

5 September 2025

Peter Mersi
Commissioner and Chief Executive of Inland Revenue
Inland Revenue
PO Box 2198
Wellington 6140
New Zealand

Dear Peter,

Our OIA 2025/18 – Questions on the COVID-19 Wage Subsidy and follow-up on recommendations

Background

The Institute has recently published a final draft of *Discussion Paper 2025/03 – Time to prepare: Lessons from the COVID-19 Wage Subsidy*. This discussion paper remains a final draft as we have a number of questions that we are hoping government departments might be able to answer. Please note the green font in the final draft of the discussion paper contains OIA information related directly to our OIA request to Treasury. This is because Treasury's OIA was the most extensive and complex. This is one of eight OIAs sent as part of our Project *PandemicNZ*, the remainder are available on our website [here](#).

To bring this work to a close, we are hoping you might answer the following OIA questions related to the COVID-19 Wage Subsidy, the Phase 1 Inquiry Report, and the recommendations made by the OAG in 2020.

Follow-up on recommendations

Attachment 1 is an excel that contains a consolidated list of recommendations from both the Phase One of the Royal Commission of Inquiry into COVID-19 Lessons Learned – Te Tira Ārai Urutā (Sheet 2, Table 1 of the excel) and the Office of the Auditor-General (OAG) (Sheet 3, Table 2 of the excel). Sheet 1 contains a key, as well as provides links to the documents where the recommendations were sourced from. We are interested in knowing to what extent particular recommendations have been implemented. Can you please:

1. Complete the attached excel, in particular Columns E-H of Sheet 2, and Columns C-F of Sheet 3.
2. Provide the report of progress against the recommendations of Phase One of the Royal Commission (mentioned in Recommendation 39b of the Royal Commission).
3. Advise whether MOH will be producing a report on progress against the Phase One recommendations for tabling in Parliament (mentioned in Recommendation 39c of the Royal Commission).

If you have any questions or require any further clarification, please do not hesitate to contact myself or Arne Larsen (copied in).

Kind regards,



Wendy McGuinness
Chief Executive

Attachments

1. 20250904 COVID-19 recommendations (Excel)