



Statement of Performance Expectations

Te Tauākī o ngā Kawatau Mahi

Preventing harm.
Saving lives.
Securing our future.

2026/27



Safe

HE HAUMARU: Ngā tāngata me ngā mahi

People and operations
Ensuring everyone who works or plays in New Zealand's maritime sectors comes home safely.



Secure

HE WHITIA: Ngā wāpu me ngā kaupuke

Ports and ships
Protecting New Zealand's social, cultural and economic interests from threats to our maritime sectors.



Clean

HE MĀ: Ngā moana me ngā arawai

Seas and waterways
Preserving New Zealand's environment for future generations by minimising the impact maritime activity has on it.



Sustainable

TOITŪTANGA: Ngā ara tuku me ngā rāngai

Supply chains and sectors
Promoting ongoing cultural, social, environmental and economic resilience and performance of our maritime sectors and supply chains.

Maritime NZ is the national maritime regulatory and response agency for the safety, security and environmental protection of New Zealand's marine environment.

Maritime New Zealand

Nō te rere moana Aotearoa

Nō te rere moana Aotearoa accompanies te manaia – the guardian – in our logo.

Te Manaia is a kaitiaki (guardian) spirit in Māoridom, depicted with bird, fish and human features. It strengthens Maritime New Zealand with its mana as we fulfil our role in the kaitiakitanga (guardianship) of Aotearoa.

Maritime New Zealand is the lead agency watching over the nation's waterways and we support rescue operations over land, air and sea. Like Te Manaia, we care for New Zealanders across all three domains.

Board statement

This This Statement of Performance Expectations reflects Maritime New Zealand's proposed performance targets and forecast financial information for 1 July 2026 to 30 June 2027. It is produced in accordance with the requirements of section 149E of the Crown Entities Act 2004.

The forecast financial statements and underlying assumptions in this document have been authorised as appropriate for issue by the Board of Maritime New Zealand, in accordance with its role under the Crown Entities Act 2004.

The Board acknowledges responsibility for the information and prospective financial statements contained in this Statement of Performance Expectations.

Signed on 26 June 2026.

Dame Jo Brosnahan, DNZM, QSO
Chair, Maritime NZ

Kevin Short, CNZM, AO
Deputy Chair, Maritime NZ

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Foreword

Kupu whakataki



Kia ora, ngā mihi maioha ki a koutou katoa

As Chair and Director/Chief Executive, we are pleased to present Maritime New Zealand's (Maritime NZ's) Statement of Performance Expectations for the year ahead. It sets out the work we will do to support a maritime system that is safe, secure, clean, and sustainable, and reflects our shared commitment to preventing harm, saving lives, and securing our future for Aotearoa New Zealand.

This year's focus remains on continuing to implement our approach as a risk-based regulator and delivering our harm prevention programmes in partnership with the sector. For us, that means staying focused on where we can make the biggest impact on harm, and working alongside others across the maritime system to achieve enduring outcomes.

We are doing this in a more constrained financial environment and with a levy revenue shortfall. Following the recent levy review, we are reshaping the organisation to remove reliance on reserves and support financial sustainability over the next levy period from 1 July 2027. While this is a significant transition, we are confident it will help ensure Maritime NZ remains well placed to meet its statutory responsibilities and continue delivering value for levy payers.

The year ahead is, in many respects, about making careful choices and continuing to strengthen the way we work. That includes sharpening our focus, improving systems and processes, and making better use of technology so we can respond effectively to changing demands while maintaining strong regulatory services.

A significant part of this is deciding where our effort will have the greatest impact. We will continue to use data and insights to inform our interventions, maintain a strong focus on frontline regulatory activity, and give priority to the areas that have the greatest impact on preventing harm and supporting the sector.

We also see important opportunities to improve the experience of those who rely on our services. In 2026/27, that includes continuing the digitalisation of regulatory activities, developing more efficient and user-centred services for seafarers and operators, and making practical use of artificial intelligence where it can help us work more effectively and provide better support.

This year also marks a change in governance for the year ahead. As Chief Executive, I would like to reflect the organisation and Board's sincere thanks for the leadership Dame Jo Brosnahan has provided as Chair over the past eight years. We welcome the transition of Kevin Short from Deputy Chair to new Chair and new Board members Charles Finny and Belinda Clark. Their experience and perspective, together with that of the continuing Board, will help guide Maritime NZ through its next phase with steadiness and purpose.

