

The Treasury

Budget 2024 Information Release

September 2024

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- [1] 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government
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- [31] 9(2)(f)(ii) - to maintain the current constitutional conventions protecting collective and individual ministerial responsibility
- [33] 9(2)(f)(iv) - to maintain the current constitutional conventions protecting the confidentiality of advice tendered by ministers and officials
- [34] 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions
- [35] 9(2)(g)(ii) - to maintain the effective conduct of public affairs through protecting ministers, members of government organisations, officers and employees from improper pressure or harassment;
- [36] 9(2)(h) - to maintain legal professional privilege
- [37] 9(2)(i) - to enable the Crown to carry out commercial activities without disadvantage or prejudice
- [38] 9(2)(j) - to enable the Crown to negotiate without disadvantage or prejudice
- [39] 9(2)(k) - to prevent the disclosure of official information for improper gain or improper advantage
- [40] 18(c)(i) - that the making available of the information requested would be contrary to the provisions of a specified enactment

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From: [Jean Le Roux \[TSY\]](#)
To: [Emma Grigg](#); maraina.hak@ird.govt.nz; [Kerryn McIntosh-Watt](#); [Paul Young](#); [^IRD: Sandra Watson](#); [^IRD: Phil Whittington](#)
Subject: RE: query
Date: Friday, 10 May 2024 12:54:00 pm
Attachments: [image001.jpg](#)

Hi Emma

The short answer is as follow:

Beneficiaries gain if their net benefit abates below \$15.6k annually.

At this point in time, we don't have the number of people who would be in that situation.

Please note that this information is for the office only and sharing it more widely would reveal the parameters of the tax package.

So a suggested public response would be "some beneficiaries who also work will gain, but the details depend on their unique situation."

Cheers

Jean

From: Emma Grigg <Emma.Grigg@parliament.govt.nz>
Sent: Friday, May 10, 2024 8:02 AM
To: Jean Le Roux [TSY] <Jean.LeRoux@treasury.govt.nz>; maraina.hak@ird.govt.nz; [Kerryn McIntosh-Watt](#) <Kerryn.McIntosh-Watt@ird.govt.nz>; [Paul Young](#) <Paul.Young@ird.govt.nz>; [^IRD: Sandra Watson](#) <sandra.watson@ird.govt.nz>; [^IRD: Phil Whittington](#) <Phil.Whittington@ird.govt.nz>
Subject: FW: query

This was the response provided to media. As discussed with Jean Grant would also like to understand the point around beneficiaries – in what situation will a beneficiary who is receiving other income receive some benefit from the personal income tax changes.

Thanks

Emma

From: Grant Johnston <Grant.Johnston@parliament.govt.nz>
Sent: Thursday, May 9, 2024 4:54 PM
To: Rachael Bowie <Rachael.Bowie@parliament.govt.nz>
Cc: Emma Grigg <Emma.Grigg@parliament.govt.nz>
Subject: FW: query

You should note that benefits are paid net-of-tax, so personal income tax changes don't affect benefit rates. There are also some other people who will not benefit from the tax package simply because their incomes are too low for the tax relief we are providing.

From: Jean Le Roux [TSY] <Jean.LeRoux@treasury.govt.nz>

Sent: Thursday, May 9, 2024 4:21 PM

To: Emma Grigg <Emma.Grigg@parliament.govt.nz>; Claire Hubert [TSY] <Claire.Hubert@treasury.govt.nz>; Grant Johnston <Grant.Johnston@parliament.govt.nz>; Paul Young <Paul.Young@ird.govt.nz>; maraina.hak@ird.govt.nz; ^IRD: Phil Whittington <Phil.Whittington@ird.govt.nz>; ^IRD: Sandra Watson <sandra.watson@ird.govt.nz>

Subject: RE: query

Kia ora Emma

Please find below the response put together by the IR/Treasury brilliant crew.

FYI, it is not just people with zero taxable income who will not benefit but people with less than \$14,000 of taxable income. However, this fact reveals details of the tax package so we suggest not mentioning it.

“Benefit income is taxable, but the amount a beneficiary receives is decided based on the net (or take-home) amount they should receive. Tax is then applied on top of that. This means that if the tax rates or thresholds change, the gross (including tax) amount will be different, but this won’t affect the amount the beneficiary actually receives in the hand. If a beneficiary also has other income, they could gain from the tax changes in other ways (e.g., if they also have wage income).

There will be some adults with nil personal taxable income who would not benefit individually from any tax change. Examples would be a non-working spouse, or someone living off prior savings. Full details of the tax package will be announced on Budget Day.”

From: Emma Grigg <Emma.Grigg@parliament.govt.nz>

Sent: Thursday, May 9, 2024 2:48 PM

To: Jean Le Roux [TSY] <Jean.LeRoux@treasury.govt.nz>; Claire Hubert [TSY] <Claire.Hubert@treasury.govt.nz>; ^Parliament: Grant Johnston <Grant.Johnston@parliament.govt.nz>; Paul Young <Paul.Young@ird.govt.nz>; maraina.hak@ird.govt.nz; ^IRD: Phil Whittington <Phil.Whittington@ird.govt.nz>; ^IRD: Sandra Watson <sandra.watson@ird.govt.nz>

Subject: FW: query

Interested in thoughts on how we respond.

Emma

From: Rachael Bowie <Rachael.Bowie@parliament.govt.nz>

Sent: Thursday, May 9, 2024 2:24 PM

To: Emma Grigg <Emma.Grigg@parliament.govt.nz>

Cc: Nick Venter <Nicolaas.Venter@parliament.govt.nz>

Subject: FW: query

Hi Emma – can you look at this below please?

Thanks
Rachael

From: Susan Edmunds <Susan.Edmunds@rnz.co.nz>
Sent: Thursday, May 9, 2024 2:07 PM
To: Rachael Bowie <Rachael.Bowie@parliament.govt.nz>
Subject: query

Hi

I saw coverage this morning saying that the people who won't receive tax relief are those on a benefit or not receiving taxable income – I just wanted to clarify that because it looks like there must be very few people without taxable income – and benefits are taxed. Have I misunderstood?

<https://www.ird.govt.nz/about-us/tax-statistics/revenue-refunds/income-distribution/tax-on-taxable-income-datasets>

Susan Edmunds | **Money Correspondent**

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Mobile [23]



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