



26SR29 Status Report

Weekly update for the Minister of Revenue

Week ending: Friday 07 August 2026

Date issued: Thursday 30 July 2026

New topical issues

Operational	
Update on Fees Free advertising	Fees Free advertising activity ran until June 2026 to remind students that they may be eligible, and to apply for final year Fees Free. This advertising has since stopped, and we have no further advertising planned before this scheme ends on 31 December 2026. We will continue our operational activity of processing claims and communicating with stakeholders ahead of this scheme coming to an end.
Horticultural Sector Revenue Alert	Inland Revenue will publish a Revenue Alert targeted at non-compliance in the horticultural sector in the middle of the week commencing 3 August 2026. Work on this Revenue Alert was referred to in an earlier briefing note to your office (BN2026/149 refers). Revenue Alerts are public statements issued by Inland Revenue providing information about significant and/or emerging tax issues of concern and outlining the department's current view and approach to the issue. The horticulture sector is high-risk in terms of tax non-compliance. The Revenue Alert sets out the Commissioner's response to concerning behaviours Inland Revenue has identified in the horticultural sector, which may result in the incorrect amount of tax being accounted for or paid. These include schedular payment obligations not being met, complicated contracting arrangements for the supply of labour being used to obscure the true nature of arrangements, and workers being paid in cash. The Revenue Alert highlights that the Commissioner is increasing his focus on the horticultural sector. When behaviours of concern are identified, a range of options will be considered to respond, including prosecution and shortfall penalties. The Revenue Alert also notes information powers between Inland Revenue and other government agencies which may be relevant where Inland Revenue identifies possible evidence of non-tax offending by taxpayers in the sector.

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.
15 September 2026	First reading and referral to FEC. Written submission period begins.

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)
s9(2)(f)(iv)					
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
IR2026/224	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

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)					
s 9(2)(g)(i)					
IR2026/184	MoR: Agree	Update on Customs information disclosure agreement for border cash reports	Update on progress to finalise an information disclosure agreement between NZ Customs Service and Inland Revenue relating to Customs border cash reports.		31/07/2026
s 9(2)(f)(iv)					
IR2026/231	MoR: Note, MoF: Note	Tax and Social Policy Work Programme Update	Provides an update on the delivery of the current TSPWP and outlines further work and priorities that could be considered for future TSPWPs and Budgets.		31/07/2026
s9(2)(f)(iv)					
BN2026/227	MoR:	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	07/08/2026

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)					
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
s 9(2)(g)(i)					
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
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
s 9(2)(f)(iv)					

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)
IR2026/TBC	MoR: Note	IR Q4 performance report	A report to the Minister on IR's performance during Q4 of 2025/26	No	21/08/2026
IR2026/TBC	MoR: 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	04/09/2026

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 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.

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

Project name	Consultation date	Description

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

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

Project name

Consultation date

Description

Upcoming meetings/events

Date	Meeting/Events title
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

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	13/08/2026	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
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