We know that none of this work is done in isolation. The support, trust and engagement of people and organisations across the maritime sector are essential to our success. We value those relationships deeply and remain committed to working in partnership, maintaining confidence and building on the progress we have made together.

As Chair and Director/Chief Executive, we are confident in the direction ahead and in Maritime NZ's ability to continue delivering work that makes a practical difference for the sector and people of Aotearoa New Zealand, who rely on a well-functioning maritime system.

Nā māua noa, nā



Dame Jo Brosnahan, DNZM, QSO
Chair, Maritime NZ



Kirstie Hewlett
Director/Chief Executive, Maritime NZ

Our role in the maritime system

We are the national maritime regulatory agency for the safety, security and environmental protection of New Zealand's marine environment.

As a risk-based regulator, we are focused on taking action to prevent harm from occurring across the maritime domain. We target the risks that cause the most significant harm from maritime activity, based on data, intelligence and insights on where, when, to who, and why harm is occurring.

We work closely with industry to find effective ways to protect recreational craft users, domestic and port operations. We have an important role across the maritime system and advice on maritime

Partnering with the sector through multi-year harm prevention programmes to target the long-term drivers of harm.

Delivering cross-sector initiatives with the sector such as maritime

Primary health and safety regulator for maritime operations, vessels and New Zealand's 13 major commercial ports.

Supporting international supply chains by enabling movement of 99.7% of freight (by volume) between New Zealand and our international trade partners.

Providing maritime safety infrastructure such as a navigation, and distress and safety communication services critical to saving lives and reducing serious harm.

Supporting the welfare of seafarers and ensuring that operators meet their Maritime Labour Convention requirements.

Leading work in international forums to further New Zealand's maritime interests.

Working with users of recreational craft to meet their obligations, protect people and the environment.

Ensuring maritime security in ports and on vessels to enable sustainable supply chains and maintain safety and national security.

Investigating, inspecting and auditing, and using corrective and enforcement tools to address unsafe situations or non-compliance and hold people to account.

Enabling innovation to stay future-ready while minimising



Maritime New Zealand:

Preventing harm.
Saving lives.
Securing our future.

with stakeholders to find and deliver the most effective solutions to prevent harm across recreational boating and commercial and international commercial operators, and to play a significant influencing role to deliver outcomes across the maritime system, and to provide insight, facilitation and support on maritime policy issues.

Our role expands beyond the boundaries of New Zealand. We coordinate search and rescue operations across New Zealand's 30 million km² search and rescue region, and partner with our Pacific neighbours to ensure a safe and secure Pacific. We also engage at the International Maritime Organization and other international forums to further New Zealand's maritime interests.

Providing solutions to address emerging issues across the maritime workforce and new technologies.

Stewarding the Maritime Regulatory Framework by updating maritime rules, regulatory standards and maritime legislation.

Providing safety services to support the maritime industry and ensure the safety of our people and the environment.

Providing third-party oversight of persons undertaking critical regulatory functions on behalf of Maritime NZ.

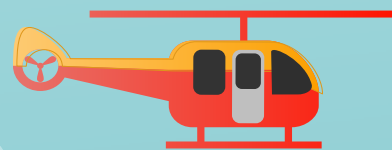
Ensuring the safety of our people and the environment so they can enjoy our maritime system.

Certifying and licensing seafarers and operators to ensure they are competent, meet their obligations, and are qualified to operate safely in our maritime system.

Ensuring the safety of our people and the environment by protecting the marine environment.

Protecting the marine environment by ensuring maritime operations do not make harmful discharges into air or sea.

Coordinating search and rescue operations over our 30 million km² search and rescue region (covering parts of the Pacific and the Ross Dependency).



Overseeing oil spill contingency planning and responding to major spills to prevent pollution and minimise the impact of oil on our environment.



Leading readiness, response and recovery for maritime incidents.

About Maritime New Zealand

Mō Nō te rere moana Aotearoa

Our role

Maritime NZ is the national maritime regulatory agency for the safety, security and environmental protection of New Zealand's marine environment.

As a risk-based regulator, we focus on taking action to prevent harm from occurring across the maritime domain. We target the risks that cause the most significant harm from maritime activity, based on data, intelligence and insights on where, when, to whom, and why harm is occurring.

