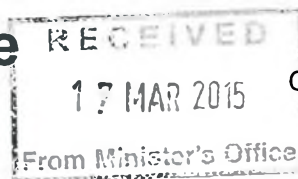




# Cabinet Economic Growth and Infrastructure Committee

EGI (15) 61



Copy No: 44

## Summary of Paper

16 March 2015

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### Making Tax Simpler: Better Digital Services - A Government Discussion Document

**Portfolio**
**Revenue**
**Purpose**

This paper seeks agreement to release a government discussion document on how the tax system can be improved using digital services.

**Previous Consideration**

On 5 November 2014, the Cabinet Committee on State Sector Reform and Expenditure Control:

- approved the commencement of the design of the future revenue system;
- agreed to advance the implementation of early improvements in digital services for customers in support of digital interactions with the government.

[SEC Min (14) 15/2]

**Summary**

Enabling digital services within the tax administration system is a key building block for Inland Revenue's business transformation programme. The attached discussion document seeks feedback on a proposed set of principles and options to facilitate the implementation of better digital services.

The suggested principles and options would:

- provide reassurance and confidence to customers that the key focus of future digital services is to deliver better customer experiences;
- encourage customers to move to better digital services over time, by providing specific assistance to some customers, while retaining non-digital alternatives for those who cannot adopt digital services;
- in some circumstances, require some customers that deal with the tax information of others (eg tax intermediaries) to use digital services for some transactions where they are able to do so;
- ensure tax legislation is technology-agnostic.

The Minister of Revenue will report back to EGI following the consultation process, with a view to including the necessary legislation in the Tax (November) Bill.

**Regulatory Impact Analysis**

Not required.

<b>Baseline Implications</b>	None from this paper.
<b>Legislative Implications</b>	<p>The proposed amendments are intended to be included in the tax bill scheduled for introduction in November 2015.</p> <p>The Taxation (November) Bill has a category 5 priority on the 2015 Legislation Programme (to be referred to a select committee in 2015).</p>
<b>Timing Issues</b>	The discussion document will be released on or shortly after 31 March 2015, for a six week consultation period.
<b>Announcement</b>	<p>The Office of the Minister of Revenue will arrange the appropriate publicity.</p> <p>The discussion document will be accompanied by the launch of an internet-based public consultation (extracts are attached), and it will be linked to the associated consultation on the government green paper [see EGI (15) 65]..</p>
<b>Consultation</b>	<p>Paper prepared by Inland Revenue. Treasury, MBIE, MSD, ACC, SSC, DIA and Education were consulted. DPMC was informed.</p> <p>The Minister of Revenue indicates that a number of Ministers were consulted, and that discussion is not required with the government caucus and has been undertaken with other parties represented in Parliament.</p>

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**The Minister of Revenue recommends that the Committee:**

- 1 note the contents of the government discussion document *Making Tax Simpler: Better Digital Services* (the discussion document), attached to the submission under EGI (15) 61;
- 2 agree to the release of the discussion document, and the launch of the internet-based consultation, which propose to:
  - 2.1 provide reassurance and confidence to customers that the key focus of future digital services is to deliver better customer experiences;
  - 2.2 encourage customers to move to better digital services over time, by providing specific assistance to some customers, while retaining non-digital alternatives for those who cannot adopt digital services;
  - 2.3 in some circumstances, require some customers that deal with the tax information of others to use digital services for some transactions where they are able to do so;
  - 2.4 ensure tax legislation is technology-agnostic;
- 3 authorise the Minister of Revenue to make any minor or technical changes to the discussion document prior to its release.

Janine Harvey  
Committee Secretary

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**Distribution: (see over)**

**Distribution:**

Cabinet Economic Growth and Infrastructure Committee  
Office of the Prime Minister  
Chief Executive, DPMC  
Director, PAG, DPMC  
PAG Subject Advisor, DPMC  
Carolyn van Leuven, PAG, DPMC  
Secretary to the Treasury  
Jane Frances, Treasury  
Chief Executive, MBIE (Economic Development)  
Cath Atkins, MBIE  
State Services Commissioner  
Minister of Education  
Secretary for Education  
Minister for Social Development  
Chief Executive, MSD  
Minister for ACC  
Chief Executive, MBIE (ACC)  
Chief Executive, ACC  
Commissioner of Inland Revenue  
Minister of Internal Affairs  
Secretary for Internal Affairs  
Chief Executive, TPK

