

DECISION DOCUMENT

Te Rōpū Waeture, Revenue Integrity Team

Regional Fuel Tax

New Zealand Transport Agency | Waka Kotahi

24 September 2024

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Foreword to the decision

Tēnā koutou katoa,

Thank you for taking the time to share your thoughts and feedback on the Consultation Document for Regional Fuel Tax (RFT) that was released on Wednesday 21 August 2024. Your continued contribution and professionalism are greatly appreciated. The feedback we received was valuable and I have considered it carefully.

Overall, the feedback was constructive, there was no in principle disagreement with the proposal and it focussed on what is next for our team members. I am absolutely committed to making sure any changes to our structure are enabling and effective and your voice is integral in achieving that.

The purpose of this document is to communicate the decisions made following the careful consideration of the feedback provided. In this decision document, you will see that the new structure for the Revenue Integrity team is unchanged from the Consultation Document. I am confident that this confirmed structure will achieve the government requirement to wind down and end the RFT.

We will need to continue to strengthen our functions, support our people and build on the connections across Commercial Services/ Revenue Integrity/ Road User Charge Assessment and the wider Agency.

This decision document outlines:

- A summary of the feedback received and my response to that feedback;
- The confirmed organisational structure; and
- Details on what happens next.

We will transition to the **new structure on 1 January 2025**.

I know that organisational change can be unsettling. Please contact myself or Megan Bramwell or Jemma Gawn (our people group support people on this change) if you have any questions or concerns.

You are entitled to employment advice at any stage. If you are a union member, your union will be able to provide this advice. Support is available, so please look at the [‘Support Available’](#) section below. All employees can access free confidential personal or career counselling through EAP services.

PSA and/or E-tū have been notified about this decision document and a copy has been provided to the union organiser/s. Union members are welcome to contact their union or union delegates to discuss this decision and seek their advice and support.

I am saddened by having to make this change but equally confident this new structure will enable us to deliver on the expectations of our team. I look forward to continuing to work closely with you all over the implementation period while we transition to the new structure.

Ngā mihi,



Eric van der Plank
Senior Manager Commercial Services

Section 1. Consultation and Feedback

Change proposal overview

In the change proposal that we shared for the purposes of consultation dated Wed 21st of August 2024 ('**Consultation Document**'), Waka Kotahi New Zealand Transport Agency ('**We**', '**Agency**' or '**NZTA**') proposed to:

- Disestablish two Revenue Integrity Officer roles effective 31 December 2024.
- Disestablish one Senior Revenue Integrity Officer role effective 31 December 2024.
- Disestablish one Senior Revenue Compliance Officer role effective 30 June 2025.
- Make a minor change to the position description of the Manager Revenue Integrity.
- Make a minor change to the position description of the Manager RUC Assessment.

Overview of the feedback process

On Wednesday the 21st of August 2024 we provided staff with the Consultation Document and you were invited to provide feedback.

The consultation period ran for two weeks through until 5pm, Wednesday 4 September 2024.

During this time, there were multiple channels available for people to ask questions and/or seek clarification about the proposal including a dedicated Microsoft form. We were also able to receive feedback in person and via email.

In total we had 3 people provide written feedback.

Overall, the feedback received was constructive and focussed on next steps for our impacted staff.

Where feedback related to the impact of proposed changes on an individual's terms and conditions of employment, we have responded to this on an individual basis.

A table summarising the key themes identified in the feedback is provided below, along with our response to each of these key themes.

