



RSA Implementation: Summary of underpinning analysis document

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|--------------------------------|---|------------------------|-------------|
| Date | 27 February 2026 | Priority | Medium |
| Security classification | In confidence | Tracking number | MFR2026-037 |
| Attachments | Annex 1: draft templates for summary of underpinning analysis document. | | |

Action sought

| Required from | Action | Deadline |
|--|---|--------------|
| Hon David Seymour Minister for Regulation | Agree to the recommendations in this paper. | 3 March 2026 |

Contact for discussion if required

| Name | Position | Phone number | 1 st contact |
|-----------------------|--|--------------|-------------------------------------|
| Pip van der Scheer | Manager, Regulatory Management System | s 9(2)(a) | <input checked="" type="checkbox"/> |
| Charlotte Temple-Camp | Senior Advisor, Regulatory Management System | - | <input type="checkbox"/> |

Minister's office to complete

- | | |
|---|--|
| <input type="checkbox"/> Approved | <input type="checkbox"/> Declined |
| <input type="checkbox"/> Noted | <input type="checkbox"/> Needs change |
| <input type="checkbox"/> Seen | <input type="checkbox"/> Overtaken by events |
| <input type="checkbox"/> See Minister's notes | <input type="checkbox"/> Withdrawn |

Comments



RSA Implementation: Summary of underpinning analysis document

| | | | |
|-------------------------|------------------|-----------------|-------------|
| Date | 27 February 2026 | Priority | Medium |
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Purpose

This briefing provides further information on issues raised by agencies related to the proposed repeal of the disclosure statement regime. It seeks your decision on whether to amend the draft Cabinet paper seeking policy approvals for a new Cabinet Circular (i.e, the draft Cabinet paper entitled *Implementation of the Regulatory Standards Act: Strengthening and streamlining processes for making and reviewing regulation*).

Recommended Action

The Ministry for Regulation recommends that you:

EITHER

- a. **agree** that the draft Cabinet paper should propose that:
 - i. the summary of underpinning analysis focus narrowly on the RSA principles *Agree / Disagree*
 - ii. officials be directed to identify alternative mechanisms for disclosure of broader matters for legislation *Agree / Disagree*

OR

- b. **agree** that the draft Cabinet paper should propose that the summary of underpinning analysis includes disclosure of broader matters currently provided for in disclosure statements *Agree / Disagree*
- c. **note** that, should you agree to recommendation a(ii) or b above, then we will update the draft Cabinet paper accordingly *Noted*

Proactive release

- d. **agree** that this briefing be, subject to any necessary redactions under the Official Information Act 1982, at an appropriate time. *Agree / Disagree*

s 9(2)(a)

Pip van der Scheer
Manager, Regulatory Management System
Ministry for Regulation
Date: 26 February 2026

Hon David Seymour
Minister for Regulation
Date:



Background

1. The draft Cabinet paper *Implementation of the Regulatory Standards Act: Strengthening and streamlining processes for making and reviewing regulation* provided to you on 22 January 2026 (see MFR2026-001), seeks Cabinet's agreement that where the Regulatory Standards Act 2025 (RSA) requires Consistency Accountability Statements (CASs), agencies subject to Cabinet direction should be required to prepare a summary of underpinning analysis to accompany CASs for new proposals and existing legislation.
2. The summary of underpinning analysis currently focusses on the principles in the RSA. This is the current approach reflected in the templates at Annex 1.
3. This approach supports the implementation of the RSA by providing a vehicle for agencies to 'show their workings' underpinning the CAS, and space for limited additional information. The inclusion of limited additional information means agencies have a place in the document to raise any matters not directly related to a specific principle in the RSA.
4. The summary of underpinning analysis is not required by the RSA and is intended to be established by the Cabinet circular, subject to Cabinet's agreement. The draft Cabinet paper proposes that the Disclosure Statements Cabinet circular [CO (13) 3 *Disclosure Requirements for Government Legislation*] is discontinued when the new requirements come into force, given that there would be some overlap between the new CAS system and disclosure statements, and to support streamlining of the Regulatory Management System.

