

Explanatory note for publication of non-material amendments to Airport Information Disclosure Determination (May 2026)

26 May 2026

1. We have made non-material amendments to the *Commerce Act (Specified Airport Services Information Disclosure) Determination 2010 715* (the **principal determination**).
2. We have replaced some of the schedules in the principal determination with new versions, as explained below.¹

Replacement of certain schedules

3. We have replaced the following schedules in the principal determination with new versions:²
 - 3.1. Schedules 1-17,25 (annual disclosures); and
 - 3.2. Schedule 18-20 (pricing disclosures).
4. The changes to the schedule templates include:
 - 4.1. layout changes to make the templates clearer and consistent;
 - 4.2. updates to formatting, style, and labelling;
 - 4.3. adding missing units to headers;
 - 4.4. splitting tables where this improves clarity and usability;
 - 4.5. adding new headings or categories for clarity; and
 - 4.6. removing some minor data validation settings (such as text pop-ups).
5. The revised schedules are more data-focused and consistent in structure. This makes them easier to complete and supports more efficient data processing. We consider these changes better promote the purpose of information disclosure under section 53A of the Act, as they improve the ability of interested parties to assess whether the purpose of Part 4 of the Act is being met.
6. In addition to layout changes, we have corrected identified errors or ambiguities in earlier versions of the templates where these did not accurately reflect existing requirements.

¹ The amendments are specified in the *Airport Services Information Disclosure (Non-material) Amendment Determination 2026* NZCC 16 (26 May 2026).

² The new schedules can be accessed [here](#).

7. We have also corrected a drafting error in the principal determination and the related template. The error related to the treatment of unlevered tax in Schedule 3. We have amended the definition of unlevered tax in the principal determination by replacing “less” with “plus”, so the definition now reads:
 - 7.1. **unlevered tax** means the **regulatory tax allowance** plus the **notional interest tax shield**.
8. This correction is reflected in the corresponding formula in the Schedule 3 template.
9. Other than this correction, there are no changes to the substantive data requirements. As the amendments are limited to layout and clarification, we consider them to be non-material.
10. On 5 May 2026, we invited views from interested parties on the draft changes. Feedback was received from all three regulated airports:
 - 10.1. Wellington International Airport Limited (**Wellington Airport**) and Christchurch International Airport Limited (**Christchurch Airport**) raised concerns about the readability of the draft new templates, particularly when printed. In response, we have adjusted colouring and column widths to improve readability where appropriate.
 - 10.2. Christchurch Airport also raised concerns about consistency of structure across templates. We have addressed this by adding or removing columns where necessary to improve consistency and readability.
 - 10.3. Auckland International Airport Limited (**Auckland Airport**) supported the feedback provided by Wellington and Christchurch Airports.