



19 July 2024

Wendy McGuinness
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Dear Wendy McGuinness

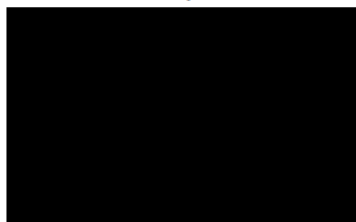
Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 July 2024. Your full request is outlined in **Appendix A**.

Part 1 of your request is believed to be more closely related to the functions of the Ministry of Social Development. Accordingly, under section 14(b)(ii) of the OIA, I am transferring part 1 your request to the Ministry of Social Development.

Part 2 of your request has not been transferred, and Inland Revenue will respond no later than 7 August 2024.

The Ministry of Social Development has 20 working days from receipt of this transfer to make a decision on your request.

Yours sincerely



Domain Lead, Governance & Ministerial Services

Appendix A

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 If the information is out of date, can you update the tables/text with the latest figures?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

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.