

Water Services Information Disclosure (Tiaki Wai) Amendment Determination 2026

[2026] NZCC 27

The Commission

Dr John Small
Loretta Lovell
Graham Mitchell

Date of decision:

12 August 2026



Robert Cahn

Dated at Wellington this 12th day of August 2026

COMMERCE COMMISSION

Wellington, New Zealand

Determination history		
Determination date	Decision number	Determination name
20 February 2026	[2026] NZCC 3	Water Services Information Disclosure Determination 2026
27 July 2026	[2026] NZCC 26	Water Services Information Disclosure (Minor Amendments) Amendment Determination 2026
12 August 2026	[2026] NZCC 27	Water Services Information Disclosure (Tiaki Wai) Amendment Determination 2026

Under s 52P of the Commerce Act 1986, the Commerce Commission makes the following determination:

1. TITLE

- 1.1 This determination is the Water Services Information Disclosure (Tiaki Wai) Amendment Determination 2026.

2. DETERMINATION AMENDED

- 2.1 This determination amends the Water Services Information Disclosure Determination 2026 [2026] NZCC 3 (**principal determination**).

3. COMMENCEMENT

- 3.1 This determination comes into force on 12 August 2026.

4. PRINCIPAL DETERMINATION AMENDMENTS

- 4.1 In clause 1.6, insert the following definition in the appropriate alphabetical order:

...

good water industry practice means the exercise of the degree of skill, diligence, prudence, foresight and economic management in the provision of regulated services, as determined by reference to good international practice, which would reasonably be expected from a skilled and experienced regulated supplier under comparable conditions

...

independent expert means a person who—

- (a) has appropriate qualification and expertise in the matter on which they are providing their view (for example, asset management improvement) to a regulated supplier; and
- (b) has no direct or indirect relationship with, or interest in, the regulated supplier, that undermines or appears to undermine the objectivity of their view

...

self-assessment rating means a rating from 1 to 5, with '1' being the lowest rating and '5' being the highest rating

...

- 4.2 **wastewater network length** means the total length in kilometres of pipes in a wastewater network, but does not include—

- (a) pipes carrying treated effluent; or
- (b) pipes located within a wastewater treatment plant

...

- 4.3 **water supply network length** means the total length in kilometres of pipes in a water supply network, but does not include:
- (a) pipes carrying raw water; or
 - (b) pipes located within a water treatment plant

- 4.4 Replace clause 5.8 with the following:

5.8 Operating expenditure – network

Information disclosed under this clause must specify the amount of the operating expenditure specified under clause 5.7(2)(a)(i) that:

- (a) is in each of the expenditure categories described in clause B1; and
- (b) in the case of Tiaki Wai Limited, is broken down by shareholding council.

- 4.5 Replace clause 6.3(1)(b) with:

- (b) disclosed under clause 3.7 (annual delivery report); or
- (c) in the case of Tiaki Wai Limited, disclosed under clause A14.

- 4.6 Replace clause 6.3(2)(b) with:

- (b) disclosed under any of the following clauses—
 - (i) clause 3.4 (strategic asset management plan);
 - (ii) clause 3.5 (asset management plan);
 - (iii) clause 3.6 (investment and delivery plan); or
- (c) in the case of Tiaki Wai Limited, disclosed under clause A14.

- 4.7 In clause A1(2), replace “A regulated supplier” with “Except in the case of Tiaki Wai Limited (see clause A14), a regulated supplier”.

- 4.8 In clause A2, replace “a regulated supplier” with “except in the case of Tiaki Wai Limited (see clause A14), a regulated supplier”.

- 4.9 In clause A3, replace “a regulated supplier” with “except in the case of Tiaki Wai Limited (see clause A14), a regulated supplier”.

- 4.10 In clause A5(1), replace “Subclause (2)” with “Except in the case of Tiaki Wai Limited (see subclause (8)), subclause (2)”.

- 4.11 After clause A5(7), insert:

“(8) In the case of Tiaki Wai Limited, subclause (2) only applies to the requirement to disclose information under clause 3.5 (see clause A14 for requirements applying to Tiaki Wai Limited to disclose information under clauses 3.4, 3.6, and 3.7 at any time before 1 July 2030).”

4.12 After clause A13, insert:

“A14 Specific disclosure requirements for Tiaki Wai Limited

“Requirements relating to actual and forecast operating expenditure and capital expenditure

- “(1) Clauses 3.1 and 3.2 do not apply to Tiaki Wai Limited in respect of the financial year ending on 30 June 2026.
- “(2) However, on or before 30 November 2026, Tiaki Wai Limited must disclose its actual network operating expenditure for the previous financial year on each of planned maintenance and unplanned maintenance, broken down by shareholding council.
- “(3) In subclause (2), **planned maintenance** and **unplanned maintenance** have the same meanings as in clause B1(d) and (e), respectively.
- “(4) On or before 31 July 2027, together with the forecast information specified in clauses 5.7 to 5.9 (operating expenditure) and clauses 5.14 to 5.16 (capital expenditure) disclosed under clause 3.1, Tiaki Wai Limited must disclose—
- (a) any variances from the equivalent forecast information in Tiaki Wai Limited’s water services strategy; and
 - (b) a deliverability assessment, including any risks to deliverability that Tiaki Wai Limited has identified; and
 - (c) a verification report from an independent expert, assessing the forecast information (including the deliverability assessment) against good water industry practice.