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Chair  
Economic Growth and Infrastructure Committee

## **MAKING TAX SIMPLER: BETTER DIGITAL SERVICES – A GOVERNMENT DISCUSSION DOCUMENT**

### **Proposal**

1. This paper seeks the agreement of the Economic Growth and Infrastructure Committee to the release of a government discussion document (and the launch of accompanying internet-based consultation) on how the tax system can be improved using digital services. A better tax administration system needs to take full advantage of electronic and internet technology, and, more importantly, provide services designed with customers at the centre. Moving to better digital services in the tax administration system aligns with Government's digital strategy to achieve better public services. The discussion document proposes a set of principles ensuring the better digital services will meet customers' needs, and proposes options to facilitate customers move to better digital services.
2. This Cabinet paper is presented to the Economic Growth and Infrastructure Committee alongside a Cabinet paper that seeks agreement for release of another discussion document. The discussion document attached to this present paper deals with a specific aspect of the transformation programme – the adoption of digital services by Inland Revenue's customers. The other discussion document sets out the overall vision for Inland Revenue's transformation programme.
3. Enabling digital services within the tax administration system is a key building block for Inland Revenue's business transformation programme. The concepts for digital services set out in the attached paper provide the foundation for further detailed policy proposals that will be presented to Cabinet in the next two to three years.

### **Executive summary**

4. Most New Zealanders are already enjoying the benefits of digital services in personal and business interactions, and they expect public-sector agencies to meet the same standards as the private sector.
5. Government has agreed in principle to a long-term business transformation programme to look at different ways of delivering tax and social policy. Part of this programme's vision is a future tax administration system that offers a wider range of secure digital services for greater customer convenience, and for tax interactions to be built into customers' life events and business transactions. This is a once-in-a-generation opportunity to modernise and simplify the tax administration system to meet 21<sup>st</sup>-century needs.

6. I propose to release a government discussion document that sets out a range of principles and options to deliver better customer experience using digital services, and makes suggestions to ensure tax legislation can facilitate the implementation of better digital services. The draft discussion document is attached.

7. The suggested principles and options would:

- provide reassurance and confidence to customers that the key focus of future digital services is to deliver better customer experience;
- encourage customers to move to better digital services over time, by providing specific assistance to some customers, while retaining non-digital alternatives for those who cannot adopt digital services;
- in some circumstances, require some customers to use digital services for certain transactions where they are able to do so and where society as a whole would benefit from their move to digital services; and
- ensure tax legislation is technology-agnostic.

8. I expect that some customers will raise concerns about the potential requirement to use digital services for some interactions with Inland Revenue.

### **Background**

9. In April 2013, Cabinet agreed the case for change for Inland Revenue's business transformation programme [SEC Min (13) 4/4 and CAB Min (13) 10/4 refer]. Cabinet also approved in principle the overall investment objectives and agreed that modernising the revenue system through business process re-engineering, supported by new technology is the preferred way forward. The first stage of the business transformation programme includes enabling secure digital services.

10. In November 2014 [CAB Min (14) 15/2], Cabinet agreed to the commencement of the design of the future revenue system.

### **Problem**

11. Despite successful delivery of digital services in some areas, Inland Revenue faces significant limitations on its ability to deliver the services that customers want. Customers often:

- have difficulty accessing and using Inland Revenue information they need;
- find Inland Revenue's transactional processes overly time-consuming, disconnected and confusing;
- regularly use multiple service delivery channels to undertake one transaction;
- are uncertain whether they have done the right thing; and
- are frustrated that information is not shared and is inconsistent, across Inland Revenue's different services and more widely across government.

12. The limitations described above are largely a consequence of Inland Revenue's twenty-five year old core technology which was designed around processing paper returns. In addition, Inland Revenue's role has been expanded from simply collecting tax to the delivery of social policies such as student loan repayments, Working for Families tax credits and KiwiSaver. Adding social policy services to technology that is twenty-five years old has resulted in an extremely complex inter-twined system, which is expensive, risky and time-consuming to modernise.

