



BUDGET 2025 MAJOR SPENDING DECISIONS

Monitoring, Reporting, and Performance Measures for the
International Visitor Conservation and Tourism Levy

February 2026

Ministry of Business, Innovation and Employment (MBIE)

Hīkina Whakatutuki – Lifting to make successful

MBIE develops and delivers policy, services, advice and regulation to support economic growth and the prosperity and wellbeing of New Zealanders.

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Contents

- Budget Major Spending Decision Reporting..... 4
- International Visitor Conservation and Tourism Levy – Funding Uplifts (Budget 2025)..... 5
 - 1. INTENDED RESULTS, AS COMMUNICATED IN BUDGET DOCUMENTATION..... 5
 - 2. DELIVERABLES AND PLANNED TIMELINE 5
 - 3. AMOUNT ALLOCATED OVER THE FORECAST PERIOD (IN TOTAL AND ANNUALLY)..... 10
 - 4. INDICATORS OF PERFORMANCE, VALUE FOR MONEY AND REPORTING LOCATIONS. 10

Budget Major Spending Decision Reporting

Monitoring, Reporting, and Performance Measures for Major Initiatives.

Major spending decisions are made by the Government through the Budget process, including for initiatives led by the Ministry of Business, Innovation and Employment (MBIE). These decisions are subject to requirements to clearly articulate objectives, planned deliverables, funding allocations, and performance indicators. The requirements place emphasis on effective monitoring and reporting, and on achieving value for money from public investment. They are supported by a Cabinet oversight framework, including enduring systems for transparent reporting and accountability, and defined expectations for major spending decisions.

MBIE's Major budget 2024 spending decisions

- Regional Infrastructure Fund | Kānoa | Regional Economic Development & Investment Unit

MBIE's Major budget 2025 spending decisions

- New Zealand Screen Production Rebate – International | Ministry of Business, Innovation and Employment
- Invest NZ Establishment | Ministry of Business, Innovation and Employment
- International Visitor Conservation and Tourism Levy – Funding Uplifts | Ministry of Business, Innovation and Employment

Who has set reporting requirements for major spending decisions?

Cabinet has established an enduring system for monitoring and reporting on major operating spending decisions of government. There are two different sets of requirements, one for *Major spending decisions* and another for *Major forecast savings and revenue decisions* [[Cabinet Paper: ECO-24-SUB-0231](#) refers]. Beyond these requirements, Cabinet can set additional reporting requirements.

List of major spending decisions: [Reporting on major spending decisions | The Treasury New Zealand](#)

Following the first cabinet decision, Treasury onboards budget decisions as major budget decisions.

What are the reporting requirements for major spending decisions?

For each identified major spending decision, Departments are required to report the **name of the decision as per the Summary of Initiatives for that Budget**, and the:

- **intended results**, as communicated in Budget documentation
- **deliverables** and planned timeline
- **amount allocated** over the forecast period (in **total** and **annually**)
- **indicators** of performance and value for money, and
- **where** (this must include the Department's Annual Report and departmental website) and **how frequently** the above information will be reported.

The Treasury will be capturing the reporting on each decision available on departmental websites as of December 31 and June 30 each year.

The reporting requirements cease, on major spending decisions of government, when the major spending decision is offboarded by the Treasury.

International Visitor Conservation and Tourism Levy – Funding Uplifts (Budget 2025)

In Budget 2025, MBIE and DOC received funding for the major spending decision, International Visitor Conservation and Tourism Levy – Funding Uplifts. The IVL is a \$100 levy on most international visitors. This budget decision allocated \$55m to DOC and \$35m to MBIE for discretionary investment plans.

The remaining IVL revenue offsets existing Crown expenditure on tourism and conservation on a 50:50 basis. Cabinet identified the IVL funding uplifts as a major spending decision with reporting responsibilities transferred to MBIE in December 2025.

1. INTENDED RESULTS, AS COMMUNICATED IN BUDGET DOCUMENTATION

Problem Definition:

International Visitor Conservation and Tourism Levy (IVL)

The purpose of the levy is to fund, or contribute to the funding of:

- conservation:
- infrastructure used for tourism (including the cost of operating the infrastructure):
- other initiatives related to tourism

Outcomes:

The IVL will invest in tourism and conservation projects that are or have the potential to be nationally significant or provide a coordinated approach to addressing shared tourism system challenges. The Minister of Finance has directed IVL Ministers (the Ministers of Tourism and Conservation) to ensure that IVL investments will be targeted at the following objectives:

- increase visitor numbers to maximise the economic contribution tourism makes to New Zealand
- enhance the visitor experience, managing the impact on the conservation estate and retaining public consent to allow for continuous growth, and
- demonstrate robust value for money and alignment with overall Government priorities.