Summary of key themes from the feedback received

Theme	Summary of Feedback	Response to Feedback
Incorrect Fuel Excise Duty (FED) structure in proposal	<ul style="list-style-type: none"> Some positions in the FED structure were not correctly shown. 	<ul style="list-style-type: none"> We reviewed the FED position structure and identified that one position title was not listed correctly in the consultation document. This had been amended as a result of a previous change process but was not correctly documented or shown in Puna Koi. We are working with the person involved to correct this information for them, and have Puna Koi updated to reflect the correct position title (from Refund Audit Officer to Revenue Integrity Support Officer) and have reflected this correction in this decision document. The position of Revenue Assessments Officer was incorrectly shown in the FED team when, in fact, the budget for this position was not approved for this financial year. This position has now been removed from Puna Koi. Thank you for drawing these to our attention.
Utilise skills/resources across wider team	<ul style="list-style-type: none"> Suggestion to change reporting lines for the proposed disestablished positions and instead absorb those four positions into the existing RUC team to support incoming work for RUC in the future. 	<ul style="list-style-type: none"> Unfortunately, future RUC work is unconfirmed, and budget has not been allocated for this potential work. As such, the option to move these positions into the RUC team is not an option available to us.
Identical Senior Revenue Compliance Officer positions are treated differently	<ul style="list-style-type: none"> The Senior Revenue Compliance Officer position within the Revenue Integrity team that is proposed to be disestablished has an identical position description to the Senior Revenue Compliance Officer positions within the neighbouring Revenue Compliance team. Instead of disestablishing this position, feedback was that it would be more appropriate to change reporting lines at the end of RFT Scheme activities to have this position sit alongside the other Senior Revenue Compliance Officer positions in the Revenue Compliance team. 	<ul style="list-style-type: none"> This change process proposed to disestablish the work of the Senior Revenue Compliance Officer in the Revenue Integrity team. We consider that the duties undertaken by the Senior Revenue Compliance Officer in the Revenue Integrity team are those that are no longer required due to the closing of the RFT scheme. The work of this position is high quality auditing specific to RFT Scheme activities. The Senior Revenue Compliance Officers within the Revenue Compliance team work on criminal prosecutions, preparation for Court and

Theme	Summary of Feedback	Response to Feedback
		<p>associated evidential gathering. They do not do RFT Scheme work.</p> <ul style="list-style-type: none"> • As the work for the RFT Scheme is coming to an end, the reasons for proposing disestablishment of Senior Revenue Compliance Officer in the Revenue Integrity team remain. • Unfortunately, there is not an identified need or resourcing capacity for an additional Senior Revenue Compliance Officer position to be created alongside the other existing positions in the Revenue Compliance team. • Because the Senior Revenue Compliance Officers within the Revenue Compliance team do not currently undertake RFT work, we do not consider it in good faith to include those positions in the present change process. We intend to discuss with them the updating of their Position Descriptions to reflect current work accountabilities.

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Section 2. Structure Decisions

Overview of the decision

After considering all feedback received throughout the consultation period, we have made the decision to confirm the proposed changes.

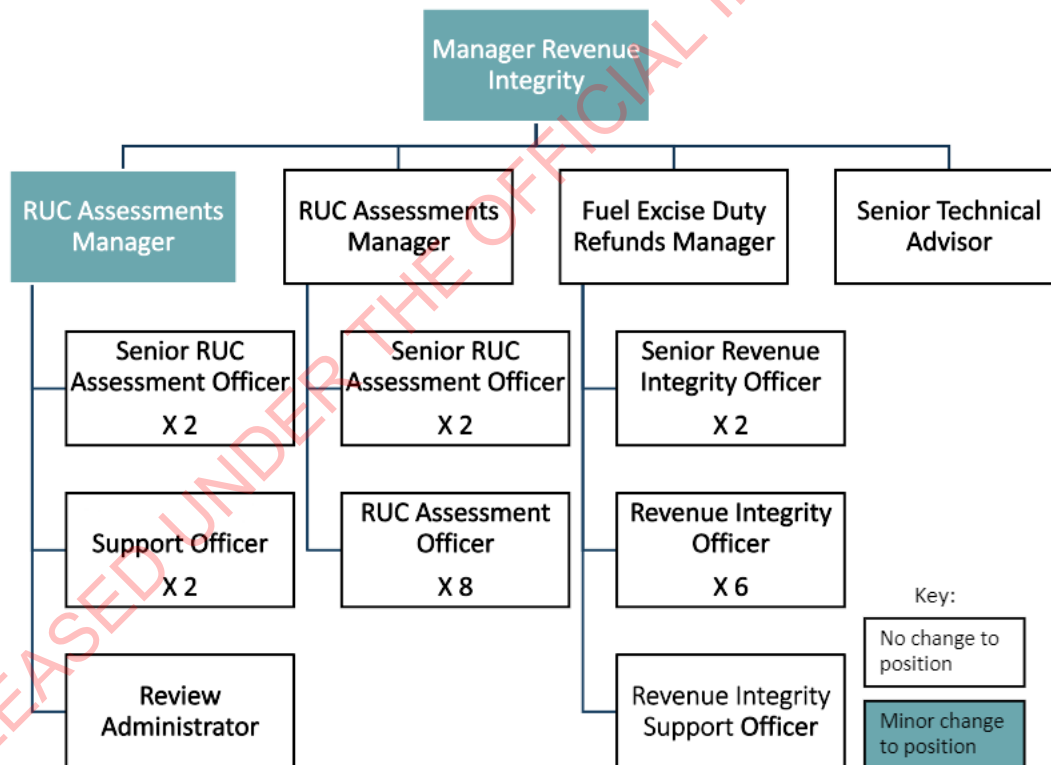
This means that on 31 December 2024 the two Revenue Integrity Officer positions and the one Senior Revenue Integrity Officer position will be disestablished, and on 30 June 2025 the Senior Revenue Compliance Officer will be disestablished.