13. The delivery of tax administration and social policy services above through digital channels is complex. Inland Revenue's customers are highly diversified; their needs, and their ability and desire to use digital services differ across types of customers and interactions. Some customers do not have sufficient knowledge or skill to use digital services or have no access to digital technology. Other customers will have the ability to use digital services but choose not to for a variety of reasons.

14. Current tax legislation, such as the Tax Administration Act 1994, was largely developed around a paper-based environment. For example, the phrases "by post" and "in writing" have been frequently used in current tax legislation.

## **Comment**

### *Proposals in discussion document*

15. The draft discussion document proposes a set of principles to ensure digital services can meet customers' needs. I seek public views on these principles and whether others should be included. The principles include:

- Services must be designed with the customer at the centre (an overriding principle).
- No one size fits all; a wide range of digital services will be required, and digital services may not be appropriate for complex transactions.
- Tax compliance and access to entitlements are critical.
- Changes will be imposed only after costs and benefits have been considered.

16. The document further proposes a range of tailored approaches to encourage customers to adopt digital services. These are outlined in the following paragraphs.

17. Services will be digital by default for new taxpayers or existing customers taking on new products.

18. Inland Revenue will offer specific assistance for customers who do not have the knowledge or skills to use digital services, or the ability to access them.

19. Inland Revenue will continue to provide non-digital alternatives for customers who are unable to use digital services.

20. There will be some customers who could move to digital services for appropriate transactions but will choose not to. This group is expected to be small, as most customers are expected to choose to adopt new digital services in order to receive the benefits of convenience, speed and certainty that the digital services will deliver. Where the adverse impact of those customers not adopting digital services falls on the customers themselves and on Inland Revenue's systems, the Commissioner of Inland Revenue is likely to use her existing powers to support, encourage, and in some instances require those customers to adopt digital services for certain transactions.

21. Some customers who could move to digital services for appropriate transactions but choose not to, are dealing with the tax information of others, and therefore the impact of their decision could fall on others. Examples could include tax intermediaries who provide tax information about their clients to Inland Revenue, or employers who are required to provide PAYE information about their employees to Inland Revenue. As Inland Revenue's transformation programme progresses, the level of service offered to those clients or

employees is expected to significantly improve, but in some instances will be contingent on Inland Revenue receiving information about them through digital channels. Where digital channels are not being used, the Commissioner is likely to use her existing powers to support, encourage, and in some instances require those customers to adopt digital services for some transactions. Ensuring that these customers do adopt digital services is critical to ensuring that the benefits of the new tax administration system are received by all, and I propose that the Commissioner's decisions for these kinds of customers have binding legal effect.

22. Requiring customers to use digital services should be a last resort. Relying on a framework under which most customers will move to digital services voluntarily means that agencies will need to develop digital services that customers want to use.

23. I seek public views on these approaches and associated criteria, and whether other approaches and criteria should be considered.

24. The discussion document also suggests that tax legislation be reviewed to ensure the language used in legislation is modernised to be technology-neutral. I am intending to introduce a tax bill (Taxation (Business Transformation and Simplification) Bill) mid-year which will signal the start of modernising and simplifying tax administration, with a particular focus on reducing compliance costs for small to medium sized enterprises.

25. I expect that some customers will raise concerns about the potential requirement to use digital services for some interactions with Inland Revenue. I also expect some customers will raise concerns about the assistance options for those customers who have difficulty using digital services.

*Digital services are the building block for Inland Revenue's business transformation programme*

26. Inland Revenue's business transformation programme is a technology-enabled change programme to implement the capability that will enable delivery of a modern revenue system. The use of technology and the implementation and delivery of digital services is a key enabler to ensure a successful outcome for business transformation. That outcome is a modernised tax administration system with both reduced tax system administration costs and reduced costs for individuals and businesses to comply with their tax obligations and access their social policy entitlements.

27. A system with a greater level of automation delivered through digital channels should deliver increased levels of taxpayer compliance. Taxpayers will find it easier to meet their obligations, and automation will make it more difficult to omit or provide incorrect information.