2. DELIVERABLES AND PLANNED TIMELINE

Deliverables and planned timeline for all active or completed Projects within the six-month reporting period (30 December 2025)

Conservation funding commitments by project

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
1	Ruapekapeka Pā (Development of the Pā as an attraction for visitors, and support of Te Ruapekapeka Trust to commemorate the 175th anniversary of the Battle of Ruapekapeka Pā)	Completed (due:24/25)	2025/26	Exceptional visitor experiences at our popular places
2	Foundational work for the eradication of pigs, cats and mice from Auckland Island / Maukahuka (Pave the way for the eradication of mammalian predators from Auckland Island in the Sub Antarctica. Progress the eradication of pigs, cats and mice from Auckland Islands/Maukahuka)	On track	2025/26	Supporting thriving landscapes in our National Parks and at popular visitor sites
3	Biodiversity Investment Approach project (Development of a multi-year biodiversity investment planning system that enables the Government, DOC, and partners to make better informed and transparent decisions on biodiversity investment)	On track	2025/26	Restoring unique wildlife in national parks, islands and popular sites

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
4	Westland Destination Management: delivery of eight projects on the West Coast to enhance visitor access to conservation and tourism activities	Delayed (paused in 20/21, restart approved 23/24)	2026/27	Exceptional visitor experiences at our popular places
5	Expanding landscape predator control Rakiura	On track	2026/27	Supporting thriving landscapes in our National Parks and at popular visitor sites
6	Expanding landscape predator control in National Parks	On track	2026/27	Supporting thriving landscapes in our National Parks and at popular visitor sites
7	Co-investment: maximising outcome achieved with co-investment on landscape scale projects: e.g. Predator Free South Westland, Te Manahuna Aoraki, Project Janszoon and Taranaki Mounga	On track	2026/27	Supporting thriving landscapes in our National Parks and at popular visitor sites
8	Deer and goat management in National Parks and popular visitor areas (Reduction in the impact of deer on biodiversity in Fiordland and Central North Island through collaboration with the hunting sector)	On track	2026/27	Supporting thriving landscapes in our National Parks and at popular visitor sites
9	Tāmaki predator free islands: Reducing weed populations for healthier ecosystems, biodiversity and scenic values	On track	2026/27	Supporting thriving landscapes in our National Parks and at popular visitor sites
10	Stop spread of wallabies into Iconic landscapes (Stopping spread of wallabies, resulting in improved structure of indigenous forests)	On track	2026/27	Supporting thriving landscapes in our National Parks and at popular visitor sites
11	Addressing pressures at our popular visitor sites: Summer visitor pressures (Improved experience for visitors at popular sites by providing increased levels of service) (Aoraki/Franz)	On track	2026/27	Exceptional visitor experiences at our popular places
12	Addressing pressures at our popular visitor sites: Cape Rodney – Ōkakari Point Marine Reserve (Goat Island / Te Hāwera-a-Maki) (An improved experience for visitors reflective of an Icon site with significant cultural heritage)	On track	2026/27	Exceptional visitor experiences at our popular places
13	Addressing pressures at our popular visitor sites: Motutapu Island (An improved campground and ablution block at Home Bay and upgraded wharf)	On track	2026/27	Exceptional visitor experiences at our popular places
14	Addressing pressures at our popular visitor sites: Rangitoto (An improved visitor experience with upgraded visitor arrival area)	On track	2026/27	Exceptional visitor experiences at our popular places
15	Addressing pressures at our popular visitor sites: Safety of visitor structures (Confidence that 116 high-use cable structures (e.g. bridges and wire crossings) in popular areas are well maintained)	On track	2026/27	Exceptional visitor experiences at our popular places
16	Car Park Charging Pilot	On track	2026/27	Exceptional visitor experiences at our popular places

