Regulatory Impact Statement: Research and Development Tax Incentive: Mining exclusions

Decision sought	*Agree to widen the eligibility of expenditures incurred by mining businesses in the Research and Development Tax Incentive*
Agency responsible	*Inland Revenue*
Proposing Ministers	*Minister of Finance* *Minister of Science, Innovation and Technology* *Minister of Revenue*
Date finalised	*17 August 2026*

Description of the Minister's regulatory proposal
This proposal enables mining businesses to claim the Research and Development Tax Incentive (RDTI) for a broader range of costs that businesses in other industries are already able to claim, while ensuring there is not undue fiscal risk.

Summary: Problem definition and options

What is the policy problem?
Mining businesses are subject to stricter RDTI eligibility rules than other industries, which may discourage their participation in the scheme and reduce the amount of research and development (R&D) undertaken.

The RDTI provides a 15% tax credit for eligible R&D expenditure, with eligible and ineligible activities set out in legislation. However, mining businesses are currently restricted from claiming the credit for most types of expenditure, except for labour costs and certain depreciable tangible assets used solely for R&D (such as prototypes).

These restrictions were introduced to manage the fiscal risk that mining-specific tax rules could allow tax credits to be claimed on large upfront asset costs. In practice, the rules go further than needed to address this risk, limiting access to the RDTI more than in other sectors.

What is the policy objective?

The primary objective is to support mining businesses in undertaking R&D by ensuring they have broader access to the RDTI, while still mitigating the integrity and fiscal risks.

What policy options have been considered, including any alternatives to regulation? Option 1 is the status quo. The current mining exclusions would remain in place and the only expenditures of mining businesses that would be eligible for the RDTI are those on labour-related costs and expenditure on depreciable tangible assets that are solely used to perform R&D. Option 2 is to align the eligibility of mining-related R&D expenditures with other industries. This would ensure that mining businesses are able to claim the RDTI for a broader range of costs that businesses in other industries are already able to claim the RDTI for, including overheads, repairs and maintenance, consumables, and (the equivalent of) depreciation loss (mining depreciation). Option 3 is to broaden the eligibility of mining-related R&D expenditure to include most of the eligible costs listed in Option 2 except it would continue to exclude mining depreciation. This would remain excluded because developing a new method for mining businesses to calculate the equivalent of depreciation loss for mining would be complex. All options would continue to exclude the upfront cost of capital assets and prospecting, exploration and drilling activities from eligibility for the RDTI. There are no non-regulatory options that would adequately address the policy problem given the prescriptive nature of the RDTI legislation. Inland Revenue's recommended option is Option 3. This is because it balances delivering positive impacts on equity and ease of implementation while mitigating against negative impacts on compliance costs and integrity risk compared to Option 2. Given these criteria, Option 3 does the best job of ensuring the RDTI can appropriately support mining businesses in undertaking their R&D. Option 3 is also Ministers' preferred option.
What external consultation has been undertaken? Targeted consultation has been undertaken with some tax advisors acting for mining businesses. We have discussed this issue intermittently with interested parties since the rules were amended to exclude certain mining expenditure in 2021 and sought comments on potential changes in May 2024. Stakeholders expressed a preference for the mining exclusions to be relaxed so that the eligibility of R&D costs incurred in mining industries have a similar treatment to those in other industries. Stakeholders raised the possibility of using various depreciation methods in tax legislation to allow for mining depreciation to be calculated and claimed under the RDTI but, in officials' view, this would add complexity and compliance costs to the RDTI. In 2025, Inland Revenue undertook a round of targeted consultation on the general RDTI policy settings. The Research and Development Advisory Group (RDAG),[1] the Corporate Taxpayers Group (CTG) and two accounting firms commented on the mining restrictions.

[1] A consultative committee, comprising officials and representatives from accounting firms and R&D businesses to function as a forum for identifying and resolving issues with the RDTI.

They all supported expanding the eligibility of mining expenditure to better align the RDTI treatment of mining with other industries.

In June 2026, officials met with RDAG following the announcement of the proposed changes to the RDTI in Budget 2026. The changes were generally well received by the group.

Is the preferred option in the Cabinet paper the same as preferred option in the RIS?
Yes.

