

National – ACT – NZ First policy compilation

Economy and Productivity:
Government spending

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan ¹	Tax Plan Back Pocket Boost ²
Public sector expenditure		When evaluating government expenditure, it should be assessed on the extent to which it is delivering public goods, social insurance, regulating market failure and political choice.	Reduce Core Crown expenditure as a proportion of the overall economy. Recognise that expenditure on wealth creation and infrastructure is prioritised over expenditure on consumption.		Put a stop to costly, bureaucratic restructures and mergers of government entities and agencies. Slash the use of working groups, task forces and reviews to develop policy.	National will restore discipline to government spending. Over time we aim to return core Crown expenditure to around 30% of GDP.	
Surplus and debt						National will return to surplus in 2026/27 and will deliver sustainable surpluses over the medium term so New Zealand can reduce debt and rebuild the country's ability to deal with the next rainy day. By 2027/28, debt will be \$3.4 billion lower than forecast in the PREFU. In addition, National's Fiscal Plan provides for significant spending buffers to deal with the unexpected, with \$9.9 billion of unallocated operating spending over the next four years.	
Back office functions		Deliver savings in public sector spending by reducing non-essential back office functions, with expenditure reduction targets to be set for each agency, informed by the increase in back office head count at that agency since 2017.			Reduce spending on back-office functions in government departments by \$594 million per year (less than 0.5 per cent of total government spending) to fund National's Back Pocket Boost tax relief plan.	National has also outlined a programme of savings to support its tax plan. This includes ... reducing spending from the back-office bureaucracy, excluding non-core and frontline agencies such as health, education and corrections.	National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation. Reprioritisations include: \$594 million on average per year reduction in spending on back-office functions in government departments, excluding non-core and frontline agencies.

¹ The Parties recognise that details of the Fiscal Plan may be subject to amendment in response to significant new information or events. See paragraph 15 of the National – ACT coalition agreement.

² Note that only the key points have been taken from the Tax Plan | Back Pocket Boost.

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Frontline funding					Target spending on the frontline – and increase funding for frontline Health and Education by at least the rate of inflation every year.	National can reduce the size of future budget spending allowances while still investing in the frontline, building infrastructure and delivering tax cuts. National has also outlined a programme of savings to support its tax plan. This includes cutting spending on consultants and reducing spending from the back-office bureaucracy, excluding non-core and frontline agencies such as health, education and corrections.	
Consultants and contractors	Start reducing public sector expenditure, including consultant and contractor expenditure.			Instruct public sector Chief Executives to begin reducing consultant and contractor expenditure, and to report on current spending within 100 days.	Reduce spending on consultants and contractors by \$400 million per year. Direct public sector agencies to end the culture of relying on contractors to do the regular job of a public servant at a massive premium.	National has also outlined a programme of savings to support its tax plan. This includes cutting spending on consultants ... excluding non-core and frontline agencies such as health, education and corrections.	National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation: \$400 million on average per year reduction in government spending on consultants.
Targets					Establish Better Public Service Targets, setting out specific measurable targets for the delivery of public services, reporting against these and holding ministers and agencies accountable for delivery.		
Treasury spending performance report					Require Treasury to report on the performance of major spending initiatives alongside the annual budget documents.		

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Public sector pay linked to performance					Link pay for public sector chief executives and their deputies to outcomes to encourage high performance and ensure accountability.		

Economy and Productivity:
Planning and Recovery

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Industry Transformation Plans	Stop work on Industry Transformation Plans.	Immediately issue stop-work notices on several workstreams, including Industry Transformation Plans.					
Cyclone and flood recovery	<p>Meet with councils and communities to establish regional requirements for recovery from Cyclone Gabrielle and other recent major flooding events.</p> <p>Make any additional Orders in Council needed to speed up cyclone and flood recovery efforts.</p>			<p>Meet with Councils and communities to establish regional requirements for recovery from Cyclone Gabrielle and other recent major flooding events.</p> <p>Make any additional Orders in Council needed to remove red tape to speed up cyclone and flood recovery efforts.</p>	<p>Establish a cyclone and flood recovery ombudsman to ensure faster and fairer disaster recovery.</p> <p>Expedite the consenting process and remove red tape to speed up the cyclone and flood rebuild and prioritise infrastructure that connects communities and regions affected by recent weather events.</p> <p>Unblock the EQC assessment pipeline to reduce delays in determining land values for flood affected properties.</p>	\$7 million over two years for a Cyclone and Flood Recovery Ombudsman, to be funded from the National Resilience Programme, of which \$4.9 billion remains unspent according to the PREFU.	