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
17	Nationwide campaign to connect New Zealanders to nature (Information and advocacy activities to connect people to nature and visitor experiences across the country, and make it easier for people to get involved through activities like donating, volunteering and investing)	On track	2026/27	All outcomes
18	Continuing delivery of the Tongariro Alpine Crossing Sustainable Management Plan (Development and implementation of a sustainable visitor management model for the crossing that addresses visitor impacts and protects Tongariro's intrinsic values)	On track	2026/27	Exceptional visitor experiences at our popular places
19	Hauraki Gulf marine protection (relates to B22 Revitalising the Hauraki Gulf) (Bridge funding for the protection of large areas of the Hauraki Gulf, increasing the areas of the Hauraki Gulf under protection from 6.7% to 18%, removing anthropogenic pressures that have negative impacts on marine species including indigenous species, and research and monitoring components of the work)	On track	2025/26	Supporting thriving landscapes in our National Parks and at popular visitor sites
20	Piopiotahi / Milford Project: delivery improvements along the Milford Road	On track	2027/28	Exceptional visitor experiences at our popular places
21	Expanding landscape scale predator control in National Parks and popular visitor areas (Protection of critically endangered species in national parks, with increased number of iconic birds in national parks, increasing the likelihood of visitors experiencing them)	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
22	Goat management in National Parks and popular visitor areas	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
23	Stop the spread and remove wilding conifers from iconic landscapes (Controlling wilding conifers at iconic landscape sites, increasing the biodiversity and scenic value of these places, and ensuring the land is productive)	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
24	Manage weeds at iconic sites (Reducing transformational weed populations, leading to healthier island ecosystems and improving biodiversity and scenic value for visitors)	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
25	Increasing populations of threatened species in national parks, islands and visitor sites	On track	2027/28	Restoring unique wildlife in national parks, islands and popular sites
26	Managing visitor pressures: multi-faceted approach to managing visitor pressure at places and destinations	On track	2027/28	Exceptional visitor experiences at our popular places
27	Managing core visitor products: Great Walks and popular campsites: upgrade and maintain to improve visitor experience, support revenue generation and improved cost recovery	On track	2027/28	Exceptional visitor experiences at our popular places

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
28	Supporting the ongoing management of five protected species and their habitats within Sanctuary Mountain Maungatautari, ensuring their recovery and cultural legacy (kākāpō, takahē, hihi, Hochstetter's frog, and Mahoenui giant wētā)	On track	2027/28	Restoring unique wildlife in national parks, islands and popular sites
29	The Aorangi Awarua Trust are undertaking mustelid, possum and rat control across 2,400 ha of Māori land in the Ruahine ranges to protect native taonga species including whio (Nationally Vulnerable) and ngata / Marchant's land snail (At Risk – Declining).	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
30	Kaimai Mamaku Forest Goat Eradication	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
31	Te Urewera: undertaking pest control to allow biodiversity to recover	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
32	Huts of Recreational Importance (A new programme to support the maintenance and management of Huts of Recreational Importance through partnerships over the next 4 years)	On track	2027/28	Exceptional visitor experiences at our popular places
33	Redeveloping and maintaining the track at Cathedral Cove (Plan, build, reopen and maintain an overland track as part of continued recovery work from Cyclone Garielle damage)	On track	2027/28	Exceptional visitor experiences at our popular places
34	Enhancing existing iconic short walks and day hikes (Enhance existing iconic tracks and expand the Department of Conservation's network of short walks and day hikes)	On track	2027/28	Exceptional visitor experiences at our popular places
35	Increasing efforts to keep Aotearoa free from sea spurge (Expand programme to monitor and eradicate sea spurge along New Zealand's coastline)	On track	2027/28	Supporting thriving landscapes in our National Parks and at popular visitor sites
36	Kākāpō Recovery Programme (Development of a long-term sustainable management approach for kākāpō and establishment of new habitat sites)	On track	2028/29	Restoring unique wildlife in national parks, islands and popular sites

Tourism funding commitments by project

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
1	Ngā Haerenga New Zealand Cycle Trails	On track	Ongoing	Enhance the visitor experience
2	Tourism New Zealand Marketing New Zealand as a Visitor Destination	On track	Ongoing	Increase visitor numbers