Summary: Minister's preferred option in the Cabinet paper

Costs

Description of costs and where they fall

The Ministers' preferred option is Option 3. This option would result in an estimated $1.75 million of additional credits paid from the RDTI over the forecast period to 2029/30. There would be a one-off administrative cost to Inland Revenue of $0.1 million in 2026/27.

Benefits

Description of benefits and where they fall

Mining businesses participating in R&D activities or planning to undertake R&D activities in the future, are expected to benefit from receiving a greater amount of RDTI credits (estimated at $1.75 million over the forecast period to 2029/30). A small increase in R&D expenditure is expected to generate a small increase in spillover benefits (such as new knowledge, technology and skills that benefit other businesses or the wider economy). We are unable to estimate the value of these spillover benefits.

Balance of benefits and costs

Does the RIS indicate that the benefits of the Minister's preferred option are likely to outweigh the costs?

We are unable to quantify the potential spillover benefits from increased mining R&D, but we estimate that the benefits of progressing with Option 3 would outweigh the cost.

While the increased incentive for mining R&D targets a narrow segment of R&D performing businesses, it would more closely align the mining sector with other industries. This supports the original policy intent to provide all businesses with the same incentive to conduct R&D activity. The fiscal cost of $1.75 million and $0.1 million for administrative costs over the forecast period is relatively low.

Implementation

How will the proposal be implemented, who will implement it, and what are the risks?

The proposed changes to the mining exclusions would require legislation, intended to be included in the 2026 Annual Rates Bill and to apply from the 2027–28 tax year. Inland Revenue will administer the changes and monitor their impact through applications and supplementary returns, noting that only a small group of taxpayers is expected to be affected.

Delivery risks are considered low, with the main risk being that affected businesses do not fully understand the changes and may over-claim RDTI credits. To mitigate this, Inland Revenue will update existing guidance to clearly explain how the changes affect eligibility for expenditure.

Officials will also engage with stakeholders to support implementation. This includes discussing the changes with the RDAG. If needed, broader communication such as webinars can be used to ensure affected businesses understand the changes.

Limitations and constraints on analysis

It is difficult to estimate the fiscal cost of this initiative. Inland Revenue has produced costings based on the data available, but caveats that these have low certainty.

Option 2 would require developing a bespoke method for mining businesses to claim depreciation loss within the RDTI. Mining businesses cannot claim depreciation under the standard tax depreciation rules and instead use industry-specific amortisation and spreading rules. Existing methods (for example, the seven-year spreading rule for petroleum development expenditure) generally include non-R&D costs and therefore do not translate cleanly into deductible R&D depreciation amounts. Time constraints and limited consultation make it difficult to estimate the costs and benefits of this option, or foresee any unintended impacts, making it difficult to evaluate accurately.

Due to Budget secrecy, there was no recent external consultation prior to the Budget 2026 announcement, however we have data and feedback collected from previous 2021, 2024 and 2025 rounds of consultation. We have a good understanding of the problem and stakeholder views from previous consultations and submissions. The Bill process will provide stakeholders with an opportunity to submit and officials to engage further on any issues raised.

I have read the Regulatory Impact Statement, and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits, and impact of the preferred option.

Responsible Manager signature: s 9(2)(a)

Claire McLellan
Acting Policy Lead
Inland Revenue

17 August 2026

<table>
<tr><th colspan="2">Quality Assurance Statement</th></tr>
<tr><td>Reviewing Agency: Inland Revenue</td><td>QA rating: partially meets</td></tr>
<tr><td colspan="2">Panel Comment:
An Inland Revenue quality assurance panel has reviewed the Regulatory Impact Statement (RIS) prepared by Inland Revenue and considers that the information and analysis summarised in the RIS partially meets the quality assurance criteria. Consultation and evidence supported understanding of the issue but due to timing constraints detailed consultation on options and impacts was not undertaken. The RIS is otherwise sufficient to enable Ministers to make an informed decision.</td></tr>
</table>

Section 1: Diagnosing the policy problem

What is the context behind the policy problem and how is the status quo expected to develop?