We actively develop relationships with all parts of the maritime sector and various government systems. These include transport, border, health and safety at work, international relations, environment, conservation and biosecurity. As a result, we have a broad understanding of the maritime system and have an important influencing role to deliver outcomes across the maritime system, and to provide insight, facilitation and advice on maritime policy issues. This includes working closely with the Ministry for Cities, Environment, Regions and Transport (the Ministry) on significant policy issues affecting the sector.

In a rapidly changing environment, we need to understand how changes may affect Maritime NZ's regulatory role and the linkages to harm. We therefore work closely with the maritime sector to better understand the related risks and opportunities and explore what could be done to maximise positive outcomes for New Zealand.

Maritime NZ is a Crown entity monitored by the Ministry. It was established in 1993 and is governed by a Board appointed by the Minister of Transport under the Maritime Transport Act 1994.

Our vision and purpose

Our vision and purpose describe our aspirations for Maritime NZ and the difference we want to make in the world.

Maritime New Zealand:
Preventing harm.
Saving lives.
Securing our future.

Our values

Our values contribute to our culture and are at the heart of our organisation.



Care | Kia Tika



Connect | Kotahitanga



Courage | Kia Maia

Our strategic framework

Our strategic framework, aligned with Te Korowai o Kaitiakitanga (our organisational strategy), defines our goals for New Zealand, what we will deliver, and how we will do so.

It includes:

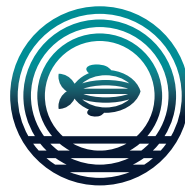
Outcomes



Safe | Haumaru



Secure | Whakaruruhau



Clean | Mā



Sustainable | Toitū

We have four outcomes that define our aspirations for the maritime domain: safe, secure, clean and sustainable. These outcomes focus on achieving meaningful, long-term change in partnership with the sector. They align with wider New Zealand transport outcomes across the integrated national system and contribute to broader government goals, including economic growth and innovation.

Intermediate outcomes

Our four outcomes are supported by eight intermediate outcomes that demonstrate our impact on the sector over the medium to long term (see infographic pages 8–9).

These intermediate outcomes guide our interventions and underpin our performance story. They describe the progress (impact) we aim to achieve over time and how we are delivering this impact through strategic priorities and activities we lead or contribute to. Further detail is given in the [Statement of Intent 2024–2028](#).

Strategic priorities

Our strategic priorities include harm prevention programmes and cross-sector and regulatory improvement initiatives, which, together, set our short and long-term priorities that deliver outcomes for the maritime sector.

Outputs

Our five outputs reflect the work we do each day across our regulatory functions as New Zealand’s national maritime regulator. These outputs are adaptable to any future functions or responsibilities that Maritime NZ may assume. Our outputs are as follows.

Regulation He Waeture	Regulatory operations He Whakaū	Response He Whakautu	Maritime safety infrastructure Ngā Hanga Whakahaumarū	Harm prevention He ārai wharanga
Stewarding the maritime regulatory framework	Providing regulatory operations that incentivise a reduction in harm	Providing integrated maritime incident readiness and response	Providing maritime safety services and infrastructure	Preventing harm through insight, partnership, and influence

These outputs are supported by the performance measures set out in [section 3](#). We monitor and report on performance against these measures, alongside our intermediate outcomes, strategic priorities, and organisational health and capability metrics.

Our strategic framework helps us track performance, assess progress towards our outcomes, prioritise effort and support informed discussions about risks, issues, opportunities, funding and resources.

OUR OUTCOMES

OUR OUTCOMES SIGNAL WHAT WE WANT TO ACHIEVE AS AN ORGANISATION



SUSTAINABLE

SUPPLY CHAINS AND SECTORS

TOITŪTANGA:

Ngā ara tuku me ngā rāngai

Promoting ongoing social, cultural, environmental and economic resilience and performance of our maritime sectors and supply chains.

INTERMEDIATE OUTCOMES

SUPPORTING OUR SAFE, SECURE, CLEAN AND SUSTAINABLE OUTCOMES ARE EIGHT INTERMEDIATE OUTCOMES THAT DEMONSTRATE OUR IMPACT OVER THE MEDIUM TO LONG TERM

1

Recreational users of New Zealand's seas and waterways understand the risks of their maritime activity and take the right actions to manage them.