*Alignment with Government's digital strategy*

28. In 2014, the Government released the Key Result Area 10 Blueprint to guide all public agencies on redesigning existing digital services, increasing system capability and supporting New Zealanders through the digital transition. The government's vision of future digital public services contains three dimensions:

- digital by choice (meeting customers' needs);
- digital by design (optimising service efficacy); and
- digital by default (achieving system efficiency).

29. The Government has also set up specific goals to improve New Zealand businesses' interaction with government via Result 9: Better Public Services for Business, part of the Better Public Services programme. With the goal of increasing efficiency and reducing compliance costs for businesses, Result 9 aims to deliver a one-stop online shop for all the government advice and support that New Zealand businesses need to run and grow their businesses<sup>1</sup>. The introduction of the New Zealand Business Number is a key component of Result 9's delivery of improved government services to business.

30. Both Result 9 and Result 10 are focused on improving interactions between customers and government by using digital technology to deliver joined-up customer services. A key enabler for both is the use of digital channels (because digitally-sourced information is much more easily shared). Greater use of digital services by Inland Revenue's customers will therefore deliver benefits not only to those customers and to Inland Revenue but more widely across Government.

31. Information collected by Inland Revenue is already used by other government agencies, and improving the accuracy and timeliness of that information by collecting it through digital channels will also benefit those other government agencies. Further benefits may also arise to customers of those agencies if the better quality, more timely data leads to improved services.

32. A good example of an agency which uses Inland Revenue data is the Accident Compensation Corporation. It relies on Inland Revenue for information to allow the collection of work account levies from employers, work account and earner account levies from self-employed, and for collecting earners' levies. This dependency also means that system changes will need to be coordinated between both agencies.

**Proposed timeline**

33. Subject to Cabinet approval, I propose to release the discussion document for public consultation on or shortly after 31 March 2015, with a six week consultation period. I will report back to Cabinet on the policy proposals once public input has been taken into consideration, with the intention of including the necessary legislation in a tax bill scheduled for introduction in November 2015.

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<sup>1</sup> <http://www.mbie.govt.nz/about-us/publications/cabinet-papers/bps-result-9-improving-business-interactions-with-government.pdf>

**Consultation**

34. The discussion document will be released alongside a discussion document on the overall policy direction for Inland Revenue's business transformation programme.

35. Officials have consulted with key external stakeholders being the Commissioner of Inland Revenue's Transformation Reference Group, the Taxpayers' Simplification Panel, the Treasury, the Ministry of Business, Innovation and Employment, the Ministry of Social Development, the Accident Compensation Corporation, the State Services Commission, the Department of Internal Affairs and the Ministry of Education on the suggested proposals in the discussion document. Officials will continue to work with government agencies over the course of the policy development process.

36. The Department of Prime Minister and Cabinet has been informed of the proposals.

**Financial implications**

37. The suggested proposals in the discussion document are aimed at seeking the best solution for encouraging taxpayers to adopt digital services and removing legislative barriers to delivering digital services. We expect them to be broadly fiscally neutral.

38. Separate Cabinet papers will present business cases seeking funding for Inland Revenue's business transformation programme.

**Administration and compliance implications**

39. The proposals in the discussion document are aimed at solutions that support and enable the majority of taxpayers to use digital services. Consequently, we expect there to be an overall reduction in both compliance and administration costs as the benefits are realised.

40. There may be some additional administration and/or compliance costs if other government agencies are required to use digital services as the result of these proposals. This will need to be managed carefully. My officials will work closely with agencies in understanding these implications.

**Legislative implications**

41. The release of the discussion document does not give rise to any immediate legislative implications. However, legislative changes will be necessary if Cabinet subsequently decides to implement the proposals.

**Regulatory impact analysis**

42. I advise that the substantive regulatory impact analysis elements have been included in the draft discussion document at a level that is appropriate given the stage of policy development. A Regulatory Impact Statement will be prepared later in the policy process, once the policy proposals have been finalised.

### Other implications

43. I have considered any likely human rights, gender, or disability implications associated with the release of the discussion document and consider that any implications have been addressed in the discussion document. For example, the document proposes that for customers who are unable to use digital services, assistance should be provided where necessary, or non-digital services should be retained, as tax compliance and access to entitlements through the tax system are critical.

### Publicity

44. I will arrange the appropriate publicity for the release of the discussion document, and Inland Revenue will also publicise it through its channels.