Feedback from agency consultation

5. In our advice on 22 January 2026 (see MFR2026-001) we raised that during agency consultation significant feedback was received related to the consequences of discontinuing the Disclosure Statements Cabinet circular. Agencies' concerns are that information currently included in disclosure statements are not covered by the CAS regime, particularly consistency with New Zealand's international obligations, the government's Treaty of Waitangi obligations and the New Zealand Bill of Rights Act 1990 (NZBORA).
6. While several agencies raised concerns about this potential loss of information, the Ministry of Justice (MoJ) advised that they intend to include a departmental comment in the Cabinet paper, to indicate that they can work with the Ministry for Regulation to include specific additional information not covered in the summary of underpinning analysis.
7. The departmental comment MoJ has requested be included in the Cabinet paper is:

The Ministry of Justice notes the statement at paragraph 34 that several important topics that must be addressed in current disclosure statements are not reflected in the new disclosure requirements. This includes information intended to support good decision-making and maintain the quality of legislation. The Ministry recommends including a small number of matters from the current disclosure statement, such as the section on offences and penalties, in the summary of underpinning analysis. The relevant information is the result of analysis agencies must undertake already as part of providing quality advice to Ministers. Including it in the underpinning analysis will support the objectives of strengthening and streamlining regulatory analysis, delivering clearer advice, reducing administrative burden, and improving regulatory quality. Decision-makers and the public have a right to access relevant information in an efficient and transparent way, and this can best be done by placing it in one easily



accessible place. The Ministry of Justice can work with the Ministry for Regulation to ensure the template for the underpinning analysis prompts government agencies to include all relevant information.

8. MoJ has identified priority information to include, due to its critical constitutional importance and cross-cutting nature. Some of this information was also raised by other agencies during consultation. The information identified by MoJ as a priority to include is:
 - (i) Consistency with New Zealand’s international obligations
 - (ii) Consistency with the government’s Treaty of Waitangi obligations
 - (iii) Consistency with the New Zealand Bill of Rights Act 1990
 - (iv) Offences and penalties
 - (v) Court jurisdictions
 - (vi) Privacy issues.
9. The draft Cabinet paper includes the following at paragraph 34: *“I note that disclosure statements currently require, among other things, disclosure about consistency with New Zealand’s international obligations, the Crown’s Treaty of Waitangi obligations, and the New Zealand Bill of Rights Act 1990. CASs are not intended to provide for disclosure of consistency with requirements or principles outside those provided in the Act. Responsible agencies will need to give further consideration of how consistency with these other matters can be provided for, to avoid any loss of transparency. For example, disclosure may occur through other documentation such as the summary of underpinning analysis or separately on agency websites after decision-making is concluded.”*

Options

10. The draft Cabinet paper and draft templates are consistent with the decisions made by you and Cabinet to include a selective set of principles in the RSA. However, the summary of underpinning analysis will be governed by the Cabinet circular, not the RSA itself, and is therefore a potentially useful vehicle to support transparency on other matters of relevance for legislative quality.
11. We note that Cabinet Office’s templates for proposed legislation include a compliance section which covers some information currently required in disclosure statements (including several of the matters raised by MoJ). However, on its own the Cabinet paper is not an equivalent alternative, as it is not presented with proposed legislation when introduced. The Cabinet paper is also a Ministerial document rather than an agency document, which can impact how information is communicated.
12. Therefore, if Cabinet wishes to continue to require agency disclosure of specific matters outside of the RSA principles, there are two key options for doing so:
 - (i) They could agree that the summary of underpinning analysis document should explicitly require agencies to disclose other specific matters (i.e, the option identified in MoJ’s departmental comment); or



- (ii) They could direct officials to develop an alternative proposal to enable the disclosure of specific matters for Government-initiated legislation, in a separate document from the summary of underpinning analysis.
- 13. The draft Cabinet paper could be amended, ahead of ministerial consultation, to accommodate either of these options.
- 14. Extending the summary of underpinning analysis template would likely be the more straightforward option to implement, being able to leverage the CAS work programme rather than creating a separate Cabinet Circular, templates and guidance.
- 15. Separately, some agencies (e.g. the Parliamentary Counsel Office and the Crown Law Office) have noted that the RSA does not strictly require the summary of underpinning analysis, and flagged concerns with the potential for it to impose additional compliance costs on the basis that it might create incentives for agencies to produce overly long and complex explanations of their assessments of inconsistency. In our view, this can be managed by setting clear expectations that the summary of underpinning analysis should contain only high-level summaries of key determinations, and by setting restrictions on the length of the summaries – similar to the approach to Regulatory Analysis Summaries (RASs). We also note that the summaries are only intended to capture work already done to assess the consistency of legislation – and are therefore not setting any additional requirements.