Economy and Productivity:
Energy

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Lake Onslow	Stop work on the Lake Onslow pumped hydro scheme.	Immediately issue stop-work notices on several workstreams, including Lake Onslow pumped hydro.	Reduce Core Crown expenditure as a proportion of the overall economy.	Stop work on Labour's Lake Onslow pumped hydro scheme.	Scrap Labour's proposed \$16 billion Lake Onslow pumped hydro boondoggle.		
Renewable energy production	Begin efforts to double renewable energy production, including a NPS on Renewable Electricity Generation.		Examine transmission and connection pricing to facilitate cost effective connection of new renewable generation resources, both on-shore and off-shore. Deliver Net Zero by 2050 including by doubling New Zealand's renewable electricity.	Begin efforts to double renewable energy production, including work to issue a National Policy Statement for Renewable Electricity Generation.	Double New Zealand's supply of clean, renewable electricity by requiring renewable energy project consents to be issued within one year.		
Energy prices			Assess and respond to the impact that energy prices have on inflation including consumer led institutional improvements.				
Energy regulations			Require the electricity regulator to implement regulations such that there is sufficient electricity infrastructure to ensure security of supply and avoid excessive prices.				
Low carbon fuel			Plan for transitional low carbon fuels, including the infrastructure needed to increase the use of methanol and hydrogen to achieve sovereign fuel resilience.				
Oil and gas exploration		Repeal the ban on offshore oil and gas exploration.	Future-proof the natural gas industry by restarting offshore exploration and supporting development of hydrogen technology to produce hydrogen from natural gas without co-production of CO2.		Repeal the ban on oil and gas exploration to reduce New Zealand's reliance on imported coal and ensure gas can be used as a transition fuel as we move towards Net Zero 2050.		

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Hydrogen exploration			Ensure the government's energy settings allow for the exploration of natural geological hydrogen in New Zealand, to maximise future energy resilience.				
Minerals		Update the Crown Minerals Act 1991 to clarify its role as promoting the use of Crown minerals. Explore the potential for a critical minerals list, where such minerals would have a preferential pathway for development once identified.	Investigate the strategic opportunities in New Zealand's mineral resources, including vanadium, and develop a plan to develop these opportunities.				
Lines companies			Investigate the threshold at which local lines companies can invest in generation assets.				
Climate change and energy security			Ensure that climate change policies are aligned and do not undermine national energy security.				

Economy and Productivity:
Transport | Roads | Fuel

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Auckland Regional Fuel Tax	Introduce legislation to remove the Auckland Regional Fuel Tax.			Introduce legislation to remove the Auckland Regional Fuel Tax which adds 11.5 cents per litre of petrol, or \$7.70 for a full tank.	Abolish the Auckland Regional Fuel Tax.		Remove the Auckland Regional Fuel Tax which adds 11.5 cents per litre of petrol.
Auckland road charging		Work with Auckland Council to implement time of use road charging to reduce congestion and improve travel time reliability.					
Let's Get Wellington Moving	Withdraw central government from Let's Get Wellington Moving (LGWM).	Immediately issue stop-work notices on several workstreams, including Let's Get Wellington Moving.	Cancel [...] Let's Get Wellington Moving	Withdraw central government from Labour's failed Let's Get Wellington Moving programme.			
Cycleways			[...] reduce expenditure on cycleways.				
Lower North Island train services					Invest in improvements to increase capacity and reliability on Lower North Island train services for passengers and freight.		
South Island transport infrastructure					Deliver upgrades to transport infrastructure in Ashburton, Queenstown, Otago and Southland.		

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National Land Transport Fund						<p>National will make a significant contribution to the National Land Transport Fund worth \$3.7 billion over four years to support the delivery of new Roads of National Significance and public transport projects.</p> <ul style="list-style-type: none"> • \$2.1 billion from the operating allowance, and • \$1.6 billion of capital contributions met from the MYCA. <p>National's contributions to the NLTF replace the following funding set out in PREFU:</p> <ul style="list-style-type: none"> • \$2.1 billion from increases to fuel taxes • \$1.2 billion of operating contributions • \$500 million from the Climate Emergency Response Fund 	

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Private funding for infrastructure projects						<p>As detailed in National's Transport for the Future policy, additional private sector financing is anticipated for a series of projects, specifically identified to unlock housing growth, including Northwest Rapid Transit and four roading projects. Funding options for these projects are expected to include value capture charges, tolls, and other cost recovery tools.</p> <p>In addition to the Crown contribution set out in the Fiscal Plan, a number of new projects will be funded using private capital – with new cost recovery tools, like tolls and value capture levies, being introduced to cover the cost of these projects.</p>	
Government Policy Statement on Land Transport						<p>National will issue a new Government Policy Statement on Land Transport, in line with the funding set out in this Fiscal Plan. As outlined in Transport for the Future, priority will be given to state highway improvements, road maintenance including fixing potholes, and the roll-out of a nationwide EV charging network. National intends to spend less on other areas such as coastal shipping, inter-regional public transport and walking and cycling.</p>	

