

The Treasury

Budget 2024 Information Release

September 2024

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Information Withheld

Some parts of this information release would not be appropriate to release and, if requested, would be withheld under the Official Information Act 1982 (the Act).

Where this is the case, the relevant sections of the Act that would apply have been identified.

Where information has been withheld, no public interest has been identified that would outweigh the reasons for withholding it.

Key to sections of the Act under which information has been withheld:

- [1] 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government
- [23] 9(2)(a) - to protect the privacy of natural persons, including deceased people
- [25] 9(2)(b)(ii) - to protect the commercial position of the person who supplied the information or who is the subject of the information
- [27] 9(2)(ba)(ii) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest
- [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

Where information has been withheld, a numbered reference to the applicable section of the Act has been made, as listed above. For example, a [23] appearing where information has been withheld in a release document refers to section 9(2)(a).

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Reference: T2024/1050

Date: 15 April 2024

To: Minister of Finance
(Hon Nicola Willis)

Deadline: None
(if any)

Aide Memoire: Confirming approach for Budget 24 tax calculator

1. This report follows on from T2024/1030 “Budget 24 tax calculator” and responds to your feedback on our proposed design parameters for the calculator.
2. We will begin engaging our website support vendor to ensure there is sufficient time to develop and test a calculator ahead of Budget Day to minimise the delivery risk. In the time available, we consider that testing of accuracy should be prioritised over design work to ensure the calculator produces accurate information.

Responding to your feedback

3. We will make the following changes to the design of the calculator, as requested:
 - a Include annual totals, noting that these are for 31 July 2024 to 30 July 2025 and assume that people’s circumstances do not change.
 - b Present the tax changes as a combined figure, with FamilyBoost separated.
 - c Present fortnightly rather than weekly figures.
4. As we noted in T2024/1030, including beneficiaries, superannuitants and students in the calculator would be complex. This is because the payments these groups receive depend on a range of family and individual circumstances.
5. At a minimum, the page can include general narratives on the impacts of the tax package for these groups and some illustrative examples for different family types. Once we begin engaging with our website support vendor, we will work with them to determine what else might be possible in the time available and report back to you.
6. Also reflecting your feedback, we will implement the following:
 - a Include a link to information on FamilyBoost,
 - b Ensure the URL for the calculator webpage is simple to communicate, and
 - c Include a link on Inland Revenue’s website linking to the calculator.

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