Next steps

- 16. Depending on your preferred approach, we will either:
 - (i) advise MoJ of your decision to proceed with a narrow summary of underpinning analysis, and include their comment in the unchanged draft Cabinet paper for Ministerial consultation, or
 - (ii) update the draft Cabinet paper for your approval.

Proactive release

- 17. With your agreement, the Ministry will proactively release this paper at the appropriate time in accordance with Official Information Act 1982 and Privacy Act 2020 requirements to support transparency and public trust in decision-making processes.



Annex 1: Summary of underpinning analysis – template for proposed legislation



Summary of underpinning analysis: [Proposal title]

| | |
|-----------------------|--|
| Legislative proposal | [Insert title of proposed Bill or amendment] |
| Agency responsible | [Insert name of responsible agency] |
| Portfolio Minister(s) | [Insert Ministerial Portfolio] |
| Date finalised | [Insert date finalised] |
| MFR tracking number | [REG-####] |

Good law-making: 9(i)

| | |
|---|-------------------------|
| <p>The importance of consulting, to the extent that is reasonably practicable, the persons or representatives of the persons that the responsible agency considers will be directly and materially affected by the legislation</p> | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| <p>Summary of agency analysis</p> <p><i>[Refer to the statutory guidance Link to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material (such as a consultation document or Regulatory Analysis Summary) rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Good law-making: 9(j)

| |
|--|
| <p>The importance of carefully evaluating—</p> <ul style="list-style-type: none"> • the issue concerned; and • the effectiveness of any relevant existing legislation and common law; and • whether the public interest requires that the issue be addressed; and |
|--|



| | |
|---|-------------------------|
| <ul style="list-style-type: none">any options (including non-legislative options) that are reasonably available for addressing the issue; andwho is likely to benefit, and who is likely to suffer a detriment, from the legislation <p>[Link to guidance]</p> | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance [Link] to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material (such as a Regulatory Analysis Summary) rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Good law-making: 9(k)

| | |
|---|-------------------------|
| The importance of the responsible agency identifying and developing effective arrangements for implementing the legislation | |
| <p>[Link to guidance]</p> | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance [Link] to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material (such as a Regulatory Analysis Summary) rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Good law-making: 9(l)

| | |
|---|-------------------------|
| Legislation should be expected to produce benefits that exceed the costs of the legislation to the public or persons | |
| <p>[Link to guidance]</p> | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance [Link] to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material (such as a Regulatory Analysis Summary) rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |



Good law-making: 9(m)

Legislation should be the most effective, efficient, and proportionate response to the issue concerned that is available

[\[Link to guidance\]](#)

| | |
|----------------------------------|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
|----------------------------------|-------------------------|

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material (such as a Regulatory Analysis Summary) rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Rule of Law: 9(a)(i)

The law should be clear and accessible

[\[Link to guidance\]](#)

| | |
|----------------------------------|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
|----------------------------------|-------------------------|

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Rule of Law: 9(a)(ii)

The law should not adversely affect rights and liberties, or impose obligations, retrospectively

[\[Link to guidance\]](#)

| | |
|----------------------------------|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
|----------------------------------|-------------------------|

Summary of agency analysis

Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Rule of Law: 9(a)(iii)

Every person is equal before the law



| | |
|--|-------------------------|
| [Link to guidance] | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p>Refer to the statutory guidance [Link] to complete the analysis.</p> <p>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Rule of Law: 9(a)(iv)

| | |
|--|-------------------------|
| There should be an independent impartial judiciary | |
| [Link to guidance] | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p>Refer to the statutory guidance [Link] to complete the analysis.</p> <p>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Rule of Law: 9(a)(v)

| | |
|--|-------------------------|
| Issues of legal right and liability should be resolved by the application of law, rather than the exercise of administrative discretion | |
| [Link to guidance] | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p>Refer to the statutory guidance [Link] to complete the analysis.</p> <p>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Liberties: 9(b)

| |
|--|
| Legislation should not unduly diminish a person's liberty, personal security, freedom of choice or action, or rights to own, use, and dispose of property, except as is necessary to provide for, or protect, any such liberty, |
|--|



| | |
|---|-------------------------|
| freedom, or right of another person | |
| [Link to guidance] | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p>Refer to the statutory guidance [Link] to complete the analysis.</p> <p>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</p> <p>If the principle is not applicable, this section may be left blank.]</p> | |

