

Information Disclosure for Water Services – Minor Amendments

Final Decision Paper

27 JULY 2026



Associated documents

Publication date	Reference	Title
24 February 2026	[2026] NZCC 3	Water Services Information Disclosure Determination 2026
24 February 2026	ISBN 978-1-99-133299-8	Information Disclosure for Water Services – Regulatory Framework Paper
24 February 2026	ISBN 978-1-991414-64-9	Information Disclosure for Water Services – Final Decision Summary Paper
22 April 2026	ISBN 978-1-991414-04-5	Ring-fencing revenue for regulated water services-discussion paper
7 May 2026	ISBN: 978-1-997321-04-0	[Draft] Water Services Information Disclosure (Tiaki Wai) Amendment Determination 2026
7 May 2026	ISBN 978-1-997321-06-4	Economic regulation for Tiaki Wai – Consultation on additional information disclosure requirements
9 June 2026	ISBN 978-1-997321-26-2	[Draft] Water Services Information Disclosure (Minor Amendments) Amendment Determination 2026
9 June 2026	ISBN 978-1-997321-25-5	Information Disclosure for Water Services - Minor Amendments Draft decision
27 July 2026	[2026] NZCC 26	Water Services Information Disclosure (Minor Amendments) Amendment Determination 2026

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Introduction

Kupu whakataki

Purpose of this paper

Te pūtake o tēnei pepa

1. We are making five minor amendments to the Water Services Information Disclosure Determination 2026 [2026] NZCC 3 (enduring ID determination). The amendments address several small implementation and drafting issues identified in the enduring ID determination.
2. In June 2026, we consulted on these amendments in the [Draft] Water Services Information Disclosure (Minor Amendments) Amendment Determination 2026 (draft determination). Accompanying the draft determination, the Information Disclosure for Water Services Minor Amendments Draft Decision paper (draft decision paper) outlined our decision-making framework and explained the rationale for each proposed amendment.
3. We received two submissions (from Rangitikei District Council and Water New Zealand), and both were supportive of the proposed amendments. We have published the submissions alongside this paper. Both submissions also sought some clarifications. We have provided further clarification on Amendment 5 in this paper.
4. Our final decisions to amend the enduring ID determination and the reasons for the amendments are set out in the section 'Amendments to the enduring ID determination'.

Application date

Te rā tono

5. Changes to the enduring ID determination will take effect from 31 July 2026.

Amendments to the enduring ID determination

Ngā whakatikatika ki te whakataunga ID mauroa

Amendment 1: We have excluded specified clauses from disclosure at a district level

Whakatikatika 1: Kua tautuhia ētahi wāhanga kua unuhia i ngā whakapuakanga ā-rohe

Original requirement and rationale for change

6. Clause 2.4 of the enduring ID determination previously required a subset of water organisations to disclose information at a district level (ie, by council area), except for certain types of information which are excluded via clause 2.4(3)(b).¹
7. While clause 2.4(3)(b) excluded several types of information from the district-level disclosure requirement, some types of information that should have also been excluded were not. The types of information that should have also been excluded are those described in clauses 5.27, 5.29, 5.32, and 5.34 to 5.37.
8. 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 to analyse the underlying costs but would be challenging to meaningfully allocate to districts.
9. Clause 5.29 relates to ring-fencing. The ring-fencing principle is intended to ensure that revenue from providing water services and funding for providing water services is spent on water services and not on unrelated activities.² 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 potentially unworkable. We note that we have recently consulted on ring-fencing. We will consider any resulting changes to information disclosure requirements in due course, where necessary. Clauses 5.32 and 5.34 to 5.37 relate to funding and financing. Water organisations generally arrange funding and financing at an organisation level rather than a district level, so district-level reporting may not be practical.

¹ This applies to water organisations if charges or revenue recovery is different in different areas that it serves.

² 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.

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10. We have expanded the list of exceptions in clause 2.4(3)(b) to exclude additional information from what those water organisations are required to disclose at a district level.
11. The additional information we have excluded from district-level reporting is the information described in the following clauses:
 - > Clause 5.27—Changes to entities
 - > Clause 5.29—Ring-fencing of revenue
 - > Clause 5.32—Revenue and funding indicators – operating surplus ratio and operating cash ratio
 - > Clause 5.34 to 5.36—Financing and financial sustainability indicators
 - > Clause 5.37—Financing and funding arrangements.