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Transport | Roads | Fuel

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Fuel tax	Cancel fuel tax hikes.	Work to replace fuel excise taxes with electronic road user charging for all vehicles, starting with electric vehicles.		Cancel Labour's planned fuel tax hikes which would add another 12 cents per litre of petrol, or an extra \$8 for a full tank.	Cancel Labour's planned petrol tax increase and freeze petrol taxes for three years.		Cancel Labour's planned fuel tax hikes which would add 12 cents per litre of petrol, or \$8 for a full tank.
Electric Vehicles ("EV")		National's commitment to supercharge electric vehicle infrastructure with a comprehensive, nationwide network of 10,000 public EV chargers by 2030 will specifically take into account ACT's concern that there be robust cost benefit analysis to ensure maximum benefit for government investment.			Supercharge electric vehicle infrastructure with a comprehensive, nationwide network of 10,000 public EV chargers by 2030. Eliminate the need for resource consents for EV charging points to reduce up-front costs.		
Fuel security			Commission a study into New Zealand's fuel security requirements. Investigate the reopening of Marsden Point Refinery. This includes establishing a Fuel Security Plan to safeguard our transport and logistics systems and emergency services from any international or domestic disruption.				
Connecting Marsden Point and Northport			Progress further work examining connecting the railway to Marsden Point and Northport from the Northern Main Truck Line.				
Dry dock at Marsden Point			Progress the detailed business case for a dry dock at Marsden Point to service domestic and international shipping needs and to support our Navy vessels, with investigation of funding options including commercial partnerships.				

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Roads of National Significance	Begin work on a new GPS reflecting the new Roads of National Significance and new public transport priorities.		Build infrastructure with 13 new Roads of National Significant and four major public transport upgrades.	Issue a draft new Government Policy Statement on Transport reflecting National's new Roads of National Significance and public transport projects.	Deliver 13 new Roads of National Significance, including the initial stages of a long-term vision of four lanes from Whangārei to Tauranga – starting with Whangārei to Port Marsden, Warkworth to Wellsford, Cambridge to Piarere and Tauriko West State Highway 29.		
Roads for housing					Invest in roads to unlock urban housing growth including Southern Links in Hamilton, Petone to Grenada and the Cross Valley Link in Wellington and the Hutt Valley, and the North West Alternative State Highway in Auckland.		
Clean Car Discount scheme	Repeal the Clean Car Discount scheme by 31 December 2023.	Repeal the Clean Car Discount.		Repeal Labour's Ute Tax by 31 Dec 2023.	Scrap the 'Ute Tax'.	National will repeal the Ute Tax, including stopping the Clean Car Discount, with funding required to close this programme outlined in National's Supercharging EV Infrastructure policy document.	
Speed limits	Stop blanket speed limit reductions and start work on replacing the Land Transport Rule: Setting of Speed Limits 2022.	Reverse speed limit reductions where it is safe to do so.		Stop Labour's blanket speed limit reductions and start work on replacing the Land Transport Rule: Setting of Speed Limits 2022.			
Auckland Light Rail project	Stop central government work on the Auckland Light Rail project.	Immediately issue stop-work notices on several workstreams, including Auckland Light Rail.	Cancel Auckland Light Rail [...]	Cancel Labour's Auckland Light Rail project.	End the proposed \$30 billion Auckland Light Rail farce that has cost taxpayers \$155 million over the last six years but delivered zero metres of track.		

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Transport | Roads | Fuel

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Auckland rapid transit network					Deliver a rapid transit network for Auckland, with public transport corridors in the North West, Airport to Botany, and completion of the Eastern Busway.		
Brynderwyns			Commit to building a four-lane highway alternative for the Brynderwyns and investigate the use of private finance to accelerate construction.				

Economy and Productivity:
Employment

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Fair Pay	Repeal the Fair Pay Agreements legislation.	Repeal the Fair Pay Agreements regime by Christmas 2023.		Repeal Labour's "Fair Pay" legislation.	Scrap Labour's Fair Pay Agreements regime, which is not about fair pay but rather about the Government imposing mandatory union deals on Kiwi workplaces that remove flexibility for employers and employees at the very time we need to be more agile than ever.		
Trial periods	Introduce legislation to restore 90-day trial periods for all businesses.	Expand 90-day trials to apply to all businesses.		Introduce legislation to restore 90-day trial periods for all businesses.	Restore 90-day trials for businesses with more than 20 staff, to allow them to take a chance on someone they might not otherwise hire.		
Health and Safety		Reform health and safety law and regulations.					
Personal grievances		Consider simplifying personal grievances and in particular removing the eligibility for remedies if the employee is at fault, and setting an income threshold above which a personal grievance could not be pursued.					
Contractors		Maintain the status quo that contractors who have explicitly signed up for a contracting arrangement can't challenge their employment status in the Employment Court.					
Minimum wage			Commit to moderate increases to the minimum wage every year.				