Additionally, the RUC Assessment Manager and Manager Revenue Integrity positions will have a reduction in direct reports and a change to their position descriptions to reflect the closure of the RFT Scheme. The final positions descriptions can be viewed [here](#).

The specific impacts on individual positions are detailed in the '[Confirmed new structure](#)' and '[Summary of confirmed impacts on positions](#)' sections below.

These confirmed changes will ensure that NZTA is acting in compliance with the [Land Transport Management \(Repeal of Regional Fuel Tax\) Amendment Act 2024](#) and has the right resource and capabilities in place to deliver the remaining RFT Scheme activities during the wind down and closure of the Scheme.

Confirmed new structure - Revenue Integrity team



Summary of confirmed impacts on positions

The following impact table identifies all current positions falling within the scope of this change that have been affected in some way by the confirmed structure. For each position we note if the impact on the position is Significant or Not Significant.

- If the impact on the position is Significant, the position will be disestablished, and an incumbent employee is an 'Affected employee'. NZTA will support them in seeking redeployment. If the person is not able to be redeployed, their employment will end by way of redundancy.
- If the impact on the position is Not Significant, this means the change is minor and the incumbent employee will remain in the position.

Further information about how this decision affects staff personally will be provided in a letter to the incumbent employee accompanying this Decision Document.

Position in scope	FTE	Confirmed change	Outcome for Incumbent Employees	Impact on Position
Revenue Integrity officer	2	Disestablish (effective 31 December 2024)	<ul style="list-style-type: none"> • Seek redeployment into suitable alternative position within NZTA. • If redeployment is unsuccessful, termination of employment by way of redundancy. 	Significant
Senior Revenue Integrity officer	1	Disestablish (effective 31 December 2024)	<ul style="list-style-type: none"> • Seek redeployment into suitable alternative position within NZTA. • If redeployment is unsuccessful, termination of employment by way of redundancy. 	Significant
Senior Revenue Compliance officer	1	Disestablish (effective 30 June 2025)	<ul style="list-style-type: none"> • Seek redeployment into suitable alternative position within NZTA. • If redeployment is unsuccessful, termination of employment by way of redundancy. 	Significant
Manager Revenue Integrity	1	Reduction in direct reports and minor change in duties	Non-contestable reconfirmation	Not Significant
Manager RUC assessment	1	Reduction in direct reports and minor change in duties	Non-contestable reconfirmation	Not Significant

