

Electricity Distribution Services Input Methodologies (Accounting for Shifted Revenue) Amendment Determination 2026

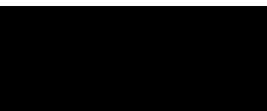
[2026] NZCC 15

Infrastructure Committee:

Bryan Chapple
Nathan Strong
Dr John Small
Dr Derek Johnston

Date of decision:

19 May 2026



Robert Cahn

Dated at Wellington this 12 of May 2026

COMMERCE COMMISSION

Wellington, New Zealand

Determination history		
Determination date	Decision number	Determination name
28 September 2012	[2012] NZCC 26	Electricity Distribution Services Input Methodologies Determination 2012 ('principal determination')*
15 November 2012	[2012] NZCC 34	Electricity and Gas Input Methodologies Determination Amendments (No. 2) 2012
26 September 2014	[2014] NZCC 24	Electricity Lines Services Input Methodologies Determination Amendment 2014
29 October 2014	[2014] NZCC 27	Electricity Lines Services and Gas Pipeline Services Input Methodologies Determination Amendment (WACC percentile for price-quality regulation) 2014
14 November 2014	n/a	Determination of Input Methodologies by the High Court in <i>Wellington International Airports Ltd and others v Commerce Commission</i> [2013] NZHC 3289 (11 December 2013)
27 November 2014	[2014] NZCC 31	Electricity Distribution Input Methodology Amendments Determination 2014
27 November 2014	[2014] NZCC 32	Incremental Rolling Incentive Scheme Input Methodology Amendments Determination 2014
11 December 2014	[2014] NZCC 38	Electricity Lines Services and Gas Pipeline Services Input Methodologies Determination Amendment (WACC percentile for information disclosure regulation) 2014
12 November 2015	[2015] NZCC 28	Electricity and Gas (Customised Paths) Input Methodology Amendments Determination 2015
25 November 2015	[2015] NZCC 32	Electricity Distribution Services (Incremental Rolling Incentive Scheme) Input Methodologies Amendments Determination 2015
20 December 2016	[2016] NZCC 24	Electricity Distribution Services Input Methodologies Amendments Determination 2016
21 December 2017	[2017] NZCC 30	Electricity Distribution Services Input Methodologies Amendments Determination 2017
8 November 2018	[2018] NZCC 19	Electricity Distribution Services Input Methodologies (Accelerated Depreciation) Amendments Determination 2018
13 November 2019	[2019] NZCC 18	Electricity Distribution Services Input Methodologies Amendments Determination 2019

26 November 2019	[2019] NZCC 20	Electricity Distribution Services Input Methodologies Amendments Determination (No. 2) 2019
30 March 2020	[2020] NZCC 2	Electricity Distribution Services Input Methodologies Amendments Determination 2020
13 December 2023	[2023] NZCC 35	Electricity Distribution Services Input Methodologies (IM Review 2023) Amendment Determination 2023
20 November 2024	[2024] NZCC 27	Electricity Distribution Services Input Methodologies (Wash-up Amounts) Amendment Determination 2024
11 December 2024	[2024] NZCC 36	Electricity Distribution Services Input Methodologies (treatment of insurance entitlements) Amendment Determination 2024
27 March 2025	[2025] NZCC 5	Electricity Distribution Services Input Methodologies (Reopeners and Other Matters) Amendment Determination 2025
19 May 2026	[2026] NZCC 15	Electricity Distribution Services Input Methodologies (Accounting for Shifted Revenue) Amendment Determination 2026

* The principal determination re-determined the input methodologies contained in *Commerce Act (Electricity Distribution Services Input Methodologies) Determination 2010* (Commerce Commission Decision No. 710, 22 December 2010), as amended by the *Electricity and Gas Input Methodologies Determination Amendments (No. 1) 2012* [2012] NZCC 18 (29 June 2012). A complete history of determinations relevant to the input methodologies applicable to electricity distribution services is available on the Commission's website.

Electricity Distribution Services Input Methodologies (Accounting for Shifted Revenue) Amendment Determination 2026

Under section 52W of the Commerce Act 1986 (**Act**), the Commerce Commission makes the following determination:

1. TITLE

- 1.1 This determination is the Electricity Distribution Services Input Methodologies (Accounting for Shifted Revenue) Amendment Determination 2026.

2. DETERMINATION AMENDED

- 2.1 This determination amends the Electricity Distribution Services Input Methodologies Determination 2012 [2012] NZCC 26 (**principal determination**).

3. COMMENCEMENT AND APPLICATION

- 3.1 This determination comes into force on 19 May 2026.

4. PRINCIPAL DETERMINATION AMENDMENTS

- 4.1 In clause 1.1.4(2) of the principal determination, insert in the appropriate alphabetical order:

“shifted revenue	means the sum of the differences, in present value terms, between the building blocks allowable revenue before tax, and the maximum allowable revenue before tax, for each disclosure year of the DPP regulatory period before the start of the CPP regulatory period ,”.
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- 4.2 Replace clause 5.3.4(1) of the principal determination with the following:

5.3.4 Price path

- (1) The present value of the series of values of **maximum allowable revenue after tax** must equal the present value of the series of **building blocks allowable revenue after tax**, adjusted for any **shifted revenue** and the present value of any claw-back for the **CPP regulatory period**, where present values are determined in accordance with subclause (3).

Explanatory note

This note is not part of the determination but is intended to indicate its general effect.

This determination amends the Electricity Distribution Services Input Methodologies Determination 2012, as previously amended. The amendment accounts for revenue shifted (either accelerated or deferred) in the regulatory period immediately before an electricity distribution business moves to a customised price-quality path.

The amendment is secondary legislation made under section 52W of the Commerce Act.

This is secondary legislation issued under the authority of the Legislation Act 2019 .	
Title	Electricity Distribution Services Input Methodologies (Accounting for Shifted Revenue) Amendment Determination 2026
Principal or amendment	Amendment
Consolidated version	No
Empowering Act and provisions	Commerce Act 1986 Section 52W
Replacement empowering Act and provisions	Not applicable
Maker name	Commerce Commission
Administering agency	Commerce Commission
Date made	19 May 2026
Publication date	19 May 2026
Notification date	19 May 2026
Commencement date	19 May 2026
End date (when applicable)	Not applicable
Consolidation as at date	Not applicable

Related instruments	Electricity Distribution Services Input Methodologies Determination 2012 [2012] NZCC 26
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