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
3	Tourism New Zealand – Accelerated Australia Autumn Activity 2025	Completed	2024/25	Increase visitor numbers
4	Tourism New Zealand – Accelerate the global launch of new 100% Pure New Zealand campaign	Completed	2024/25	Increase visitor numbers
5	Electrifying the Great Rides Fund	On track	2024/25	Increase visitor numbers
6	Tourism New Zealand – International marketing in core markets 2024/25	On track	2024/25	Increase visitor numbers
7	Tourism Funding Flows and Impacts Report	Completed	2025/26	Enhance the visitor experience
8	Freedom Camping (Implementation of reforms funding the establishment costs of the regulator and system)	On track	2025/26	Enhance the visitor experience
9	i-SITE Network (Develop the brand of the i-SITE network, upgrade the physical interior of 14 i-SITEs, create an online booking capability within the i-SITE website)	On track	2025/26	Enhance the visitor experience
10	Regional Events Promotion Fund	On track	2025/26	Increase visitor numbers
11	Tourism New Zealand – International marketing in core markets 2025/26	On track	2025/26	Increase visitor numbers
12	Tourism New Zealand – International marketing in emerging markets 2025/26	On track	2025/26	Increase visitor numbers
13	Nelson Tasman Marketing: 2025 Flood Recovery	On track	2025/26	Increase visitor numbers
14	'Strengthening Futures' - 2025 Hospitality and Tourism Workforce Survey	On track	2025/26	Enhance the visitor experience
15	International Conference Attendance	On track	2025/26	Increase visitor numbers
16	Tourism Data Programme	On track	2026/27	Increase visitor numbers
17	Tourism New Zealand – business events and subvention for events to be held in 2026	On track	2026/27	Increase visitor numbers
18	Event Boost Fund	On track	2026/27	Increase visitor numbers
19	West Coast Wilderness Cycle Trail – Totara River Bridge Replacement	On track	2026/27	Enhance the visitor experience
20	Te Haeata Industry-Led Qualification for the Business Events Sector	On track	2026/27	Increase visitor numbers

REF	DELIVERABLE (PROJECT)	STATUS	TIMELINE (DUE DATE)	OUTCOME
21	Department of Conservation – Co-investment for improvements along the Milford Road corridor	On track	2027/28	Enhance the visitor experience
22	Michelin Guide Programme	On track	2027/28	Enhance the visitor experience
23	NCEA Tourism Programme (Investment in NCEA programme of learning for tourism)	Discontinued	N/A	Enhance the visitor experience

3. AMOUNT ALLOCATED OVER THE FORECAST PERIOD (IN TOTAL AND ANNUALLY)

The International Visitor Conservation and Tourism Levy (IVL) fund these initiatives without impacting the Budget 2025 operating allowance.

The IVL rate increased to \$100 per person from 1 October 2024, and total revenue includes funds from the existing rate. This budget decision allocated \$55 million for the Department of Conservation (DOC) and \$35 million for the Ministry of Business, Innovation and Employment (MBIE) for discretionary investment plans. Any revenue beyond the \$90 million per annum will offset existing Crown spending on tourism and conservation.

Cabinet has agreed that up to \$35 million annually will support new activities in the Tourism and Hospitality portfolio and \$55 million annually for new activities for the Conservation portfolio, with plans approved by Joint Ministers and reported publicly twice a year. Revenue may vary, and adjustments can be made across financial years to ensure flexibility.

The table below contains the breakdown of Budget 2025 decisions in relation to additional fund from the levy increase. [refer: [Financial Recommendations: Budget Significant Cabinet Minute 2025 - 08 Business, Science and Innovation - 14 April 2025 - Budget 2025 Information Release](#) and [Financial Recommendations: Budget Significant Cabinet Minute 2025 - 10 Conservation - 14 April 2025 - Budget 2025 Information Release](#)].

INITIATIVE	DEPARTMENT	2024/25 (\$m)	2025/26 (\$m)	2026/27 (\$m)	2027/28 (\$m)	2028/29 (\$m)	TOTAL
International Visitor Conservation and Tourism Levy – Conservation Funding Uplift	DoC	-	55.000	55.000	55.000	55.000	220.000
	MBIE	-	35.000	35.000	35.000	35.000	140.000
Totals:		-	90.000	90.000	90.000	90.000	360.000

4. INDICATORS OF PERFORMANCE, VALUE FOR MONEY AND REPORTING LOCATIONS.

MBIE and the Department of Conservation (DOC) are committed to publishing a full set of indicators for the 2025/26 IVL investments.

SORT-TERM INDICATORS		
Indicator	(Other) Reporting channels and timeline	Year 1 Progress (6 months to Dec 2025)
Total Tourism projects funded through Budget 25 or earlier	-	Result: 23
Total Conservation projects funded through Budget 2025 or earlier	-	Result: 36