45. The discussion document will be accompanied by the launch of an internet-based public consultation. It will set out a summary of the proposals and seek views on the same questions raised in the discussion document. It will be linked to the internet-based public consultation on the Green paper on Inland Revenue's business transformation. Extracts of the internet-based consultation are attached.

### Recommendations

46. I recommend that the Cabinet Economic Growth and Infrastructure Committee:

1. Note the contents of the attached draft Government discussion document, titled Better Digital Services.
2. Agree to the publication of the discussion document, and the launch of the internet-based consultation, which propose to:
  - 2.1 provide reassurance and confidence to customers that the key focus of future digital services is to deliver better customer experiences;
  - 2.2 encourage customers to move to better digital services over time, by providing specific assistance to some customers, while retaining non-digital alternatives for those who cannot adopt digital services;
  - 2.3 in some circumstances, require some customers that deal with the tax information of others to use digital services for some transactions where they are able to do so;
  - 2.4 ensure tax legislation is technology-agnostic.
3. Agree to delegate to the Minister of Revenue the authority to release the discussion document and finalise the detail.



**Todd McClay**  
Minister of Revenue

10, 3, 15  
Date

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### Consultation on Cabinet and Cabinet Committee Submissions

**Certification by Department:**

Guidance on consultation requirements for Cabinet/Cabinet committee papers is provided in the CabGuide (see Procedures: Consultation): <http://www.cabguide.cabinetoffice.govt.nz/procedures/consultation>

**Departments/agencies consulted:** The attached submission has implications for the following departments/agencies whose views have been sought and are accurately reflected in the submission:

The Treasury, the Ministry of Business, Innovation and Employment, the Ministry of Social Development, the Accident Compensation Corporation, the State Services Commission, the Department of Internal Affairs and the Ministry of Education

**Departments/agencies informed:** In addition to those listed above, the following departments/agencies have an interest in the submission and have been informed:

The Department of Prime Minister and Cabinet

**Others consulted:** Other interested groups have been consulted as follows:

[external stakeholders]

