

Reference: 20260321

30 June 2026

Spencer Jones
fyi-request-33986-b89fae4c@requests.fyi.org.nz



Dear Spencer

Thank you for your Official Information Act (OIA) request, received on 6 May 2026. Following on from the reply dated 6 May 2026, you requested the following:

- 1. The additional document referred to in your response as being withheld in full under section 9(2)(f)(iv), once that advice is no longer under active consideration.*
- 2. Any subsequent Treasury briefings, aide-memoires, emails, or advice prepared after 15 November 2024 relating to:*
 - the projected increase in the Veterans' Support Entitlement Liability;*
 - fiscal forecast treatment;*
 - appropriations or Imprest Supply implications;*
 - unappropriated expenditure risk;*
 - OBEGAL impacts;*
 - net worth impacts;*
 - net core Crown debt implications.*
- 3. Any Treasury analysis or advice discussing:*
 - legislative amendment options relating to the Veterans' Support Act 2014;*
 - narrowing, clarifying, or redefining veteran eligibility;*
 - appeal options arising from the court ruling referenced in the released material.*
- 4. Any communications between Treasury and:*
 - NZDF;*
 - Veterans' Affairs;*
 - Ministers;*
 - or Crown Law**relating to the fiscal implications of the court ruling referenced in the released material.*
- 5. Any documents prepared for inclusion in:*
 - the 2024 Half-Year Economic and Fiscal Update (HYEFU);*
 - Budget Economic and Fiscal Updates;*
 - fiscal risk statements;*
 - or Crown balance sheet reporting**that discuss the Veterans' Support Entitlement Liability.*

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The request was extended by 20 working days to allow for necessary consultations.

Regarding the first part of your request as advised 6 May 2026, there is an additional document withheld in full under section 9(2)(f)(iv) of the OIA. That document is still under active consideration and cannot be released. We are unable to keep an OIA request open. You are welcome to submit a new request in the future.

Information to be withheld

The information listed in the below table is all the material within scope of your request that the Treasury holds not previously released. I have decided to withhold this information in full under the following sections of the OIA, as applicable:

- section 9(2)(b)(i) - protect information where the making available of the information would disclose a trade secret, and
- section 9(2)(f)(iv) – to maintain the current constitutional conventions protecting the confidentiality of advice tendered by Ministers and officials.

Item	Date	Document Description	Decision
1.	14 August 2025	Email: RE NZDF veterans benefit entitlements- updated draft impact of Gardiner decision	Withhold in full
2.	28 August 2025	Email: RE Veterans Entitlements- unappropriated wording and updated number unclassified (attachment withheld in full)	Withhold in full
3.	1 August 2025	Email – RE Draft paper on Veterans Entitlement Liability accounting treatment, including attachment	Withhold in full
4.	11 August 2025	Email – NZDF veterans benefit entitlements- updated draft impact of Gardiner decision, including attachment	Withhold in full
5.	19 August 2025	Email: NZFD NZDF veterans benefit entitlements- updated draft impact of Gardiner decision, including attachment	Withhold in full

Information publicly available

The following information is also covered by your request and is publicly available on the below websites:

- Financial Statements of the Government for the year ending 30 June 2025 (pages 117-11):
www.treasury.govt.nz/publications/year-end/financial-statements-2025

- NZDF's 2025 Annual Report at (pages 81-82):
www.nzdf.mil.nz/assets/Uploads/DocumentLibrary/NZDF-Annual-Report-2025.pdf

In regards to part 5 of your request, this information has been published on the Treasury website: <https://www.treasury.govt.nz/sites/default/files/2024-12/hyefu24.pdf>
Refer to forecast risks from page 78 of the document.

Some relevant information has been removed from documents listed in the above table and should continue to be withheld under the OIA, on the grounds described in the documents.

In making my decision, I have considered the public interest considerations in section 9(1) of the OIA.

Please note that this letter (with your personal details removed) may be published on the Treasury website.

This reply addresses the information you requested. Under section 28(3) of the OIA, you have the right to ask the Ombudsman to review any decisions made under this request. The Ombudsman may be contacted by email at: info@ombudsman.parliament.nz or by calling 0800 802 602.

Yours sincerely

Oliver Parsons
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