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Employment

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Essential workers			Investigate the establishment of an "Essential Worker" workforce planning mechanism to better plan for skill or labour shortages in the long term.				
Income Insurance Scheme	Stop work on the Income Insurance Scheme.	Immediately issue stop-work notices on several workstreams, including Income Insurance.		Stop all work on Labour's Jobs Tax (Income Insurance Scheme).	Stop all work on Labour's planned income insurance 'Jobs Tax'.		
Tax treatment for startups					Investigate changes to the tax treatment of options issued by startups to their staff to make it easier to attract and retain talent in their early years.		

Economy and Productivity:
Regulation and Competition

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Regulation	Start work to improve the quality of regulation.	<p>Legislate to improve the quality of regulation, ensuring that regulatory decisions are based on principles of good law-making and economic efficiency, by passing the Regulatory Standards Act as soon as practicable.</p> <p>Immediately establish a new ministerial portfolio for Regulation.</p> <p>Establish a new government department, required to assess the quality of new and existing legislation and regulation, funded by disestablishing the Productivity Commission and consolidating some regulatory quality work across the public sector where appropriate.</p> <p>In consultation with the relevant Minister, carry out regulation sector reviews, which could include the primary industries, the finance sector, early childhood education, and healthcare occupational licencing, in each case producing an omnibus bill for regulatory reform of laws affecting the sector.</p>					
Market studies		Reform market studies introduced by the Commerce Amendment Act 2018 to focus on reducing regulatory barriers to new entrants to drive competition.					

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Regulation and Competition

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Banking			Establish a select committee inquiry into banking competition with broad and deep criteria to focus on competitiveness, customer services, and profitability.				
Grocery			Establish a select committee inquiry into banking competition with broad and deep criteria to focus on competitiveness, customer services, and profitability.				

Economy and Productivity:
Infrastructure

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
National Infrastructure Agency	Begin work on a National Infrastructure Agency.		<p>Establish a National Infrastructure Agency under the direction of relevant Ministers, to coordinate government funding, connect investors with New Zealand infrastructure, and improve funding, procurement, and delivery to:</p> <ul style="list-style-type: none"> • Prioritise regional and national projects of significance. • Facilitate or procure funding for regional and national projects of significance. • Procure from government agencies for appropriate Crown projects. • Oversee procurement from the private sector. 	Begin work on establishing a National Infrastructure Agency.	Establish a National Infrastructure Agency to coordinate government funding, connect domestic and offshore investors with New Zealand infrastructure, and improve funding, procurement and delivery.		
Water services	Introduce legislation to repeal the Water Services Entities Act 2022.	Immediately issue stop-work notices on several workstreams, including Three Waters (with assets returned to council ownership).		Repeal Labour's Three Waters legislation	<p>Repeal Three Waters legislation within our first 100 days.</p> <p>Restore council ownership and control of water assets, with strict rules for water quality and investment requirements.</p> <p>Introduce a requirement for water service delivery models to be financially sustainable, so that future generations don't inherit outdated or failing infrastructure.</p>		

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Infrastructure

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Resource management	Repeal the Spatial Planning and Natural and Built Environment Act and introduce a fast-track consenting regime.	<p>Repeal the Natural and Built Environment Act 2023 and the Spatial Planning Act 2023 by Christmas.</p> <p>Amend the Resource Management Act 1991 to make it easier to consent new infrastructure including renewable energy, allow farmers to farm, get more houses built, and enable aquaculture and other primary industries.</p> <p>Replace the Resource Management Act 1991 with new resource management laws premised on the enjoyment of property rights as a guiding principle.</p>	<p>Repeal the Natural and Built Environment Act 2023 and the Spatial Planning Act 2023.</p> <p>Amend the Resource Management Act 1991 to:</p> <ul style="list-style-type: none"> • Make it easier to consent new infrastructure including renewable energy, allow farmers to farm, get more houses built, and enhance primary sector including fish and aquaculture, forestry, pastoral, horticulture and mining. • Streamline the plan preparation process in Schedule I of the RMA. • Simplify the planning system and related statutes including the Public Works Act and the Reserves Act. • The Parties commit to establish a fast-track one-stop-shop consenting and permitting process for regional and national projects of significance. The process will include a referral by Ministers for suitable projects. A Bill to introduce this process and make other essential statutory amendments will have its first reading as part of the government's 100 day plan. 	Repeal Labour's RMA 2.0 legislation and introduce a fast-track consenting regime.	Repeal Labour's RMA 2.0 changes which will increase bureaucracy, increase legal complexity and remove local decision making.		