**Name, Title, Department:** MIKE HUTCHESON, Policy Manager, INLAND REVENUE

**Date:** 4 13 15 **Signature:** Mike Hutchison

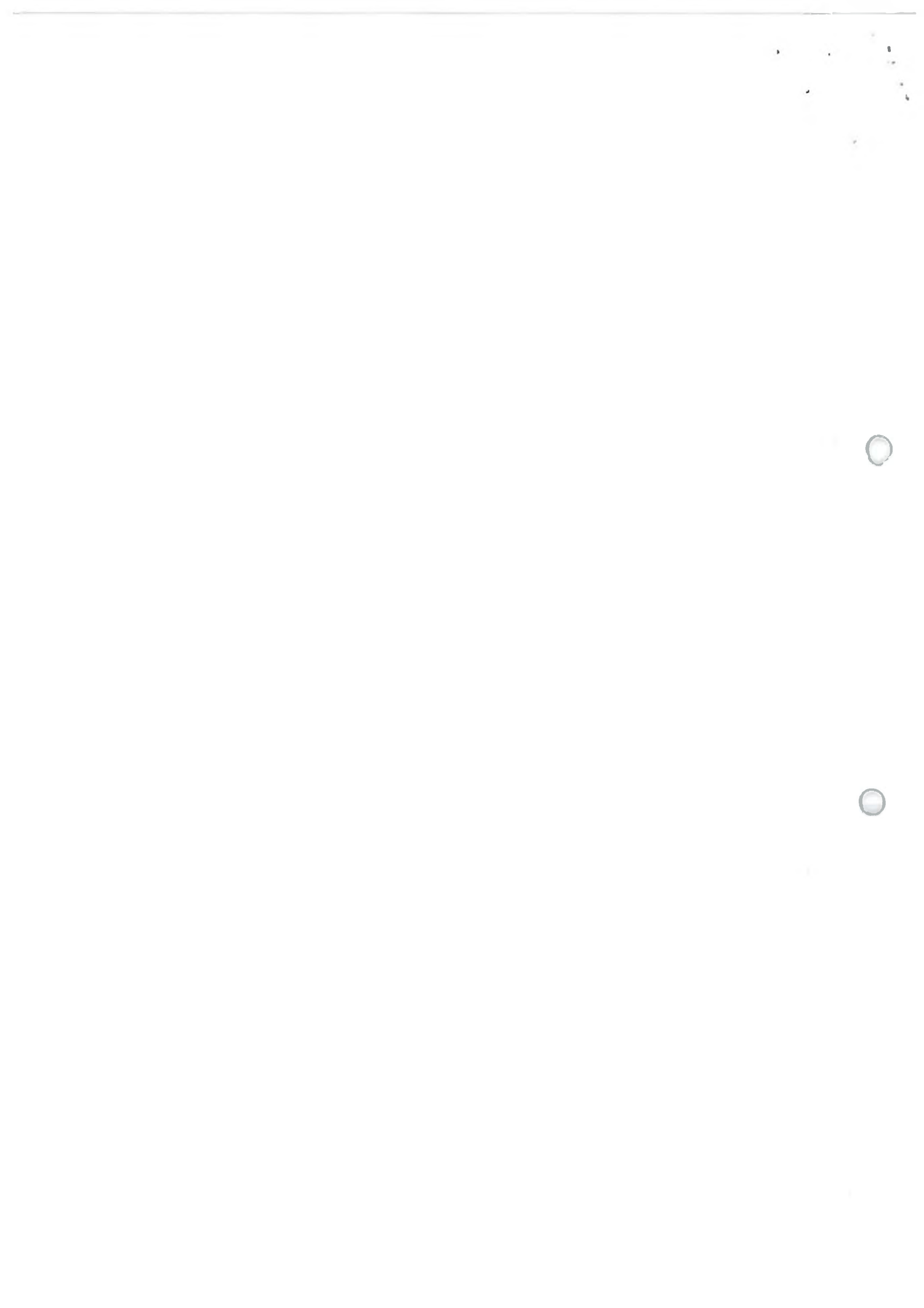
**Certification by Minister:**

Ministers should be prepared to update and amplify the advice below when the submission is discussed at Cabinet/Cabinet committee.

**The attached proposal:**

<i>Consultation at Ministerial level</i>	<input checked="" type="checkbox"/> <b>has been</b> consulted with the Minister of Finance [required for all submissions seeking new funding] <input checked="" type="checkbox"/> <b>has been</b> consulted with the following portfolio Ministers: <input type="checkbox"/> <b>did not need</b> consultation with other Ministers	29 Ministers BT ministerial group
<i>Discussion with National caucus</i>	<input type="checkbox"/> <b>has been</b> or <input type="checkbox"/> <b>will be</b> discussed with the government caucus <input checked="" type="checkbox"/> <b>does not need</b> discussion with the government caucus	
<i>Discussion with other parties</i>	<input checked="" type="checkbox"/> <b>has been</b> discussed with the following other parties represented in Parliament: <input checked="" type="checkbox"/> Act Party <input type="checkbox"/> Maori Party <input checked="" type="checkbox"/> United Future Party <input type="checkbox"/> Other [specify] <input type="checkbox"/> <b>will be</b> discussed with the following other parties represented in Parliament: <input type="checkbox"/> Act Party <input type="checkbox"/> Maori Party <input type="checkbox"/> United Future Party <input type="checkbox"/> Other [specify] <input type="checkbox"/> <b>does not need</b> discussion with other parties represented in Parliament	

**Portfolio:** Revenue **Date:** 10 / 3 / 15 **Signature:** [Signature]



Released in part, information withheld under section 18(d) of the Official Information Act 1982 as it is already publically available.

- The Government discussion document *Making tax simpler - Better digital services* is available at <http://taxpolicy.ird.govt.nz/publications/2015-dd-mts-2-better-digital-services/overview>
- The Making Tax Simpler website is available at <https://www.makingtaxsimpler.ird.govt.nz>
- An archive of the Making Tax Simpler consultation sites is available at <http://taxpolicy.ird.govt.nz/archived-websites>



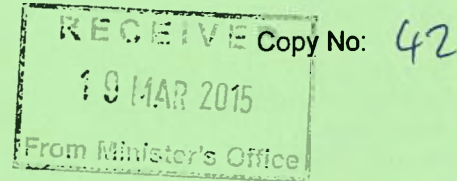




# Cabinet Economic Growth and Infrastructure Committee

EGI Min (15) 5/3

## Minute of Decision



*This document contains information for the New Zealand Cabinet. It must be treated in confidence and handled in accordance with any security classification, or other endorsement. The information can only be released, including under the Official Information Act 1982, by persons with the appropriate authority.*