“Requirements to disclose network length

- “(5) On or before 30 November 2026, and then on or before that date each year subsequently, Tiaki Wai must disclose its wastewater network length and water supply network length, broken down for each of Tiaki Wai’s shareholding councils.

“Requirements for disclosing strategic asset management plan, investment and delivery plan, annual delivery report, and quarterly delivery reports

- “(6) Despite clauses 3.4(1)(a) and 3.6(1), Tiaki Wai Limited must disclose its strategic asset management plan and investment and delivery plan on or before 31 July 2027.
- “(7) Despite clause 3.7(1), Tiaki Wai Limited—
- (a) is not required to disclose its first annual delivery report on or before 30 November 2027; but
 - (b) must disclose that report on or before 30 November 2028.

- “(8) No later than 60 working days after 30 September 2026, and then no later than 60 working days after each subsequent quarter, Tiaki Wai Limited must disclose a report that summarises for the previous quarter:
- (a) Tiaki Wai Limited’s progress in delivering the operating expenditure and capital expenditure, including any projects or programmes started or completed, in:
 - (i) its investment and delivery plan; or
 - (ii) if the investment and delivery plan has not been disclosed, the forecast information disclosed under clause 3.1; or
 - (iii) if the forecast information disclosed under clause 3.1 has not been disclosed, the equivalent information in Tiaki Wai Limited’s water services strategy; and
 - (b) any significant changes Tiaki Wai Limited has identified to the risks to the deliverability of the operating expenditure and capital expenditure; and
 - (c) Tiaki Wai Limited’s progress in delivering material projects or programmes.
- “(9) In subclause (8), **material project or programme** means a project or programme that Tiaki Wai Limited has determined is material, after having regard to the following considerations in relation to the project or programme:
- (a) expenditure value;
 - (b) strategic importance;
 - (c) risk;
 - (d) any other relevant considerations; and
 - (e) any feedback the Commission provides before 15 September 2026.
- “(10) Tiaki Wai Limited must—
- (a) on or before 31 August 2026, provide to the Commission for feedback, a draft report template for the purposes of the report under subclause (8); and
 - (b) if the Commission’s feedback is received within 10 working days of Tiaki Wai Limited providing the draft report template, give effect to that feedback in finalising the report template.
- “(11) Subclause (8) ceases to apply to Tiaki Wai Limited on 29 September 2029.

“Early asset management maturity and improvement plan disclosures

- “(12) On or before 31 March 2027, and then again on or before 31 March 2029, Tiaki Wai Limited must disclose an asset management maturity and capability assessment that specifies the matters listed in clause C15(1).

- “(13) On or before 31 July 2027, Tiaki Wai Limited must disclose—
- (a) an asset management improvement plan that specifies the matters listed in clause C15(2); and
 - (b) a verification report from an independent expert, assessing the plan against good water industry practice, having regard to the asset management maturity and capability assessment disclosed on or before 31 March 2027.
- “(14) In preparing the plan under subclause (13), Tiaki Wai Limited must,—
- (a) at least 90 working days before the deadline for disclosing the plan, provide a draft of the plan, and the verification report, to the Commission for feedback; and
 - (b) if the Commission’s feedback is received within 30 working days of providing the draft plan, specify in the plan how Tiaki Wai Limited has taken into account the Commission’s feedback.
- “(15) After disclosing the plan under subclause (13), Tiaki Wai Limited must, before the end of each quarter, disclose a summary, a self-assessment rating, and reason(s) for the self-assessment rating, of Tiaki Wai Limited’s progress against the improvements identified in the plan.
- “(16) Subclause (15) ceases to apply 3 years after Tiaki Wai Limited discloses its first plan under subclause (13).
- “Early asset management plan disclosures relating to consumers*
- “(17) On or before 31 July 2027, Tiaki Wai Limited must disclose a plan specifying the matters listed in clause C7.”

Explanatory note

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

This determination amends certain provisions of the principal determination as they relate to Tiaki Wai.

The amendment is secondary legislation made under s 52P of the Commerce Act 1986.

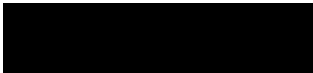
This is secondary legislation issued under the authority of the Legislation Act 2019 .	
Title	Water Services Information Disclosure (Tiaki Wai) Amendment Determination 2026
Principal or amendment	Amendment
Consolidated version	No
Empowering Act and provisions	Commerce Act 1986, section 52P
Replacement empowering Act and provisions	Not applicable
Maker name	Commerce Commission
Administering agency	Commerce Commission
Date made	12 August 2026]
Publication date	12 August 2026
Notification date	12 August 2026
Commencement date	12 August 2026
End date (when applicable)	Not applicable
Consolidation as at date	Not applicable
Related instruments	Water Services Information Disclosure Determination 2026 [2026] NZCC 3

**Consistency Accountability Statement: Water Services Information Disclosure (Tiaki Wai)
Amendment Determination 2026**

Agency Responsible	Commerce Commission
Portfolio	Commerce and Consumer Affairs
Date finalised	6 July 2026
Identification number	N/A

Statement of Review

I confirm that the Commerce Commission has assessed the above legislation, and the process for developing it, for consistency with the principles of responsible regulation as set out in section 9 of the Regulatory Standards Act 2025. This assessment identified no inconsistencies with the principles of responsible regulation.



Suzanne Stew
Chief Executive Officer
Commerce Commission