2

Commercial users of New Zealand's maritime domain have effective practices that proactively identify, reduce and prevent chronic, catastrophic, and serious harm and fatalities.

3

New Zealand's maritime industry has competent and capable people working in good conditions.

4

The international and domestic maritime industry can invest in and safely use innovation and technology in New Zealand's seas and waterways.

INDICATORS OF PROGRESS (IMPACT)

Reduction in recreational maritime fatalities over time.

Recreational users are aware of their responsibilities and manage the risks.

Reduction in commercial fatalities and notified serious harm over time.

Ports improve health, safety and culture.

Commercial users understand their obligations.

Commercial users comply with relevant regulations that ensure good working conditions.

Commercial users employ competent and capable people.

The maritime sector has sufficient port workers and seafarers to sustain the sector.

Trend in investment and activity in maritime innovation.

New Zealand's maritime regulatory regime enables new innovation and technologies.



SAFE

PEOPLE AND OPERATIONS

HE HAUMARU: Ngā tāngata me ngā mahi

Ensuring everyone who works or plays in New Zealand's maritime sectors comes home safely.



SECURE

PORTS AND SHIPS

HE WHITIA: Ngā wāpu me ngā kaipuke

Protecting New Zealand's social, cultural and economic interests from threats to our maritime sectors.



CLEAN

SEAS AND WATERWAYS

HE MĀ: Ngā moana me ngā arawai

Preserving our environment for future generations by minimising the impact maritime activity has on it.

5

Ships in New Zealand's waters and ports, and New Zealand's maritime safety infrastructure, are resilient to security risks.

Trend in security incidents and severity.

New Zealand's ports and infrastructure are resilient to security risks.

6

New Zealand's readiness, response, rescue coordination and recovery capability support incidents to be effectively managed.

Search and rescue across land, sea and air saves lives.

Response is timely, efficient and effective.

7

Emissions and discharges from ships, recreational craft, ports, and wider maritime activity are prevented or minimised.

Trend in emissions and discharges from ports and vessels.

Emissions and discharges are prevented or minimised.

8

New Zealand's maritime supply chains and sectors are internationally integrated, viable and a well-performing part of the transport system.

Trend in supply chain resilience.

International maritime settings and activity on New Zealand maritime supply chains.

Te Korowai o Kaitiakitanga, our organisational strategy

Te Korowai o Kaitiakitanga (Te Korowai), which broadly translates to the Cloak of Stewardship, is Maritime NZ's organisational strategy.

It reflects our role in ensuring the ports, oceans and waterways of New Zealand are safe, secure, clean and sustainable, and our commitment to stewarding the maritime regulatory system effectively.

Te Korowai guides our priorities and actions, and has shaped:

- our direction (our vision and outcomes, and who we are)
- our regulatory approach (how we carry out our role)
- our external focus (how we target our effort)
- our organisational foundations and enablers (the culture and capabilities that support us to achieve as an organisation).

This Statement of Performance Expectations should be read in conjunction with our [Statement of Intent 2024–2028](#), which describes in greater detail each component of Te Korowai.

Our regulatory approach: Who we are as a regulator

We are a risk-based regulator focused on preventing harm from occurring across the maritime domain.

This means we prioritise our efforts to target the risks that cause the most significant harm from maritime activity, based on data, intelligence and insights on where, when, to whom, and why harm is occurring.

We do this in two main ways:

1. proactively, through our harm prevention programmes and cross-sector initiatives where we partner with the maritime sector to reduce harm
2. responsively, through the actions we take to address harm or the risk of harm from maritime activity, we become aware through notifications or proactive audits and inspections. We also undertake other responsive regulatory activities, such as the certification of seafarers, search and rescue, and responding to major maritime incidents.

When we talk about harm, we mean harm to:

- the health and safety of those playing in, working in, or using the maritime sector
- the environment (including air pollution)
- property, the economy and security of New Zealand.

Causes of harm in the maritime domain are often complex and systemic. Therefore, they require a range of actions and tools from Maritime NZ and others to make change, achieve buy-in and deliver results. For this reason, we look for opportunities to partner with the maritime sector to address harm or the risk of harm.

Our regulatory principles

Our principles guide our regulatory work, defining our approach and setting expectations for external parties.