### Making Tax Simpler: Better Digital Services - A Government Discussion Document

Portfolio: Revenue

On 18 March 2015, the Cabinet Economic Growth and Infrastructure Committee:

- 1 **noted** the contents of the government discussion document *Making Tax Simpler: Better Digital Services* (the discussion document), attached to the submission under EGI (15) 61;
- 2 **agreed** to the release of the discussion document, and the launch of the internet-based consultation, which propose to:
  - 2.1 provide reassurance and confidence to customers that the key focus of future digital services is to deliver better customer experiences;
  - 2.2 encourage customers to move to better digital services over time, by providing specific assistance to some customers, while retaining non-digital alternatives for those who cannot adopt digital services;
  - 2.3 in some circumstances, require some customers that deal with the tax information of others to use digital services for some transactions where they are able to do so;
  - 2.4 ensure tax legislation is technology-agnostic;
- 3 **authorised** the Minister of Revenue to make any minor or technical changes to the discussion document prior to its release.

Janine Harvey  
Committee Secretary

Reference: EGI (15) 61

**Distribution: (see over)**

**Present:**

Rt Hon John Key  
Hon Bill English (Chair)  
Hon Gerry Brownlee  
Hon Steven Joyce  
Hon Dr Jonathan Coleman  
Hon Amy Adams  
Hon Dr Nick Smith  
Hon Nathan Guy  
Hon Nikki Kaye  
Hon Michael Woodhouse  
Hon Maggie Barry  
Hon Craig Foss  
Hon Jo Goodhew  
Hon Nicky Wagner  
Hon Louise Upston  
Hon Paul Goldsmith  
Hon Te Ururoa Flavell

**Officials present from:**

Office of the Prime Minister  
Officials Committee for EGI

**Distribution:**

Cabinet Economic Growth and Infrastructure Committee  
Office of the Prime Minister  
Chief Executive, DPMC  
  Director, PAG, DPMC  
  PAG Subject Advisor, DPMC  
  Carolyn van Leuven, PAG, DPMC  
Secretary to the Treasury  
  Jane Frances, Treasury  
Chief Executive, MBIE (Economic Development)  
  Cath Atkins, MBIE  
State Services Commissioner  
Minister of Education  
  Secretary for Education  
Minister for Social Development  
  Chief Executive, MSD  
Minister for ACC  
  Chief Executive, MBIE (ACC)  
  Chief Executive, ACC  
Commissioner of Inland Revenue  
Minister of Internal Affairs  
  Secretary for Internal Affairs  
  Chief Executive, TPK