Section 3. What Happens Next

High level timeline

Process	Date
Decision communicated.	24 September 2024
Redeployment explored for affected employees.	Ongoing
<p>For the two Revenue Integrity Officers and the Senior Revenue Integrity Officer:</p> <p>Notice of redundancy is provided in accordance with employment agreements, to those who have not received and accepted an offer of redeployment.</p> <p><i>Four weeks' notice is provided, and during this period we will continue to explore redeployment opportunities with you.</i></p>	30 November 2024
<p>For the two Revenue Integrity Officers and the Senior Revenue Integrity Officer:</p> <p>NZTA will work with you to find a suitable alternative position. If we have been unable to place you in a suitable alternative position, your notice period ends and your employment will end by way of redundancy.</p>	31 December 2024
The new structure comes into effect.	1 January 2025
<p>For the Senior Revenue Compliance Officer:</p> <p>Notice of redundancy is provided in accordance with your employment agreement if you have not received and accepted an offer of redeployment.</p> <p><i>Four weeks' notice is provided, and during this period we will continue to explore redeployment opportunities with you.</i></p>	30 May 2025
<p>For the Senior Revenue Compliance Officer:</p> <p>NZTA will work with you to find a suitable alternative position. If we have been unable to place you in a suitable alternative position, your notice period ends and your employment will end by way of redundancy.</p>	30 June 2025

Affected and non-affected employees

As the structure has been confirmed, employees within the scope of the change will fall within one of the following categories:

1. An employee will be a **non-affected employee** if there will be no change to their position or if the change to their position is considered minor.
2. An employee is an **affected employee** if their position is to be disestablished.

The options available to affected employees will depend on their position as detailed in Section 2 of this Decision Document, and may include one or more of the following:

Selection and redeployment process

The next step for us now the structure has been confirmed is to enter the Selection and Redeployment process, which includes continuing to explore redeployment options across NZTA for Affected employees.

Selection process: non-contestable reconfirmation

Employees will be automatically confirmed into positions if:

- the position is the same or substantially similar to their current position; and
- the number of staff eligible for confirmation is the same or less than the positions available (i.e., **non-contestable reconfirmation**).

If an employee is offered non-contestable reconfirmation, and they do not wish to take up the offered position in the new structure, the employee's employment will end and there will not be an entitlement to redundancy compensation (in accordance with the applicable employment agreement).

Redeployment

Where a position is confirmed to be disestablished, the Affected employee will be supported in exploring redeployment to suitable alternative positions within NZTA.

A suitable alternative position is one that involves duties and responsibilities that are not unreasonable for the employee to fulfil, taking into account the employee's skills, knowledge, qualifications and experience, and where the employee could reasonably be expected to carry out the duties and responsibilities of the position with a reasonable amount of training and development.

NZTA may identify possible suitable alternative positions that an employee could be redeployed to. Employees are also welcome to identify roles within NZTA that they consider to be a suitable alternative position. Our goal is to retain our people, wherever possible.

In most cases, if an employee is offered a suitable alternative position but does not accept that offer, the employee's employment will end and there will not be an entitlement to redundancy compensation (in accordance with the applicable employment agreement).

Vacancies will generally be advertised internally in the first instance and preference will be given to affected employees.

Redundancy

Where all options for an employee have been exhausted, Affected employees will be given notice of redundancy in accordance with the terms and conditions of their employment agreement. During the notice period, redeployment opportunities will continue to be explored with you.

Any redundancy entitlements will be paid in accordance with the affected employee's employment agreement. Please be aware that such entitlements are subject to the [statutory restrictions under section 88 of the Public Service Act 2020](#), if you take up another position in the state services.

Voluntary redundancy

Affected employees may express an interest in **voluntary redundancy**, and consideration of such requests by NZTA will be on a case-by-case basis. If this is something you wish to discuss, please contact Megan Bramwell or Jemma Gawn if you wish to apply.

Support available

Change can be unsettling, and this may impact on how you are feeling generally. We encourage you to reach out to whānau and other support people and take advantage of the resources available to you, including:

- your union delegate or representative
- our Employee Assistance Programme (EAP – www.eapservices.co.nz or 0800 327 669)
- our Wellbeing, Health and Safety team (hsw@nzta.govt.nz)
- New Zealand's national telehealth service (text 1737)

Please speak with someone about how you are feeling and let us know if you have any concerns.

