [REDACTED] 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
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
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

Ref no.	Date due to MoR office	Statutory deadline	Requester	Subject
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
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