



7 August 2024

Wendy McGuinness  
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Dear Wendy McGuinness

Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 July 2024. Your request is outlined in the attached **Appendix 1**.

On 19 July 2024, we transferred part of your request concerning, Part 1 – Wage Subsidy Scheme and resulting legal judgements, to the Ministry of Social Development.

Attached as **Appendix 2** are revised tables with updates as requested. Inland Revenue’s suggestions are displayed in red, with data and dates being updated in the tables themselves and commentary added or removed underneath the relevant tables.

The below table provides a summary of the suggested changes in relation to your data specific questions.

Table	Data updated	Commentary
Table A1.9	No data update required, suggested change to a table heading	Commentary revised
Table A1.10	Data updated to 30 June 2024	Commentary revised
Table A1.11	Data updated to 30 June 2024 Date ranges for RSP9 and RSP10 updated	Commentary revised
Table A1.12	Data updated to 30 June 2024, a suggested change to a table heading, and a suggested caveat	No commentary revisions
Table A1.13	No update required	No commentary revisions

**Question 7**

There was a difference of \$6,300 between the sum of each individual RSP period and the grand total of all RSP periods combined. This arose because of the re-characterisation of the “Other” and “Super Fund” entity types across subsequent RSP periods which erroneously flowed through to the totals. This error has been corrected in the updated figures provided in Appendix 2.

**Question 11**

There were no other COVID-19 payment schemes administered by Inland Revenue besides the Resurgence Support Payment, Covid Support Payment, and the Small Business Cashflow Scheme.

Thank you again for your request.

Yours sincerely



**Group Lead – Customer Interaction, Micro Business**

## Appendix 1

### **Part 1: Wage subsidy scheme and resulting legal judgements (see Attachment 1)**

The tables relevant to this part are:

1. Table A1.6: Financial support, 2020 to 2021
2. Table A1.6(a): COVID-19 Wage Subsidy Scheme as at xxxx
3. Table A1.6(b): Selected COVID-19 wage subsidy judgments, 2022 to 2024

**Q1:** Can you please confirm that the information provided in each of the three tables (and the supporting text) up to date? If the information is out of date, can you update the tables/text with the latest figures?

**Q2:** Can you provide the date that the table is as at – see yellow above.

**Q3:** Could you please provide the exact day/month/year that the Wage Subsidy Integrity and Fraud Programme was established? We think it was in 2021.

**Q4:** Is our description of the initial Wage Subsidy scheme correct? Have we missed/misrepresented the scheme? Please see text.

### **Part 2: Further payment schemes (e.g. CSP, RSP, SBCS) (see Attachment 2)**

The tables relevant to this part are:

1. Table A1.9: Financial support, 2022 to 2023
2. Table A1.10: COVID-19 Support Payment (CSP) as at 30 June 2022 – see Excel [here](#) on IRD's website.
3. Table A1.11: Resurgence Support Payment (RSP) as at 20 January 2022 – see Excel [here](#) on IRD's website.
4. Table A1.12: COVID-19 Small Business Cashflow Scheme (SBCS) as at 30 June 2023 – created using IRD's 2020–2023 annual reports.
5. Table A1.13: COVID-19 Small Business Cashflow Scheme (SBCS) timeline – created using information found across IRD's website

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**Q5:** Could you please confirm that the information in each of the five tables (and the supporting text) is up to date? If the information is out of date, can you update the tables/text with the latest figures?

**Q6:** In regard to Table A1.11, could you please clarify the end dates that the periods of the Ninth and Tenth RSPs applied for? The Excel found on IRD's website only has the starting dates of the periods.

**Q7:** In regard to Table A1.11, we noted that in the Excel found on IRD's website, the sum of each individual RSP (1–10) is not equal to the grand total of all RSP periods (there is a difference of ~7,000 – see screenshot below). Could you please clarify where this difference comes from?

**Q8:** *In regard to Table A1.12, could you please clarify if 'number of new businesses' is an accurate measure (i.e. would we be more correct to state the cumulative number of businesses loaned to between 2020–2023)?*

**Q9:** *In regard to Table A1.12, could you please provide the number of new businesses loaned to as at 30 Jun 2023? Alternatively, if your response to Question 4 was to change the measure, could you please provide this figure in the format that is recommended?*

**Q10:** *Could you please add any other information you would consider relevant to describe these schemes (e.g. CSP, RSP, SBCS) that we may have missed/is currently not included?*

**Q11:** *Was there any other COVID-19 payment schemes (other than those listed above)? If yes, please provide a detailed response.*

*Please do not hesitate to contact me if you have any questions or points of clarification.*