Taking of property: 9(c)

| | |
|--|-------------------------|
| <p>Legislation should not take or severely impair, or authorise the taking or severe impairment of, property without the consent of the owner unless-</p> <ul style="list-style-type: none"> • there is a good justification for the taking or severe impairment; and • fair compensation for the taking or severe impairment is provided to the owner; and • the compensation is provided, to the extent practicable, by or on behalf of the persons who obtain the benefit of the taking or severe impairment | |
| [Link to guidance] | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p>Refer to the statutory guidance [Link] to complete the analysis.</p> <p>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</p> <p>If the principle is not applicable, this section may be left blank.]</p> | |

Taxes, fees and levies: 9(d)

| | |
|---|-------------------------|
| <p>The importance of maintaining consistency with section 22(a) of the Constitution Act 1996 (Parliamentary control of taxation)</p> | |
| [Link to guidance] | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p>Refer to the statutory guidance [Link] to complete the analysis.</p> <p>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</p> <p>If the principle is not applicable, this section may be left blank.]</p> | |



Taxes, fees and levies: 9(e)

Legislation should impose, or authorise the imposition of, a fee for goods or services only if the amount of the fee bears a proper relation to the cost of providing the good or service to which it relates

[\[Link to guidance\]](#)

| | |
|---------------------------|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
|---------------------------|-------------------------|

Summary of agency analysis

Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Taxes, fees and levies: 9(f)

Legislation should impose, or authorise the imposition of, a levy to fund an objective or a function only if the amount of the levy is reasonable in relation to both—

- the benefits that the class of payers is likely to derive, or the risks attributable to the class, in connection with the objective or function; and
- the costs of efficiently achieving the objective or providing the function

| | |
|---------------------------|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
|---------------------------|-------------------------|

Summary of agency analysis

Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Role of courts: 9(g)

Legislation should preserve the courts' constitutional role of ascertaining the meaning of legislation

| | |
|---------------------------|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
|---------------------------|-------------------------|

Summary of agency analysis

Refer to the statutory guidance [\[Link\]](#) to complete the analysis.



Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Role of courts: 9(h)

Legislation should make rights and liberties, or obligations, dependent on administrative power only if the power is sufficiently defined and subject to appropriate review

[\[Link to guidance\]](#)

Inconsistency identified? [YES/NO/NOT APPLICABLE]

Summary of agency analysis

Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Additional information

Relevant publicly available inquiry, review, or evaluation reports

[Provide links to any published reviews or evaluation reports informing the policy]

Relevant international treaties, standards and obligations

[Consider seeking advice from MFAT to identify any relevant international treaties, standards or obligations the legislation needs to give effect to or comply with and provide links. If there is nothing to include here, this box may be deleted.]

Departures from the Legislation Guidelines

[Provide information on departures from principles set out in Legislation Guidelines not captured by the RSA principles above]



Other unusual provisions or features

[Provide information on any other provisions regarded as unusual or which call for specific comment. Identify provisions, explain the nature and purpose and why provisions are necessary]



Replace this image with the logo of the authoring agency

Summary of underpinning analysis: [Title of legislation reviewed]

| | |
|-----------------------|---|
| Legislation assessed | [Insert title of Act (and part reviewed if not reviewing the legislation in full) or secondary legislation and version] |
| Agency responsible | [Insert name of responsible agency] |
| Portfolio Minister(s) | [Insert Ministerial Portfolio] |
| Date finalised | [Insert date finalised] |

Good law-making: 9(j)

The importance of carefully evaluating—

- the issue concerned; and
- the effectiveness of any relevant existing legislation and common law; and
- whether the public interest requires that the issue be addressed; and
- any options (including non-legislative options) that are reasonably available for addressing the issue; and
- who is likely to have benefited, and who is likely to have suffered a detriment, from the legislation

Inconsistency identified? [YES/NO/NOT APPLICABLE]

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Good law-making: 9(l)

The legislation has produced benefits that exceed the costs of the legislation to the public or persons

Inconsistency identified? [YES/NO/NOT APPLICABLE]

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.



Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Good law-making: 9(m)

Legislation is still the most effective, efficient, and proportionate response to the issue concerned that is available

Inconsistency identified? [YES/NO/NOT APPLICABLE]

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Rule of Law: 9(a)(i)

The law should be clear and accessible

Inconsistency identified? [YES/NO/NOT APPLICABLE]

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Rule of Law: 9(a)(ii)

The law should not adversely affect rights and liberties, or impose obligations, retrospectively

Inconsistency identified? [YES/NO/NOT APPLICABLE]

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]



Rule of Law: 9(a)(iii)

| | |
|---|-------------------------|
| Every person is equal before the law | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <i>[Refer to the statutory guidance [Link] to complete the analysis.</i> | |
| <i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i> | |
| <i>If the principle is not applicable, this section may be left blank.]</i> | |

Rule of Law: 9(a)(iv)

| | |
|---|-------------------------|
| There should be an independent impartial judiciary | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <i>[Refer to the statutory guidance [Link] to complete the analysis.</i> | |
| <i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i> | |
| <i>If the principle is not applicable, this section may be left blank.]</i> | |

Rule of Law: 9(a)(v)

| | |
|--|-------------------------|
| Issues of legal right and liability should be resolved by the application of law, rather than the exercise of administrative discretion | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <i>[Refer to the statutory guidance [Link] to complete the analysis.</i> | |
| <i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i> | |
| <i>If the principle is not applicable, this section may be left blank.]</i> | |

Liberties: 9(b)

| |
|--|
| Legislation should not unduly diminish a person's liberty, personal security, freedom of choice or action, or rights to own, use, and dispose of property, except as is necessary to provide for, or protect, any such liberty, freedom, or right of another person |
|--|



| | |
|---|-------------------------|
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance [Link] to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Taking of property: 9(c)

| | |
|--|-------------------------|
| <p>Legislation should not take or severely impair, or authorise the taking or severe impairment of, property without the consent of the owner unless-</p> <ul style="list-style-type: none"> • there is a good justification for the taking or severe impairment; and • fair compensation for the taking or severe impairment is provided to the owner; and • the compensation is provided, to the extent practicable, by or on behalf of the persons who obtain the benefit of the taking or severe impairment | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance [Link] to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Taxes, fees and levies: 9(d)

| | |
|---|-------------------------|
| <p>The importance of maintaining consistency with section 22(a) of the Constitution Act 1986 (Parliamentary control of taxation)</p> | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance [Link] to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Taxes, fees and levies: 9(e)

| |
|---|
| <p>Legislation should impose, or authorise the imposition of, a fee for goods or services only if the amount of the fee bears a proper relation to the</p> |
|---|



| | |
|---|-------------------------|
| cost of providing the good or service to which it relates | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance Link to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Taxes, fees and levies: 9(f)

| | |
|---|-------------------------|
| Legislation should impose, or authorise the imposition of, a levy to fund an objective or a function only if the amount of the levy is reasonable in relation to both— | |
| <ul style="list-style-type: none"> • the benefits that the class of payers is likely to derive, or the risks attributable to the class, in connection with the objective or function; and • the costs of efficiently achieving the objective or providing the function | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance Link to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Role of courts: 9(g)

| | |
|---|-------------------------|
| Legislation should preserve the courts' constitutional role of ascertaining the meaning of legislation | |
| Inconsistency identified? | [YES/NO/NOT APPLICABLE] |
| Summary of agency analysis | |
| <p><i>[Refer to the statutory guidance Link to complete the analysis.</i></p> <p><i>Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.</i></p> <p><i>If the principle is not applicable, this section may be left blank.]</i></p> | |

Role of courts: 9(h)

| |
|---|
| Legislation should make rights and liberties, or obligations, dependent on |
|---|



administrative power only if the power is sufficiently defined and subject to appropriate review

Inconsistency identified?

[YES/NO/NOT APPLICABLE]

Summary of agency analysis

[Refer to the statutory guidance [\[Link\]](#) to complete the analysis.

Summarise analysis here in a few paragraphs. Include links to other publicly available material rather than repeating content.

If the principle is not applicable, this section may be left blank.]

Additional information

Relevant publicly available inquiry, review, or evaluation reports

[Provide links to any published reviews, impact analysis, or evaluation reports informing the policy where available (including reviews completed alongside the CAS). If there is nothing to include here, this box may be left blank.]

Relevant international treaties, standards and obligations

[Consider seeking advice from MFAT to identify any relevant international treaties, standards or obligations the legislation needs to give effect to or comply with and provide links. If there is nothing to include here, this box may be left blank.]

Information on external consultation

[Provide information on any external consultation undertaken to support assessment against the good law-making principles and provide links to relevant documents.]

Contribution of other agencies

[Include here any other agencies involved in the completion of the review, the CAS or the supporting analysis]