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Infrastructure

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City and regional infrastructure		Institute long-term city and regional infrastructure deals, allowing PPPs, tolling and value capture rating to fund infrastructure.	Establish a Regional Infrastructure Fund with \$1.2 billion in capital funding over the Parliamentary term.		Partner with local governments to create City and Regional deals to create long-term pipelines of projects to increase economic growth and productivity.		
Infrastructure pipeline					Develop a 30-year infrastructure pipeline to deliver long-term certainty, enable more effective planning, and reduce project costs.		
Consent requirements					<p>Remove the need for growers to obtain a resource consent to grow food or rotate crops within a catchment.</p> <p>Remove the need for farmers to obtain a resource consent to build larger-scale water storage schemes on land.</p> <p>Eliminate consent requirements for upgrades to electricity transmission and lines infrastructure.</p> <p>Deliver one year consenting for major infrastructure projects.</p>		
Heavy industry			Prioritise strategic infrastructure to improve the resilience of heavy industry in New Zealand.				
Ports			Facilitate the development and efficiency of ports and strengthen international supply networks.				

Economy and Productivity:
Infrastructure

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Building consents		Explore allowing home builders to opt out of needing a building consent provided they have long-term insurance for the building work.			Streamline building consents and make construction more efficient by requiring councils to accept video and photo evidence of work done.		
Code Compliance Certificates					Streamline Code Compliance Certificates by requiring them to be issued within five working days after a building passes final inspection.		
Building Act clarification					Define 'minor variation' in the Building Act to avoid consents for negligible product or design changes.		
National Multi-Use Approval process					Widen the National Multi-Use Approval process for new product solutions and building methods to allow approvals by other accredited agencies such as CodeMark or BRANZ.		
Infrastructure Funding and Financing Act amendment					Amend the Infrastructure Funding and Financing Act to reduce red tape for developers to fund infrastructure.		
Building materials				Introduce legislation mandating approval of building materials and product systems meeting international standards equivalent to New Zealand's.	Strengthen competition for building materials with automatic approval for appropriately certified building materials from the US, Europe, the UK and Australia.		

Economy and Productivity:
Natural Resources

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Significant Natural Areas	Begin to cease implementation of new Significant Natural Areas and seek advice on operation of the areas.	Cease implementation of new Significant Natural Areas and seek advice on the operation of existing Significant Natural Areas as part of the Government's programme to reform the Resource Management Act.					
Biodiversity			Commence an urgent review into the implementation of the National Policy Statement on Indigenous Biodiversity before any implementation.				
Freshwater management		<p>Replace the National Policy Statement for Freshwater Management 2020 to allow district councils more flexibility in how they meet environmental limits and seek advice on how to exempt councils from obligations under the National Policy Statement for Freshwater Management 2020 as soon as practicable.</p> <p>Replace the National Policy Statement for Freshwater Management 2020 to rebalance Te Mana o te Wai to better reflect the interests of all water users.</p>	Replace the National Policy Statement for Freshwater Management 2020 and the National Environmental Standards for Freshwater to better reflect the interests of all water users.				

Economy and Productivity:
Investments

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Overseas Investment Act 2005		Amend the Overseas Investment Act 2005 to limit ministerial decision making to national security concerns and make such decision making more timely.					
KiwiSaver Investments					Allow KiwiSavers to invest in more than one provider, driving innovation, boosting competition and putting downward pressure on fees.		
Build-to-Rent projects	Take policy decisions to amend the Overseas Investment Act 2005 to make it easier for build-to-rent housing to be developed in New Zealand.			Amend the Overseas Investment Act 2005 to make it easier for Build-to-Rent housing to be developed in New Zealand.	Amend the Overseas Investment Act and Income Tax Act to give investors certainty to invest in Build-to-Rent projects.		

Economy and Productivity:
Cost of living

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Economy			Lower inflation and grow the economy to ease the cost of living and create better paying jobs.				

Economy and Productivity:
Housing and Tenancy

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Housing	Begin work to enable more houses to be built, by implementing the Going for Housing Growth policy and making the Medium Density Residential Standards optional for councils.	<p>National's Going for Housing Growth policy will now accommodate the ACT/National agreement to make the Medium Density Residential Standards (MDRS) optional for councils, and to consider sharing a portion of GST collected on new residential builds with councils.</p> <p>Introduce financial incentives for councils to enable more housing, including considering sharing a portion of GST collected on new residential builds with councils.</p> <p>Legislate to make the MDRS optional for councils, with the need for councils to ratify any use of MDRS, including existing zones.</p>		Begin work on National's Going for Housing Growth policy, to expand housing supply, build infrastructure and give councils flexibility over MDRS standards.	<p>Unlock land for housing by requiring councils in major towns and cities to zone land for 30 years' worth of housing demand immediately.</p> <p>Provide housing performance incentives for councils, with a \$1 billion fund for Build-for-Growth incentive payments for councils that deliver more new housing, funded by stopping failed programmes like KiwiBuild.</p>	<p>National will also establish "Build for Growth" payments - worth \$25,000 for every house a council delivers above their five-year average. Initial funding for this programme will come from closing a series of existing initiatives, including Kāinga Ora's land acquisition programme, the Housing Acceleration Fund, the Affordable Housing Fund, and the Buying Off the Plans initiative.</p> <p>National will re-estimate the savings available once in Government to establish initial funding for Build for Growth - with further funding possible from future budgets if these funds are exhausted.</p> <p>The exact level of funding available to councils will depend on the number of homes they deliver above their five-year average in a given year. Consent data for the year to the end of June 2023 suggests the cost of the Build for Growth programme in the previous financial year would have been \$131.3 million – with \$68 million going to Auckland Council and \$34.7 million going to Christchurch City Council.</p>	
Tenancy		Remove the Kāinga Ora Sustaining Tenancies Framework and ensure appropriate consequences for tenants who engage in repeated antisocial behaviour.					