Intentional | Takune

We are a capable, responsible and accountable regulator who takes deliberate actions towards achieving our outcomes.

We take a systems view of the maritime domain with an eye to the future.

We do what we say we will do.



Trusted | Whakapono

We actively steward the Crown Māori relationship in New Zealand's maritime context and deliver on our obligations under TeTiriti o Waitangi.

We make balanced, transparent and consistent decisions.

Our approach is impartial and proportionate to the harm we are managing. We have the confidence of the community and therefore have their ongoing respect and support to regulate.



Influential | Whakamana

We are respected leaders who build open, honest and effective partnerships with the maritime sector, other government agencies, iwi and non-governmental organisations.

We actively look for opportunities to collaborate with others to achieve shared outcomes. Information flows effectively between us and the maritime sectors.



Adaptive | Urutau

We are aware of our changing operating context, and adjust our approach to it.

We are flexible and dynamic.

We value new and innovative approaches to regulating and we find opportunities to learn and improve the way we work.

Priorities for 2026/27

Ngā aronga matua 2026/27

Our priorities are shaped by Te Korowai o Kaitiakitanga, our organisational strategy, and the expectations set by the Associate Minister of Transport, as we strive to become a risk-based regulator focused on preventing harm across the maritime domain.

Our regulatory improvement initiatives

We are strengthening our effectiveness and capability as a regulator through a range of regulatory improvement initiatives. With our stakeholders and staff, we have identified areas where we can further improve. In 2026/27, we will focus on the following initiatives.

Our evolving regulatory approach

We are transitioning to a risk-based regulatory approach with harm prevention at its core. This involves changes to how we operate, including better balancing of proactive and responsive work, using a broader range of corrective and enforcement tools, and working more closely with the sector to address harm. We have made good progress, but embedding this approach across our policies, training, systems and culture will take time. In 2026/27, we will:

- Finalise and implement our core foundational policies and associated practice material. This will be supported by a programme of capability-building and change-management activities to embed the necessary shifts.
- Enhance our harm prevention programmes approach by building on what works, strengthening the link between activities and impact, improving our evidence base, making better use of our capabilities, and embedding harm prevention into the “way we work” across the organisation.
- Work with WorkSafe New Zealand and the sector to implement the Government’s reforms of the Health and Safety at Work Act 2015 (HSWA). This will include, as a result of the Tony Gibson case¹, working with WorkSafe New Zealand, the Ministry of Business, Innovation and Employment and others, such as the Business Leaders Forum, on officer guidance.

Digitalisation of regulatory activities

We will continue our programme to transform and digitise our licensing and certification processes for seafarers and operators. In 2026/27, we will:

- Complete the remaining seafarer digitisation and begin work on operator digitisation, building towards the MyMNZ online portal as the primary digital channel that enables secure, usercentred online interactions with stakeholders across the sector.
- Commence work to improve online tools and mobile technology to support our regulatory approach, while looking at how we audit. These tools will enable the frontline to record and access information in real time, issue directions and notices in the field, and make timely, risk-based decisions supported by up-to-date regulatory data.

¹ Tony Gibson, former CEO of Ports of Auckland Ltd, was convicted of failing to exercise due diligence to ensure Ports of Auckland Ltd complied with its obligations under HSWA. This was the first conviction of an officer (ie a director or senior executive such as the CEO) of a large New Zealand company under s 44 of the HSWA, which imposes a duty on officers to take reasonable steps aimed at ensuring that the business or undertaking complies with its health and safety duties.

Security capability improvement programme

- Complete the build of capability and capacity in our refreshed maritime security function. This will include the development and implementation of important operational frameworks, risk assessments, and practice material that enable delivery of a risk-based approach with both the sector and other government agencies.

Third-party oversight implementation

- Continue to deliver our third-party oversight work programme to ensure we provide proactive oversight and support to third parties who carry out delegated or authorised functions on behalf of Maritime NZ. Our priority focus areas remain the effective delivery of vessel surveys and enhancing oversight and support for examiners.

Our harm prevention programmes

Our harm prevention programmes are fundamental to our regulatory approach, where we work in partnership with parts of the maritime sector to proactively target the longer term or underlying drivers of harm through interventions.

These programmes are founded on collaborative leadership, drawing on diverse perspectives and capabilities from within Maritime NZ and across the relevant sectors. Together with parts of the sector, we focus on understanding evidence on the causes of harm and the best ways to address those causes. Because these are multi-year programmes, their focus areas and activities evolve to respond to emerging risks and opportunities.

