

# Information Disclosure for Water Services – Minor Amendments

## Draft Decision

9 JUNE 2026



## Associated documents

Publication date	Reference	Title
24 February 2026	[2026] NZCC 3	<a href="#">Water Services Information Disclosure Determination 2026</a>
24 February 2026	ISBN 978-1-99-133299-8	<a href="#">Information Disclosure for Water Services – Regulatory Framework Paper</a>
24 February 2026	ISBN 978-1-991414-64-9	<a href="#">Information Disclosure for Water Services – Final Decision Summary Paper</a>
22 April 2026	ISBN 978-1-991414-04-5	<a href="#">Ring-fencing revenue for regulated water services-discussion paper</a>
7 May 2026	ISBN: 978-1-997321-04-0	<a href="#">[Draft] Water Services Information Disclosure (Tiaki Wai) Amendment Determination 2026</a>
7 May 2026	ISBN 978-1-997321-06-4	<a href="#">Economic regulation for Tiaki Wai – Consultation on additional information disclosure requirements</a>

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# Chapter 1 Introduction

## Kupu whakataki

### Purpose of this paper

#### Te pūtake o tēnei pepa

- 1.1 This consultation paper proposes, and seeks your feedback on, several small, discrete amendments to the Water Services Information Disclosure Determination 2026 [2026] NZCC 3 (**enduring ID determination**).
- 1.2 The amendments are set out in the draft determination accompanying this paper (**draft determination**): [Draft] Water Services Information Disclosure (Minor Amendments) Amendment Determination 2026.
- 1.3 **Attachment A** sets out how you can have your say, and how to manage any confidential information included in your submissions.

## Chapter 2 Proposed amendments to the enduring ID determination

### Ngā whakahounga ka whakatakotoria ki te whakapūmau i te whakataunga ID

#### Our framework for decision making

##### Tō mātou anga whakaoti whakatau

- 2.1 On 24 February 2026, we published our information disclosure (**ID**) regulatory framework paper.<sup>1</sup> It sets out our approach to setting and amending ID requirements for water services that are subject to ID regulation and the suppliers of those services (the **regulatory framework**). The regulatory framework is enduring and explains the approach we will take to setting and amending ID requirements.
- 2.2 Our key consideration in amending ID requirements is to require the disclosure of information that will ensure that interested persons have sufficient information readily available to assess whether the purpose of Part 4 of the Commerce Act 1986 (the **Commerce Act**) is being met.<sup>2</sup> Further detail on this, and the other considerations guiding amendments we make to the ID determination, are set out in the regulatory framework paper.
- 2.3 We have applied the regulatory framework in coming to our proposed ID amendments outlined in this paper and the draft determination.

#### The proposed amendments focus on several small, discrete issues

##### E arotahi ana aua whakahounga ki ētahi take iti, motumotu hoki

- 2.4 The proposed amendments address several small implementation and drafting issues identified in the enduring ID determination. Our aim is to resolve these issues at an early stage and ensure the enduring ID determination gives effect to our desired policy intent.

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<sup>1</sup> For further detail on the Commission's approach to setting and amending information disclosure requirements, refer to [Information Disclosure for Water Services – Regulatory Framework Paper](#).

<sup>2</sup> Commerce Act 1986, s 53A. More information on how our original policy decisions on the enduring ID determination promote the s 53A purpose of ID regulation is set out in [Information Disclosure for Water Services – Draft Decision Summary](#) and [Information Disclosure for Water Services – Final Decision Summary Paper](#).

- 2.5 Resolving identified issues and making small improvements helps the enduring ID determination to operate effectively. This in turn promotes the statutory purpose of ID regulation, ensuring that sufficient information is readily available to interested persons to assess whether the purpose of Part 4 of the Commerce Act is being met.
- 2.6 We intend to periodically review the enduring ID determination as the regime beds in, with the aim of making similar relatively low-materiality improvements.
- 2.7 The details of each amendment covered in this paper – the existing requirement, problem definition, and proposed solution – are set out in individual rows in Table 2.1.

**Table 2.1 Proposed amendments**

Existing requirement in enduring ID determination	Problem definition	Proposed solution
<p><b>Clause 2.4</b> currently requires a water organisation, owned by 2 or more owners, with different levels of charges or revenue recovery, or different types or basis of charges, for different parts of the area in which it provides regulated services to disclose certain information at a district level (ie, by council area).</p>	<p>While clause 2.4(3)(b) lists several ID provisions that are exceptions to the requirement to disclose at the district level, it has not captured some clauses that should be excluded.</p> <p>Clause 5.27 relates to the costs of the changes to entities. These are one-off costs rather than costs reflecting the underlying costs of local infrastructure. They are useful at an organisation level for subtracting off the total expenditure but would be challenging to meaningfully allocate to districts.</p> <p>Clause 5.29 relates to ring-fencing. The ring-fencing principle is intended to ensure that revenue from, and funding for, providing water services is spent on water services and not on unrelated activities.<sup>3</sup> Our current expectation is that overall ring-fencing will not necessarily be undertaken by all suppliers at a district level, making reporting at a district level unworkable. We note that we have recently consulted on ring-fencing more broadly and will consider ID changes resulting from this consultation in due course, if required.</p>	<p>We propose to expand the list of exceptions in clause 2.4(3)(b) to exclude additional clauses from requirements to disclose information at a district level.</p> <p>The additional clauses we propose to exclude are:</p> <ul style="list-style-type: none"> <li>• Clause 5.27 Changes to entities</li> <li>• Clause 5.29 Ring fencing of revenue</li> <li>• Clause 5.32 Revenue and funding indicators – operating surplus ratio and operating cash ratio</li> <li>• Clause 5.34 to 5.36 Financing and financial sustainability indicators, and</li> <li>• Clause 5.37 Financing and funding arrangements.</li> </ul>

<sup>3</sup> Commerce Commission “Ring-fencing revenue for regulated water services, Discussion paper: monitoring and enforcement of the ring-fencing principle” (22 April 2026), para 1.10.