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Landlord notice periods		Allow landlords to issue a 90 day notice to a tenant to end a periodic tenancy without providing a reason or applying to the Tenancy Tribunal.					
Tenants' notice periods		Return tenants' notice period to 21 days and landlords' to 42 if the tenant wished to move or landlord wished to sell a property.					
Pet bonds		Introduce "pet bonds" to make it easier for tenants to have pets in rental properties.					

Economy and Productivity: Agriculture and Primary sector							
	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Agricultural emissions		Maintain a split-gas approach to methane and carbon dioxide through to 2050 and review the methane science and targets in 2024 for consistency with no additional warming from agricultural methane emissions.	Incentivise the uptake of emissions reduction mitigations, such as low methane genetics, and low methane producing animal feed. Deliver Net Zero by 2050 including by [...] supporting new technology to reduce agricultural emissions.				
ETS			Stop the current review of the ETS system to restore confidence and certainty to the carbon trading market.		Keep agriculture out of the Emissions Trading Scheme and implement a fair and sustainable pricing system for on-farm agricultural emissions by 2030 that reduces emissions without sending production overseas		
Live animal exports		Reverse the recent ban on live animal exports while ensuring the highest standards of animal welfare.	Reverse the recent ban on live animal exports while ensuring the highest standards of animal welfare.				
Animal welfare		Reform the National Animal Welfare Advisory Committee to ensure its functions, membership and mandate are appropriate.	Reform the National Animal Welfare Advisory Committee to ensure its functions, membership and mandate are appropriate.				
Farm Environment Plans		Improve Farm Environment Plans so they are more cost-effective and pragmatic for farmers.	Support Farm Environment Plans administered by regional councils and targeted at a catchment level.				
No duplication rule for farmers					Introduce a no duplication rule – the Government cannot ask farmers for the same information twice. It is up to officials to share supplied information where appropriate within the system.		

Economy and Productivity: Agriculture and Primary sector							
	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Carbon sequestration		Enable farmers and landowners to offset sequestration against their on-farm emissions.	Progress work to recognise other forms of carbon sequestration, including blue carbon.		Allow full recognition of on-farm carbon sequestration on a robust, scientific basis.		
Carbon farming					Ban foreign farm-to-forest conversions for carbon farming.		
Genetic engineering Genetic modification Gene editing		Liberalise genetic engineering laws.	Liberalise genetic engineering laws while ensuring strong protections for human health and the environment.		Give farmers the tools they need to reduce emissions, such as gene-edited crops, feed, and livestock, by lifting the effective ban on GE and GM technologies. Streamline the approvals process for trials and use of non-GE/GM biotech for emissions reduction and other purposes.		
Farm level reporting			Adopt standardised farm level reporting.				
Agricultural regulations		National's manifesto commitment to remove two farming regulations for every new one introduced will be replaced by this agreement's commitment to reduce farming regulation and undertake comprehensive regulatory review across Government.	Cut red tape and regulatory blocks on irrigation, water storage, managed aquifer recharge and flood protection schemes.	Establish a permanent Rural Regulation Review Panel to assess all regulations affecting the primary sector and propose solutions to cut red tape.	Remove two farming regulations for every new one introduced at either central or local government. Remove the need for farmers to obtain a resource consent to build larger-scale water storage schemes on land. End Labour's war on farmers, with 19 actions to cut red tape and supercharge the rural economy, including replacing one-size-fits-all rules with local decision making.		
Highly Productive Land					Allow normal rural activities on Highly Productive Land.		

Economy and Productivity: Agriculture and Primary sector							
	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Forestry			Amend the National Environmental Standards for Plantation Forestry (NES-PF) regulations to place a duty upon harvesters to contain and remove post-harvest slash.				
Marine farming			Deliver longer durations for marine farming permits and remove regulations that impede the productivity and enormous potential of the seafood sector.				
Fibres in government buildings			Direct government agencies where practical and appropriate to preference the use of woollen fibres rather than artificial fibres in government buildings.				