Mining at introduction of RDTI

1. The RDTI, introduced in April 2019, is the Government's primary mechanism for increasing business R&D expenditure, providing a refundable tax credit of 15% of eligible R&D expenditure on eligible R&D activities.
2. The Income Tax Act 2007 sets out eligible and ineligible R&D activities and expenditure. To qualify, expenditure must be wholly or mainly for, required for, and integral to an R&D activity, and must not fall within a legislative exclusion.
3. When introduced, mining exclusions were activity-based, covering prospecting, exploration, and drilling for minerals, petroleum, natural gas, and geothermal energy, on the basis that these activities generally do not seek to resolve scientific or technological uncertainty and therefore are not R&D.
4. Inland Revenue guidance clarified that mining businesses could still access the RDTI for activities that resolve scientific or technological uncertainty and have general, rather than site-specific, application, provided their main purpose is R&D.
5. For example, developing and testing a new drill-bit may qualify as a core R&D activity, while associated drilling undertaken wholly or mainly for, required for, and integral to that development may qualify as a supporting R&D activity.

Further changes to treatment of mining

6. In 2020, the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Bill proposed extending the existing mining exclusions to development activities for minerals, petroleum, natural gas, and geothermal energy. The intent was to exclude activities such as land development and major industrial construction, while preserving RDTI eligibility for activities that meet the definition of R&D and are not directly connected to mining operations.
7. During the select committee process, the exclusions were changed from activity-based to expenditure-based exclusions. As a result, almost all expenditure and losses incurred by petroleum and mineral mining businesses became ineligible for the RDTI, except for labour and prototype costs.
8. A key reason for this change was that mining industries operate under separate tax regimes that allow capital expenditure to be deducted or spread using methods other than depreciation. Consequently, mining assets were not captured by the existing Income Tax Act 2007 exclusions for depreciable property, meaning some upfront capital costs could qualify for the RDTI. For example, a construction company could claim depreciation losses for equipment used for R&D, however a mining company could not claim depreciation losses for equipment used for R&D. This creates inconsistent treatment across industries and fiscal risk given the capital-intensive nature of mining.
9. These changes were enacted through the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021, and Inland Revenue guidance was updated accordingly. The resulting rules, known as the mining exclusions, generally exclude mining expenditure from the RDTI except for labour and prototype costs.

10. In the drill-bit example discussed above, the mining exclusions made costs such as consumables used in testing, transport, and apportioned overheads (for example, electricity) are ineligible for the RDTI.

Status quo and expected development

11. The changes, in combination with the original legislation, have mitigated the risk of upfront capital costs being claimed under the RDTI. However, an unintended consequence has been that a much broader range of costs incurred by mining businesses, which would otherwise meet the requirements of being eligible for the RDTI, are ineligible. This setting would persist under the status quo.

What is the policy problem or opportunity?

12. The RDTI includes various restrictions on eligible activities and expenditure, largely to exclude work that is unlikely to involve resolving a scientific or technological uncertainty.
13. Under the current rules, most R&D expenditure incurred by mining businesses is excluded from the RDTI, even when it is incurred in resolving a scientific or technological uncertainty. If the expenditure met all other legislative requirements, it would otherwise be eligible for the RDTI but for the mining-specific exclusions.
14. This disadvantages mining businesses in comparison to businesses in other industries. For example, non-labour or non-prototype costs that meet the legislative requirements of the RDTI would be claimable in other industries but not by businesses in mining industries.
15. Mining R&D can generate positive spillover benefits, such as new knowledge, technology and skills that are later used by other businesses or industries. For example, developing sustainable innovations in mining methods or technology may have applications beyond the mining sector.
16. About $45 million of estimated R&D spending over the seven-year period between 2019 and April 2026 was included in RDTI applications submitted by mining businesses since the RDTI began. It is likely that higher amounts would be claimed on R&D by the mining sector if the exclusions to the RDTI were not in place.
17. The current exclusions may reduce RDTI uptake by mining businesses relative to other industries, potentially discouraging R&D investment. Feedback from mining businesses and their tax advisors suggests this may already be occurring.

What objectives are sought in relation to the policy problem?

18. The primary objective sought in relation to the policy problem is to support mining businesses to undertake R&D by ensuring they have improved and more equitable access to the RDTI.
19. Given that there is a range of costs that can be claimed within the RDTI by businesses in non-mining industries, it could be argued that the RDTI is not equitable, and mining businesses are not appropriately supported to undertake R&D in New Zealand. Any changes should continue to manage any fiscal risks that may arise from allowing mining business a broader scope of eligible expenditure.

What consultation has been undertaken?