Recreational craft programme

This programme focuses on ensuring that recreational users of New Zealand's seas and waterways understand the risks of their maritime activity and take the right actions to manage them.

A strong focus is on improving the onwater attitudes, behaviour and competencies of recreational craft users. The programme is implemented through a nationally aligned approach that is targeted toward locations and groups most at risk, with the aim of increasing awareness of responsibilities, mitigating risks, and ultimately reducing recreational maritime fatalities and harm over time.

In 2026/27, we will:

- Lead the Safer Boating Forum through the delivery of the refreshed 2026 to 2031 New Zealand Recreational Craft Safety Strategy, which aligns and coordinates harm prevention activities of forum members.
- Undertake targeted behavioural research and analysis to deepen our understanding and insights into high-risk user behaviour and inform our tailored intervention strategies.
- Co-design behavioural change programmes with local partners and communities that focus on lifejackets, two ways to call for help, and reading the marine weather, and monitor impact over the longer term.
- Increase lifejacket wearing rates among high-risk recreational users through targeted campaigns, on-water enforcement and improved access to equipment. We will also support the private member's bill on lifejackets.
- Engage with co-regulators to deliver proactive behaviour change campaigns, including close-to-shore safety programmes to influence behaviour for the young and at-risk groups.
- Fund the safer boating and community-led grants enabling initiatives that target important locations and audiences that are disproportionately represented in harm statistics. This involves taking a collaborative leadership approach and co-designing community-led safety initiatives with iwi, councils and local boating communities.

The recreational craft programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 1:

Recreational users of New Zealand's seas and waterways understand the risks of their maritime activity and take the right actions to manage them

Intermediate Outcome 7:

Emissions and discharges from ships, recreational craft, ports and wider maritime activity are prevented or minimised

Ports and harbours programme

This programme focuses on navigational safety in ports and harbours. It covers marine protection and maritime safety, and health and safety issues relating to ports and large ships (for example, foreign and domestic cargo ships, oil tankers, cruise ships and large passenger vessels). It also focuses on the management of security risks relating to ships and ports.

In 2026/27, we will:

- Lead and chair the Port Health and Safety Leadership Group, to work in partnership with unions, port and stevedoring companies, and the Port Industry Association, to continue to drive improvements in health and safety across New Zealand's ports.
- Continue to embed the Approved Code of Practice for loading and unloading of cargo at ports and on ships. We will provide guidance, education tools and proactive assessments, lifting consistency and quality across vessel standards, suspended-load controls, fatigue risk management, critical risk practice, overlapping duties and upstream/downstream duty holders.
- Focus on Cook Strait resilience through enhanced inspection campaigns, and provide support for the safe entry of new ferries and assurance that supporting port infrastructure is fit for purpose.
- Strengthen the long-term effectiveness of the programme by building a multi-year, logic-driven intervention approach; improving how insights and data are gathered, analysed and shared to demonstrate impact; and expanding engagement so others are enabled and supported to lead intervention design and delivery.
- Build sector security understanding and capability through initiatives that result in a consistent approach to Maritime Security Act 2004 compliance and regulatory outcomes aligned with our risk-based approach. This includes an updated threat environment assessment of New Zealand port facilities; renewed and updated port facility security assessments; monitoring of port security plans; and development of tools, guidance, processes and practice documents supporting the sector to consistently manage security risks and improve incident reporting.

The ports and harbours programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 2:

Commercial users of New Zealand's maritime domain have effective practices that proactively identify, reduce and prevent chronic, catastrophic, and serious harm and fatalities

Intermediate Outcome 5:

Ships in New Zealand's waters and ports, and New Zealand's maritime safety infrastructure, are resilient to security risks

Intermediate Outcome 8:

New Zealand's maritime supply chains and sectors are internationally integrated, viable and a well-performing part of the transport system

Domestic commercial programme

This programme focuses on safety issues relating to various domestic commercial operations working in New Zealand waters. It looks specifically at fishing vessels, aquaculture, smaller passenger ferries, charter vessels and other domestic tourism operators.