# Cabinet

CAB Min (15) 9/5

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From Minister's Office

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## Minute of Decision

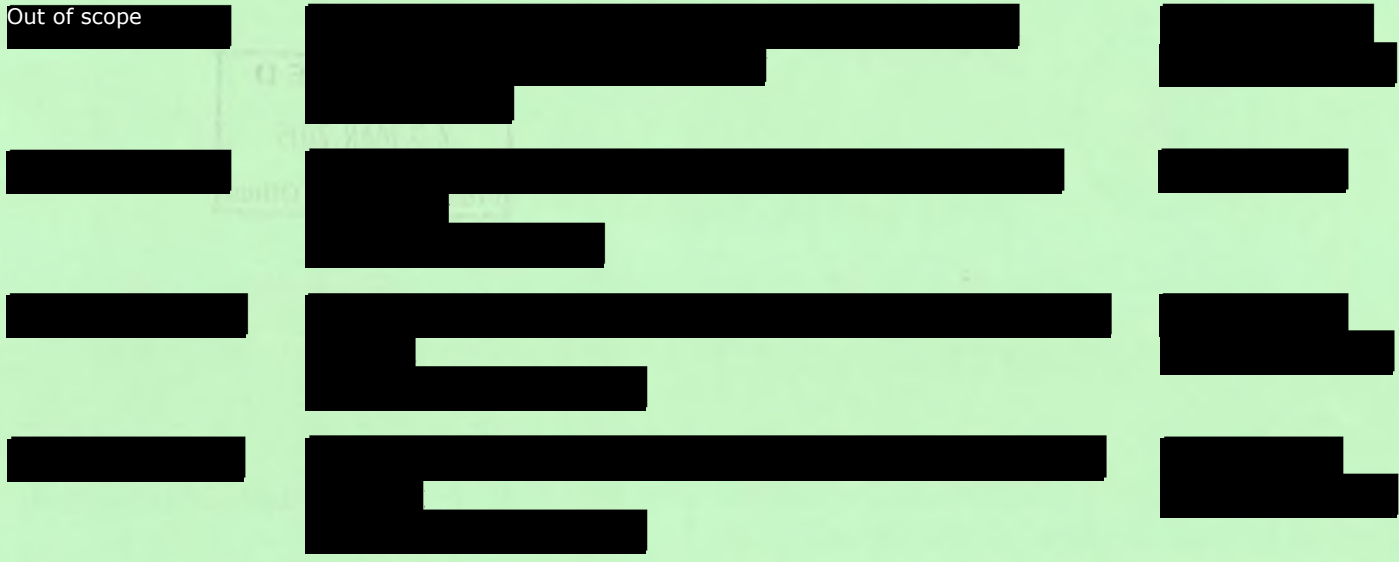
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### Report of the Cabinet Economic Growth and Infrastructure Committee: Period Ended 20 March 2015

On 23 March 2015, Cabinet made the following decisions on the work of the Cabinet Economic Growth and Infrastructure Committee for the period ended 20 March 2015.

Out of scope	[REDACTED]	[REDACTED]
EGI Min (15) 5/2	<b>Making Tax Simpler: A Government Green Paper on the Future Direction of Tax Administration</b> Portfolios: Finance / Revenue	CONFIRMED
EGI Min (15) 5/3	<b>Making Tax Simpler: Better Digital Services – A Government Discussion Document</b> Portfolio: Revenue	CONFIRMED
Out of scope	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Out of scope



*Michael Watt*

Secretary of the Cabinet

Reference: CAB (15) 118

**Distribution:**

Cabinet Economic Growth and Infrastructure Committee  
 Chief Executive, DPMC  
 Director, PAG, DPMC  
 Deputy Chief Executive, DPMC (Security and Intelligence)  
 Secretary to the Treasury  
 Chief Executive, CERA  
 Chief Executive, MBIE (Economic Development)  
 State Services Commissioner  
 Secretary for Internal Affairs (Local Government)  
 Minister of Health  
 Director-General of Health  
 Secretary for Justice  
 Chief Executive, MBIE (Communications)  
 Chief Executive, Ministry for Culture and Heritage (Broadcasting)  
 Minister in Charge of the New Zealand Security Intelligence Service  
 Director, NZSIS  
 Director, GCSB  
 Secretary for Transport  
 Minister of Education  
 Secretary for Education  
 Minister for Social Development  
 Chief Executive, MSD  
 Secretary for the Environment  
 Secretary for the Environment (EPA)  
 Chief Executive, MBIE (Building and Housing)  
 Minister of Foreign Affairs  
 Secretary of Foreign Affairs and Trade  
 Director-General, Ministry for Primary Industries  
 Minister of Civil Defence  
 Director, Civil Defence Emergency Management  
 Chief Executive, ACC  
 Chief Executive, MBIE (ACC)

**Distribution: (continued over)**

**Distribution:**

Chief Executive, MBIE, (Workplace Relations and Safety)  
Commissioner of Police  
Commissioner of Inland Revenue  
Minister for Pacific Peoples  
Chief Executive, Ministry of Pacific Island Affairs  
Director-General of Conservation  
Chief Executive, Ministry for Culture and Heritage  
Government Statistician  
Director-General, MPI (Food Safety)  
Comptroller of Customs  
Chief Executive, MSD (Disability Issues)  
Chief Executive, Land Information New Zealand  
Chief Executive, Ministry for Women  
Minister of Internal Affairs  
Secretary for Internal Affairs  
Chief Executive, TPK  
Chief Parliamentary Counsel  
Legislation Coordinator  
Secretary, EGI