Economy and Productivity:
Banking and Finance

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Credit Contracts and Consumer Finance Act 2003 ("CCCFA")		Rewrite the Credit Contracts and Consumer Finance Act 2003 to protect vulnerable consumers without unnecessarily limiting access to credit.			Cut financial red tape that is stifling investment, including significantly reducing the scope of the CCCFA which has restricted access to credit.		
Conduct of Financial Institutions Act ("CoFI")					Repeal the Conduct of Financial Institutions Act, which makes credit more expensive and harder to obtain even for basic services such as overdrafts and mortgages.		
Reserve Bank mandate	Introduce legislation to narrow the Reserve Bank's mandate to price stability.	Narrow the Reserve Bank's remit, to focus on price stability, and take advice on replacing "medium term" with specific time targets. Amend the Reserve Bank of New Zealand Act 2021 to remove the dual mandate and take advice on removing the Treasury observer and returning to a single decision maker model.		Introduce legislation to remove the Reserve Bank's dual mandate to get the Bank focused on putting the lid back on inflation.	End the Reserve Bank's dual mandate and refocus it solely on putting the lid back on inflation.		
AML					Develop protocols to allow simplified verification to comply with anti-money laundering requirements.		

Economy and Productivity:
Taxes and levies

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Income tax Tax relief		<p>Ensure the concepts of ACT's income tax policy are considered as a pathway to delivering National's promised tax relief, subject to no earner being worse off than they would be under National's plan.</p> <p>The Parties confirm no ongoing commitment to income tax changes, including threshold adjustments, beyond those to be delivered in 2024.</p>	<p>By or before 2026, assess the impact inflation has had on the average tax rates faced by income earners.</p> <p>Tax relief will be progressed as set out in National's Tax Plan, but will not include a repeal of the foreign buyer's residential property ban, with income tax reductions coming into force from 1 July 2024.</p> <p>Let Kiwis keep more of what they earn with tax relief of up to \$100 per fortnight for an average income household and a Family Boost childcare tax credit of up to \$150 per fortnight.</p>		<p>Shift income tax brackets to compensate for inflation.</p> <p>Expand tax credits to reach more modest income earners.</p> <p>Repeal the ban on foreign buyers of residential property for homes over \$2 million and replace it with a 15 per cent foreign buyer tax to attract high-net-worth individuals to New Zealand while generating revenue to fund tax relief.</p>	<p>Through our Back Pocket Boost plan, National will increase after-tax pay for Kiwi households by shifting tax brackets to compensate for inflation, expanding tax credits, increasing Working for Families, and introducing the FamilyBoost childcare tax credit.</p>	<p>National's Back Pocket Boost increases after-tax pay for the squeezed middle from 1 July 2024 by shifting income tax brackets to compensate for inflation, expanding tax credits to reach more modest income earners.</p> <p>National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation. Targeted revenue measures include \$740 million on average per year from introducing a 15% foreign buyer tax on the purchase of houses worth over \$2 million.</p>
Tax audits			<p>The Coalition Government will increase funding for IRD tax audits to urgently expand the IRD tax audit capacity, minimise taxation losses due to insufficient IRD oversight, and to ensure greater integrity and fairness in our tax system.</p>				
Taxpayer's Receipt		<p>The Government will not progress the development and delivery of National's manifesto commitment to a "Taxpayer's Receipt" for taxpayers.</p>			<p>Deliver taxpayers a "Taxpayer's Receipt" from Inland Revenue, breaking down where the taxes they worked hard to pay have been spent, for example education, health, and welfare.</p>		
Childcare tax credit					<p>Introduce the FamilyBoost childcare tax credit to help young families with the cost of childcare.</p>		<p>National's Back Pocket Boost increases after-tax pay for the squeezed middle from 1 July 2024 by introducing the FamilyBoost childcare tax credit.</p>

Economy and Productivity:
Taxes and levies

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Working for Families					Increase Working for Families tax credits for working families from 1 April 2024. Adjust Working for Families abatement rates in 2026.		National's Back Pocket Boost increases after-tax pay for the squeezed middle from 1 July 2024 by increasing Working for Families tax credits for working families.
Mortgage interest deductability		Restore mortgage interest deductability for rental properties with a 60 per cent deduction in 2023/24, 80 per cent in 2024/25, and 100 per cent in 2025/26.			Remove Labour's 'Tenant Tax' by restoring mortgage interest deductability for rental properties.		Fully restore interest deductability for rental properties.
Bright-line test					Remove Labour's capital gains tax by stealth by taking the bright-line test for residential properties back to two years.		Bring the brightline test back to two years.
'App Tax'					Axe the 'App Tax' – an unprincipled tax grab that will make your Uber, Airbnb, and food delivery more expensive by removing the long-standing GST exemption for enterprises earning \$60,000 or less.		Cancel Labour's new App Tax on services like Uber and Airbnb and ensure the same GST rules apply to all services.
Climate Dividends							National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation. Reprioritisations include \$590 million on average per year Climate Dividend, returning taxes raised on climate polluters to Kiwi families rather than giving subsidies to large corporates.