Amendment 2: We have clarified that disclosure means public disclosure for specified clauses

Whakatikatika 2: Kua whakamāramatia te tikanga ake o te whakapuakanga, inarā koia te whakapuakanga tūmatanui mō ngā wāhanga i tautuhia

Original requirement and rationale for change

12. Clause 2.5 of the enduring ID determination specifies generally how information under the determination must be disclosed, including that it must be disclosed publicly.
13. Clauses 4.3, 4.4, 4.5, 4.11, 4.12, and A12(2), which relate to specific pieces of information, required the regulated supplier to ‘disclose [the information] to the Commission’. Regulated suppliers may have interpreted the wording ‘disclose to the Commission’ to mean that clause 2.5 did not apply despite our intention for the information under these provisions to be publicly disclosed.

Final decision

14. We have amended the drafting in clauses 4.3, 4.4, 4.5, 4.11, 4.12, and A12(2) to ensure that information is publicly disclosed.

Amendment 3: We have extended the timeframe for disclosure from 5 working days to 10 working days for specified clauses

Te Whakatikatika 3: Kua roa kē atu te wā whakapuakanga mō ngā wāhanga i tautuhia mai i ngā rā mahi e 5 ki ngā rā mahi 10

Original requirement and rationale for change

15. Previously, clauses 4.4 and 4.12 of the enduring ID determination required regulated suppliers to disclose specified information to the Commission within 5 working days of becoming aware.
16. However, we consider that a due date of 5 working days for this information may not be sufficiently practical or workable for regulated suppliers.

Final decision

17. We have amended clauses 4.4 and 4.12 to extend the timeframe for disclosing information required under these clauses to 10 working days.

Amendment 4: We have consistently excluded non-network operating expenditure categories from the basic disclosures

Whakatikatika 4: He rite tonu tā mātou tango i ngā rōpū whakapaunga whakahaere kōtuinga-kore i ngā whakapuakanga waiwai

Original requirement and rationale for change

18. The enduring ID determination excludes some information from the basic disclosures required for the first year, including non-network operating expenditure by category.
19. These basic disclosures are the disclosures that are due on or before 31 July 2027 under clause 3.1, and on or before 30 November 2027 under clause 3.2. The pieces of information that are excluded from the basic disclosures are listed in clause A1(3).
20. However, the exclusion of non-network operating expenditure categories from the basic disclosures did not extend to the cost allocation disclosure in clause 5.24. So, regulated suppliers would have inadvertently been required to report non-network operating expenditure by category anyway as part of the cost allocation information.

Final decision

21. We have changed the determination to ensure that regulated suppliers do not need to report non-network operating expenditure by category in the first year, including in the cost allocation information. We have done this by expanding the list of exclusions from the basic disclosure requirements under clause A1(3) to capture the non-network operating expenditure categories of the clause 5.24 information (cost allocation information). The categories that are excluded are specified under B2 Operating expenditure – non-network.
22. While detailed disclosure of cost allocation at the category level is now excluded for non-network operating expenditure, the operating expenditure totals under clause 5.24 for water, wastewater, and combined should still include non-network operating expenditure.
23. The list of exclusions in clause A1(3) includes clause 5.28(3). In the draft decision paper and draft amendment determination, we proposed changing this to clause 5.28. After further consideration, we have decided to keep clause 5.28(3) because our intention is for the remainder of the related party disclosure to be included in the basic disclosure.

Amendment 5: We have changed “not required before” to “not required until” to ensure there is a date by which disclosure is required under A11

Whakatikatika 5: Kua panonitia ngā kupu “not required before” ki “not required until” hei whakapūmau i te rā tika me puta mai he whakapuakanga i raro i A11

Original requirement and rationale for change

24. Clauses 4.6 to 4.8 of the enduring ID determination 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 had previously set out that the disclosures under clauses 4.6, 4.7, and 4.8 were not required before 30 June 2026.
25. The enduring ID determination did not explicitly specify the date by which the initial disclosure of the information under these provisions were required, despite this being our intention.

Final decision

26. We have amended the relevant provisions to explicitly set a date of 1 August 2026 for the initial disclosure (in clause A11).

27. For clarity (as requested by Water New Zealand), the enduring ID determination effectively requires *ongoing disclosure* through the combination of the following requirements:

- > Initial disclosure of the information—clause A11
- > Keeping disclosed information available for seven years—clause 2.5(5)
- > Disclosure of any change to the information—clauses 4.6(2), 4.7(7) and 4.8(3).