NZTA has a Change Support team in place to assist employees affected by change, and Jill Purdie is the contact point for the provision of support to Affected employees following the decision document being shared with the team. Support available from Jill and the team may cover any of the following depending on the individual's needs:

- Discussion around career aspirations / goals
- CV & cover letter preparation support
- LinkedIn profile support
- Internal redeployment support
- Connection to external recruitment agencies
- Connection to Wellbeing resources & support

The Change Support Team can be contacted via changesupport@nzta.govt.nz

Employee Assistance Programme (EAP)

NZTA provides all employees with access to free confidential counselling and career/ financial guidance at any time through EAP. We encourage you to make use of this service. EAP can be accessed by calling **0800 327 669** or booking an appointment [online](#).

Who else can I talk to?

- Eric van der Plank, Senior Manager Commercial Services
- Megan Bramwell, Senior HR Advisor
- Jemma Gawn, Senior HR Advisor
- Your People Leader
- E Tu or PSA unions are also available for advice and support if you are a member

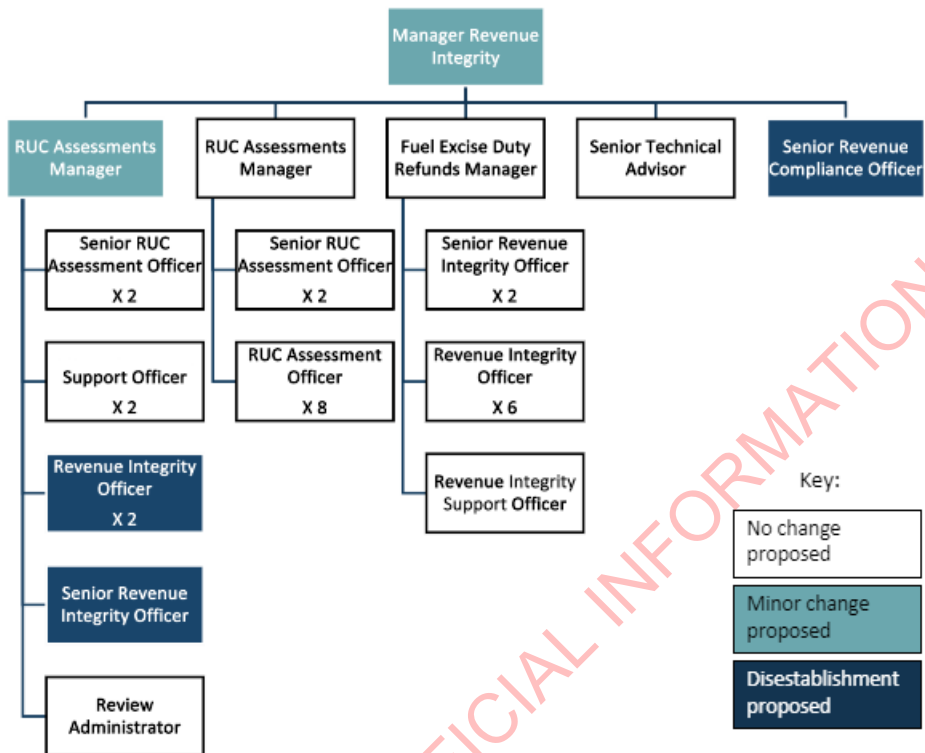
You are welcome and encouraged to talk to your whānau and other support people, and to seek independent advice. You may also involve a support person or representative at any time in the process.

What other resources are available?

[Te Kōkonga Whakamua - Navigating Change](#) is a support hub available to help our people navigate change, with a focus on wellbeing and managing the different stages of change.