Economy and Productivity:
Taxes and levies

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Commercial building depreciation tax break							National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation. Targeted revenue measures include \$525 million on average per year from ending the commercial building depreciation tax break.
Taxing offshore online gambling operators							National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation. Targeted revenue measures include \$179 million on average per year from closing a tax loophole and ensuring offshore operators delivering online gambling to New Zealanders, pay tax.

Economy and Productivity:
Immigration | Trade | Tourism

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Immigration levies							National's tax plan will be fully funded through reprioritisations and new revenue initiatives so that it won't add to inflation. Targeted revenue measures include \$123 million on average per year from moving to user-pays immigration levies, excluding tourist visas.
Addressing OECD concerns			Address and provide solutions for the long-expressed concern of the OECD into the lack of focus in New Zealand Immigration Policy.				
Recognised Seasonal Employer scheme		Increase the cap on the number of workers under the Recognised Seasonal Employer scheme to increase the flexibility of the quota allocation system.					
Parent category visa		Introduce a five year, renewable parent category visa, conditional on covering healthcare costs, with consideration of a public healthcare levy.					
Skilled Migrant Category visa requirements		Remove median wage requirements from Skilled Migrant Category visas.					
Working holiday visa age requirement					Lift the upper age for working holiday visas from 30 to 35 years and allow people to apply for a second and third work visa if they work in areas with worker shortages.		

Economy and Productivity:
Immigration | Trade | Tourism

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Family members of visa holders		Liberalise the rules to make it easier for family members of visa holders to work in New Zealand, beginning with Skilled Migrant Category visa holders.					
Accredited Employer Work Visa			Improve the Accredited Employer Work Visa to focus the immigration system on attracting the workers and skills New Zealand needs.				
International Graduates Visa					Introduce an International Graduates Visa – a three-year open work visa for highly educated people who have graduated with a bachelor's degree or higher within the last five years from one of the top 100 universities in the world.		
Global Growth Tech Visa					Introduce a Global Growth Tech Visa – a residence visa for people with highly specialised skills who have worked at a top global tech company earning at least NZ\$400,000.		
Digital Nomad Visa					Introduce a Digital Nomad Visa – a 12-month visa to attract skilled, highly-mobile people to come to New Zealand while working remotely for an overseas-based company, with the option to apply for a work or residence visa later if they choose to stay.		
Risk management and verification of workforce needs			Ensure Immigration New Zealand is engaged in proper risk management and verification to ensure migrants are filling genuine workforce needs.				

Economy and Productivity:
Immigration | Trade | Tourism

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Abuse of migrant workers			Commit to enforcement and action to ensure those found responsible for the abuse of migrant workers face appropriate consequences.				
Free trade agreements			As an export dependent nation, prioritise free and fair trade agreements, including with India.		<p>Prioritise our relationship with India, with an ultimate goal of developing a Free Trade Agreement.</p> <p>Invest more in the relationships with the Gulf Cooperation Council and Pacific Alliance to create the conditions that will allow us to secure high quality free trade agreements.</p>		
Non-tariff barriers					Focus on reducing the effect of non-tariff barriers in other countries to protect export revenue.		
International connections					Strengthen New Zealand's international connections, so that Kiwi businesses have access to markets, skills and capital.		
Fast-track visa applications					Introduce priority processing at Immigration New Zealand, where visa applicants can pay an additional fee to fast-track their visa application.		
International Visitor Levy						\$22 million over four years for a series of tourism initiatives funded from unallocated future International Visitor Levy revenue.	
New Great Walk					Boost tourism by creating a new 80 km Great Walk in the South Island at Waiau-toa/ Molesworth.		

Economy and Productivity:
Immigration | Trade | Tourism

	Coalition government 100-day plan (49 point)	Coalition Agreement National and ACT	Coalition Agreement National and NZ First	National's 100 Day Action Plan	100 point economic plan Rebuilding the economy	National Party Fiscal Plan	Tax Plan Back Pocket Boost
Electrifying the New Zealand Cycle Trail					Electrify the New Zealand Cycle Trail to make it more accessible to tourists of all ages and fitness levels, with \$3 million to co-invest with local councils to boost e-bike charging infrastructure.		
Regional tourism					Invest \$5 million over four years to promote regional events to support tourism outside major tourist destinations.		
Minimum five year concessions from DOC					Require Department of Conservation to issue concessions for a minimum of five years to give tourism operators certainty to invest in their businesses, so they can enhance New Zealand's tourism offering.		
International education					Revive international education to boost export revenue, create job opportunities, and strengthen global connections that will drive economic growth in New Zealand.		