20. Targeted consultation has been undertaken with some tax advisors acting for mining businesses. We have discussed this issue intermittently with interested parties since the rules were amended in 2021 and sought comments on potential changes in May 2024.
21. Stakeholders expressed a preference for relaxing the mining exclusions so that the eligibility of R&D costs incurred in mining industries have a similar treatment to those in other industries. Stakeholders raised the possibility of using various depreciation methods in tax legislation to allow mining depreciation to be calculated for claiming under the RDTI but, in officials' view, this would add complexity and compliance costs to the RDTI.
22. Officials consulted with RDAG about the general policy settings of RDTI in September 2025. RDAG is a group of advisors across agencies (Ministry of Business, Innovation and Employment, Inland Revenue), accountancy firms and businesses with a specific interest or stake in the R&D policy settings in New Zealand.
23. An RDAG member raised that mining resources have additional exclusions that make it particularly burdensome to claim. They felt that the scheme should be encouraging more R&D in this sector rather than disincentivising it.
24. In a 2025 consultation with the Corporate Taxpayers Group, it was also submitted that oil and gas businesses face significant expenditure exclusions despite being valid R&D.
25. After the Minister of Finance announced the changes to the RDTI in the Budget 2026 announcement, officials held a short meeting with RDAG to discuss the changes.
26. Some feedback received from RDAG was that this was an overall positive change, but officials should consider those miners that are not petroleum, geothermal or mineral but are treated as such. RDAG also requested officials review the restrictive features of the proposed policy changes.

Section 2: Assessing options to address the policy problem

What criteria will be used to compare options to the status quo?

27. The criteria that will be used to compare options are:
    - Equity: How does the option affect the R&D costs eligible for the RDTI for different industries?
    - Ease of implementation: Will this option be simple to design and implement?
    - Compliance costs: What actions does the option require of taxpayers?
    - Integrity risk: Does the option present a risk to the integrity of the tax system?
28. While all criteria are important, we consider that equity is the key criteria when addressing the problem. However, it is also important to consider that mining businesses have specific tax regimes within the tax legislation and changes to the RDTI rules should consider the interaction with the existing mining tax rules.
29. Expanding RDTI eligibility to include more mining expenditure increases the risk of mischaracterisation because a broader range of mining costs could qualify for the credit. This integrity risk is particularly relevant given the mining industry's existing industry-specific tax regimes. There is therefore a trade-off between improving equity with other industries and managing a mining-specific integrity risk.

What scope will options be considered within?

30. This analysis does not consider options that would make mining-related RDTI expenditure more favourable than expenditure in other industries. There is no policy basis for preferential treatment of mining R&D, so all existing general exclusions would continue to apply, including permit acquisition costs and upfront capital expenditure.

What options are being considered?

Option 1 – Status quo

31. Under the status quo, the legislated mining exclusions will remain in place, which means the only eligible expenditure that can be claimed in the RDTI is R&D labour costs and prototype expenditure for R&D.
32. Most other industries can claim for a broader range of expenditure, including overheads, repairs and maintenance, consumables, and depreciation loss, however the mining industry is excluded from claiming these kinds of expenditure in the RDTI.
33. By continuing the status-quo, mining businesses will continue to be disadvantaged compared to other businesses in their ability to access the RDTI.
34. We expect that uptake of the RDTI by mining businesses is lower than it would be if the mining exclusions were repealed or relaxed. By retaining the status-quo we would expect this to continue, with consequential negative impacts on R&D performed by mining businesses compared to the outcomes under other options.

Option 2 – Align eligibility of mining-related R&D expenditures with other industries

35. This option would expand the RDTI eligibility for the mining industry to include overheads, repairs and maintenance, consumables, and mining depreciation.[2] This option would align the RDTI rules and eligibility for mining with other industries.
36. For example, a repair to a truck used for mining R&D, or overheads for a laboratory used for mining R&D, would be eligible expenditure for the RDTI under this option.
37. This option would exclude the upfront cost of capital assets because like other industries, mining businesses would instead claim R&D tax credits based on the annual depreciation of their assets.
38. Prospecting, exploration and drilling activities would be excluded because they resolve uncertainty relating to geography or location rather than scientific or technological uncertainty. These activities are not activities the RDTI is intended to incentivise.[3]
39. Including them could have a high fiscal cost, and it is likely that these activities would occur regardless of whether they were supported by the RDTI, which means including them is unlikely to be a cost-effective way to encourage additional R&D.

---

[2] Given that the depreciation rules do not apply to mining assets, this analysis uses the term “equivalent of depreciation loss” to refer to a possible deduction similar in nature to depreciation that is not actually depreciation.