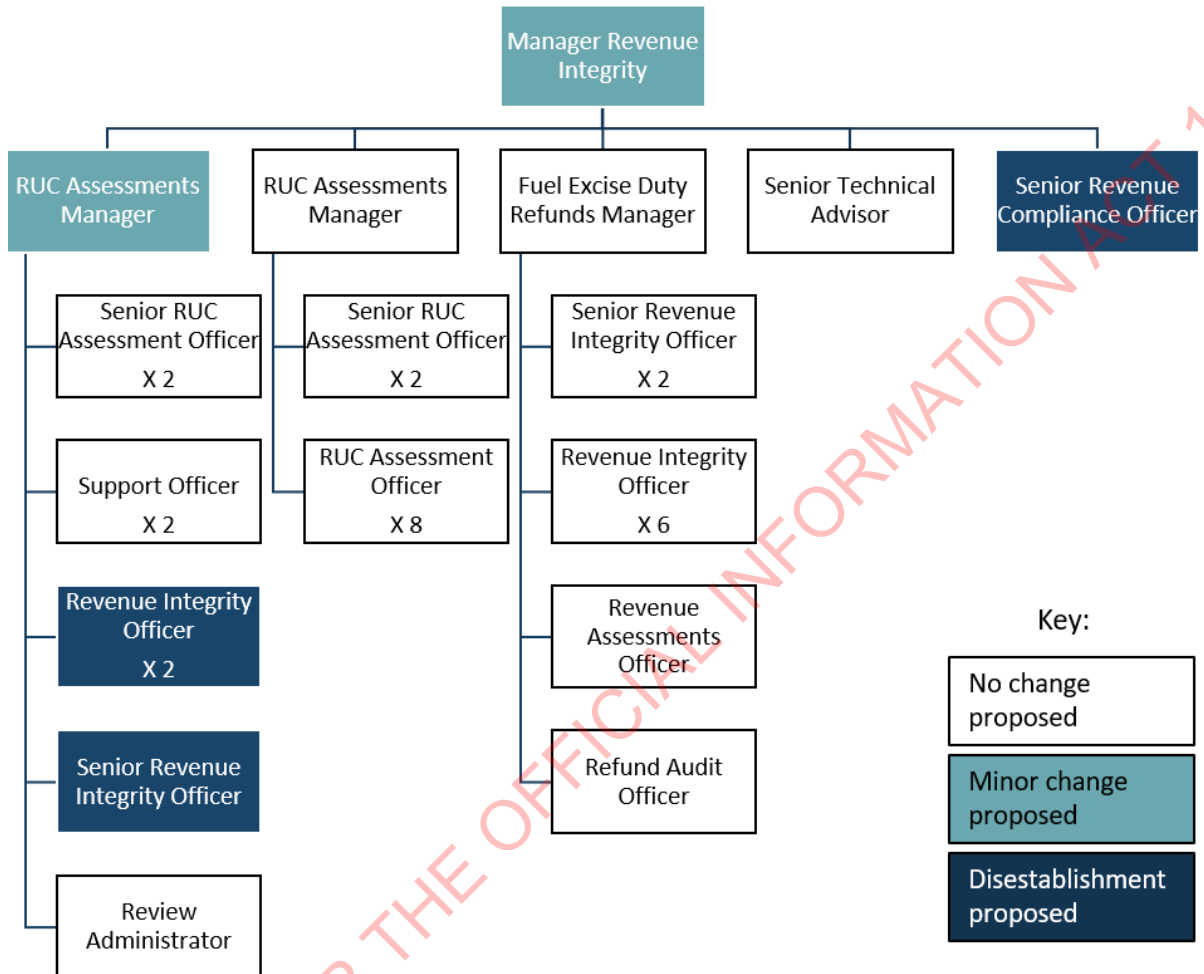
Appendices

Appendix I: Current structure (with updated FED team positions)



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Appendix II: Current structure as shown in the consultation document
(with incorrect FED team positions)



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Appendix III: Links to Bill, Act and Beehive Announcements

Further information relating to the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 is available via the below links

1. Information from the Beehive about the amendment bill
<https://bills.parliament.nz/v/6/5188c5c0-07a7-4428-ada1-08dc31dc978f?Tab=history>
2. The Amendment Bill on the New Zealand Legislation website
<https://legislation.govt.nz/bill/government/2024/0020/latest/LMS927424.html>
3. The Act on the New Zealand Legislation website
<https://legislation.govt.nz/act/public/2024/0009/latest/whole.html>
4. 8 February 2024 Beehive Announcement
<https://www.beehive.govt.nz/release/government-axe-auckland-regional-fuel-tax>
5. March 2024 Beehive Announcement
<https://www.beehive.govt.nz/release/auckland-regional-fuel-tax-abolished>

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