Existing requirement in enduring ID determination	Problem definition	Proposed solution
	<p>Clauses 5.32, and 5.34 to 5.37 relate to funding and financing. Funding and financing tend to be done at an organisation level rather than a district level so it may not be practical to report at a district level.</p>	
<p><b>Clauses 4.6 to 4.8</b> require disclosure of information relating to a regulated supplier’s dividends policy, policy for funding growth, and about charges and Infrastructure Funding and Financing levies. Clause A11 sets out that the disclosures under clauses 4.6, 4.7, and 4.8 are not required before 30 June 2026.</p>	<p>The enduring ID determination does not provide a requirement that explicitly requires ongoing disclosure of the information under these provisions from a specific date, despite this being our intention.</p>	<p>We propose to amend the relevant provisions to clarify that ongoing disclosure is required from a specific date. We have proposed a start date of 1 August 2026 in clause A11 because this proposed amendment, if confirmed, won’t be finalised until after 1 July 2026, which was the originally intended start date.<sup>4</sup> We would consider further deferring the due date for the relevant information if necessary to accommodate our final decision on the proposed amendment.</p>
<p><b>Clause A1(3)</b> lists exclusions to the basic opex disclosures required for the first year (ie, on or before 31 July 2027 under clause 3.1, and on or before 30 November 2027 under clause 3.2).</p>	<p>The exclusion of non-network opex from the basic disclosures did not capture the cost allocation disclosure requirements under clause 5.24 of the determination, despite that being our intention. Also, the clause A1(3) list of exclusions includes clause 5.28(3). However, we consider that the exclusion should instead refer to clause 5.28, to clarify that all disclosures under that clause are excluded.</p>	<p>We propose to amend clause A1(3) to expand the list of exclusions from the basic disclosure requirements under clause A1 to capture the non-network opex component of the cost allocation disclosures under clause 5.24 and all the disclosures under clause 5.28.</p>

<sup>4</sup> While the proposed start date is 1 August 2026, we welcome earlier disclosure (eg, from 1 July 2026).

Existing requirement in enduring ID determination	Problem definition	Proposed solution
<p><b>Clauses 4.4 and 4.12</b> currently require regulated suppliers to disclose specified information to the Commission within 5 working days of becoming aware.</p>	<p>The due date of 5 working days may not be sufficiently practical or workable for regulated suppliers.</p>	<p>We propose to amend clauses 4.4 and 4.12 to extend the timeframe disclosing information required under these clauses to 10 working days, in line with clause 4.3.</p>
<p><b>Clauses 4.3, 4.4, 4.5, 4.11, 4.12, and A12(2)</b> require the regulated supplier to ‘disclose [the information] to the Commission’. Clause 2.5 specifies generally how information under the determination must be disclosed, including that it must be disclosed publicly.</p>	<p>The wording ‘disclose to the Commission’ may be read as meaning that clause 2.5 does not apply. Our intention was that the information under these provisions should be publicly disclosed.</p>	<p>We propose to amend the drafting in clauses 4.3, 4.4, 4.5, 4.11, 4.12, and A12(2) to ensure that information is publicly disclosed.</p>

# Attachment A Submission process

## How to have your say

### Mō te tuku kōrero mai

- A.1 We would like your feedback on the amendments set out in the draft determination. This will inform our final decision on the draft amendments.
- A.2 Responses must be emailed to [wai@comcom.govt.nz](mailto:wai@comcom.govt.nz) with 'Information Disclosure for Water Services – Minor Amendments' in the subject line. Please clearly state in your email that you consent to your submission being made public or if not – why not (see the section below).
- A.3 Please state whether you are submitting as an individual or on behalf of an organisation.
- A.4 Please provide your feedback to us by no later than by **5pm, 30 June 2026**.
- A.5 We prefer submissions in both a format suitable for word processing (such as a Microsoft Word document) as well as a 'locked' format such as PDF for publication on our website. Please ensure that any submitted documents are not password protected.

## Confidential submissions

### Tāpaetanga matatapu

- A.6 We intend to publish your feedback on our website to ensure our process is transparent. However, it is important not to publish information that is confidential information which could be commercially sensitive or personal. We understand that publishing confidential information could cause harm to the provider of the information or a third party.
- A.7 If your feedback includes confidential information, we request that you provide us with a confidential and a public version. We propose publishing the public versions of your feedback on our website.
- A.8 We note that responsibility for excluding confidential information from the public version rests on the party providing the feedback.
- A.9 Where confidential information is included in feedback:
  - A.9.1 the information should be clearly marked and highlighted in yellow, and
  - A.9.2 both confidential and public versions of feedback should be provided by the due date.

- A.10 All information we receive is subject to the principle of availability under the Official Information Act 1982 (**OIA**). There are several reasons that we may withhold information requested under the OIA from disclosure. This could be in the event that:
- A.10.1 release would unreasonably prejudice the commercial position of the supplier or subject of the information
  - A.10.2 withholding the information is necessary to protect the privacy of natural persons, and
  - A.10.3 we received the information under an obligation of confidence, and if we were to make that information available it would prejudice the supply of similar information to us (by any person) where it is in the public interest that such information continues to be supplied to us.
- A.11 We will not disclose any confidential or commercially sensitive information in a media statement, public report, or in response to a request, unless there is a countervailing public interest in doing so in a particular case. Such cases are likely to be rare and would be discussed with you in advance of any publication.