[3] Tax Information Bulletin, Vol 31, No 9, October 2019, p 13.

40. This option would most improve equity. Stakeholders have expressed a preference for this option so that the eligibility of R&D costs incurred in mining industries have a similar treatment to those in other industries.
41. However, it would be difficult to design and implement and causes additional compliance costs for mining businesses because it would require new tax rules to be developed to calculate mining depreciation.
42. Mining businesses cannot claim depreciation under the standard tax depreciation rules and instead use industry-specific amortisation and spreading rules. This is relevant to the RDTI because existing methods (for example, the seven-year spreading rule for petroleum development expenditure) generally include non-R&D costs and therefore do not translate cleanly into deductible R&D depreciation amounts.
43. To address this, bespoke rules would be needed to calculate a depreciation-equivalent for mining assets used in R&D. This would increase compliance costs and filing complexity for mining businesses, which may need to track and apportion expenditure to specific assets and maintain records for a wider range of costs. However, businesses could avoid these costs by choosing not to claim the relevant expenditure under the RDTI.
44. Integrity risk is highest under this option because it brings the broadest range of expenditure within the RDTI.
45. Including mining depreciation in the RDTI would add complexity and increase the risk of misinterpretation, incorrect apportionment between R&D and non-R&D activities, and mischaracterised claims. Given the high level of scrutiny applied to RDTI filings, this could lead to more disputes, increasing administrative and compliance costs and delaying claims.
46. This option also increases fiscal risk because future mining R&D activity is difficult to predict, creating uncertainty for the long-term fiscal sustainability of the RDTI.[4] The value of mining depreciation deductions is unknown, making fiscal costs difficult to estimate. No bespoke calculation method has been developed or consulted on, so officials cannot fully assess its impacts, including likely compliance costs. Further work with the mining industry and tax advisors would be needed to design and test a bespoke calculation method, but Budget secrecy and time constraints prevented this.

Option 3 – Expand eligibility of mining-related R&D expenditures with some restrictions

47. This option mirrors Option 2 except that mining depreciation would not be claimable as a cost for the RDTI. All other expenditure types described in option 2 would be eligible for the RDTI under this option.
48. This option would exclude the upfront cost of capital assets, and prospecting, exploration and drilling because these costs and activities are not intended to be supported by the R&D tax credit. Including them would have a high fiscal cost, and it is likely that many of these activities and capital investments would occur regardless of RDTI eligibility, so allowing them to be eligible would not be a cost-effective way to encourage additional R&D.
49. This option has a positive impact on equity but less so than Option 2. Mining businesses can claim for more expenditure, but would still be at a disadvantage compared to

[4] This is a Vote Revenue appropriation, though the Minister of Science, Innovation and Technology is responsible for it

businesses in other industries as they would not be able to claim mining depreciation in conjunction with the use of an asset that is being used in R&D.

50. However, this option is easy to design and implement, and simple for mining businesses to comply with, which reduces the risk of delayed claims and disputes. It is consistent with the fact that depreciable property does not exist within the mining regimes. Denying the RDTI for costs that contribute to being able to perform R&D in a permit area is also consistent with the existing exclusion that denies costs that contribute to acquiring land.

51. Compliance costs are slightly higher than the status quo but lower than Option 2. Mining businesses that want to claim the new proposed eligible expenditure would still need to keep contemporaneous records for a broader range of costs than the status quo, however, there would be no compliance costs associated with calculating mining depreciation under this option.

52. Integrity risk is higher than the status quo, but lower than for Option 2. Option 3 brings more R&D costs in scope for mining businesses to claim under the RDTI, but less than Option 2. This mitigates against the risk of depreciation relating to non-R&D activity being mischaracterised as an R&D expense and claimed within the RDTI.

53. Stakeholders generally prefer this option more than the status quo but less than Option 2 because Option 2 would allow additional tax credits in respect of mining depreciation.

How do the options compare to the status quo/counterfactual?

	Option 1 – Status quo	Option 2 – Align eligibility of mining-related R&D expenditures with other industries	Option 3 – Expand eligibility of mining-related R&D expenditures but with restrictions
Equity	0	++	+
Ease of implementation	0	--	-
Compliance costs	0	-	-
Integrity risk	0	--	-
Overall assessment[5]	0	--	+

++ much better than the status quo
+ better than the status quo
0 about the same as the status quo
- worse than the status quo
- - much worse than the status quo

[5] We have weighted equity as the most important criteria

What option is likely to best address the problem, meet the policy objectives, and deliver the highest net benefits?

54. Option 3 (expanding eligibility for mining-related R&D expenditure while retaining some existing restrictions) is the preferred option. It is most likely to address the policy problem and deliver the greatest net benefit compared with both the status quo and Option 2.
55. While Option 2 would provide a more equitable outcome by aligning the treatment of mining businesses more closely with other industries, it performs less well against tax system design and implementation criteria. In particular, allowing mining depreciation - would require bespoke calculation methods, increasing complexity, compliance costs, integrity risk, and fiscal uncertainty.
56. Although Option 3 is less equitable than Option 2, it is simpler to administer, imposes lower compliance costs on businesses, and presents lower integrity and fiscal risks for the Government.

Is the Minister's preferred option in the Cabinet paper the same as the agency's preferred option in the RIS?

57. Yes.

What are the marginal costs and benefits of the preferred option in the Cabinet paper?

Affected groups	Comment	Impact	Evidence Certainty.
Additional costs of preferred option compared to taking no action			
Mining businesses performing R&D	Minor compliance costs in claiming a broader range of expenses for the RDTI.	Low	High
Inland Revenue	Administrative cost of implementing the change is low due to the limited number of mining businesses that are potentially affected by the change.	$0.1m – one-off in 2026/27	High
Wider government	Forecast amount of additional tax credits paid[6]	$1.75m over forecast period to 2029/30	Low
Total monetised costs		$1.85 million	Low
Non-monetised costs		Low	Medium

[6] This is based on data across all industries on expenses that are currently claimable and not claimable in mining industries and estimating expenditure that could have been claimed if the preferred option had been in effect from inception of the RDTI.

Additional benefits of preferred option compared to taking no action			
Mining businesses performing R&D	Forecast amount of additional total tax credits received.	$1.75m over forecast period to 2029/30	Low
Inland Revenue	Simplified administrative work as eligibility for mining businesses would be more aligned with other businesses receiving RDTI.	Low	Medium
Other businesses and researchers	To extent the option encourages more R&D by mining businesses it may generate additional spillover benefits (ie, new knowledge, technology, and skills that benefit other firms and researchers).	Low	Low
Total monetised benefits		$1.75m	Low
Non-monetised benefits		Low	Low

Section 3: Delivering an option

How will the proposal be implemented?

58. Legislation would need to be passed to give effect to the proposed changes to the mining exclusions. It is intended that these changes apply from the 2027–28 income year.
59. Inland Revenue will be responsible for administering the changes to the mining exclusions. Because the group of affected taxpayers is expected to be small, Inland Revenue will be able to monitor changes in behaviour through the relevant applications for approval.
60. The proposed changes carry little delivery risk aside from ensuring the affected group is educated on the changes and that they do not subsequently claim more in R&D tax credits than is permitted by the changes. Updates will be made to existing guidance material on the RDTI to aid businesses in understanding the impact of the proposed changes on what types of expenditures are eligible. This will mitigate against ineligible R&D expenditure being claimed.
61. Officials hosted a webinar for tax advisors after the Budget announcement and have engaged with the RDAG on this policy change. Further guidance materials, such as a Bill Commentary and Act Commentary, will be published on the Tax Policy website to explain the new rules.

How will the proposal be monitored, evaluated, and reviewed?

62. As part of the RDTI, the Government is required to commission an evaluation of the regime every five years from the commencement of the scheme. The proposed changes to mining

exclusions could be considered within the scope of the next evaluation scheduled for 2030.

63. In addition, officials regularly monitor statistics on RDTI uptake across a range of different metrics. This includes breakdowns by industry. Significant changes to mining expenditures claimed under the RDTI would affect the relevant industry statistics and therefore enable officials to evaluate the impact of the proposed changes.

64. Further, officials also meet and discuss RDTI issues with a broad range of stakeholders. Ongoing feedback from stakeholder discussions will inform how the changes to the mining exclusions are being adopted by affected taxpayers.

65. Due to the limited number of mining firms in New Zealand, it is unlikely that Inland Revenue will release data specific to mining to preserve taxpayer confidentiality. However, mining data will be included within broader RDTI reporting.