In 2026/27, we will:

- Work in partnership with the sector, including the Fishers Health and Safety Leadership Group, to deliver a shared work programme, including identifying, understanding and aligning critical risks, along with a collective understanding around the most effective controls for identified risks.
- Progress the development of an updated safety resource called "Fishing Safely", to support fishers to manage their critical risks.
- Finalise the most substantive elements of the Design, Construction and Equipment Rule reforms ("40 series"). This multi-year reform process seeks to modernise the package of "40 series" rules that dictate the design, construction and equipment carried by non-SOLAS² commercial vessels.

The domestic commercial programme helps us achieve the following intermediate outcome...

Intermediate Outcome 2:

Commercial users of New Zealand's maritime domain have effective practices that proactively identify, reduce and prevent chronic, catastrophic, and serious harm and fatalities

² SOLAS stands for the International Convention for the Safety of Life at Sea 1974.

Maritime incident readiness and response programme

This programme enables Maritime NZ to lead New Zealand's maritime sector through full-spectrum, future-focused incident planning, readiness generation and response actions. This is in line with Maritime NZ's responsibilities as the lead agency under the Maritime Transport Act 1994.

In 2026/27, we will:

- Develop and deliver the refreshed Maritime Incident Readiness and Response Strategy 2026–2030. This combines search and rescue, major maritime incident response and national level (Tier 3) marine oil pollution response into one strategy, with related plans, based on lessons learnt from responses in recent years. This will be informed by an updated national maritime risk assessment, and the major search and rescue response framework which incorporates mass rescue response planning, and a port of refuge approach.
- Commence a programme of work to replace our ageing incident management systems that support search and rescue and maritime incident response functions.
- Develop and exercise integrated national maritime incident response procedures that ensure Maritime NZ, with its stakeholders, can respond in an appropriate, coordinated and coherent manner. This will ensure preparedness for new and emerging risks while maintaining the delivery of our statutory response requirements.
- Deliver maritime incident response training and exercises that cover the full spectrum of incident response, working with regional and national stakeholders, including the Department of Prime Minister and Cabinet and Cook Strait stakeholders. This will ensure understanding and alignment of respective roles and responsibilities in a response.
- Establish a clear and unified response framework that outlines the strategic direction for search and rescue and response systems. This includes completing work on a potential movement of all search and rescue aviation tasking to Maritime NZ with the New Zealand Search and Rescue Council, and investing in a fit-for-purpose tasking and dispatch platform, to ensure alignment with operational needs and enhance the effectiveness of search and rescue and response capabilities.

The maritime incident readiness and response programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 6:

New Zealand's readiness, response, rescue coordination, and recovery capability support incidents to be effectively managed

Intermediate Outcome 7:

Emissions and discharges from ships, recreational craft, ports and wider maritime activity are prevented or minimised

Our cross-sector initiatives

In addition to harm prevention programmes, we also work on initiatives that address issues across the maritime sector that are often identified with industry. These initiatives have a finite focus, specifically on areas in need of attention. As issues change, so do our cross-sector initiatives, to reflect emerging priorities. Our cross-sector initiatives are described below.

New and low carbon technologies

This initiative ensures New Zealand's maritime sector and supply chains are safe, secure, clean and sustainable through access to new technology. It focuses on making the safe use of new technologies possible, particularly those critical for reducing greenhouse gas emissions over time. These technologies may include new fuels, new propulsion systems, and autonomous or remote operation.

In the short term, the focus of the programme is to create the regulatory framework to deal with future technological change and enhance our ability to react to inquiries and applications for new technologies.

In 2026/27, we will:

- Finalise and begin implementing a gap analysis of regulatory frameworks, identifying priorities for updating the regulatory system, based on a horizon scan of emerging technologies.
- As an initial priority already identified, develop our regulatory approach to small autonomous vessels.
- With the Ministry, engage in International Maritime Organization (IMO) negotiations to influence international settings around new fuels and technologies or international shipping, including regulatory standards.
- Deliver the Maritime Digital Transformation initiative alongside Land Information New Zealand, as part of the Government's commitment to implement new digital navigational safety products that New Zealand is required to comply with under the International Convention for Safety of Life at Sea. This presents an opportunity for improving international shipping efficiency and ensures New Zealand maritime trade routes remain open and competitive. This joint initiative will see Maritime NZ deliver enhanced navigational safety warning services.

The new and low carbon technologies initiative helps us achieve the following intermediate outcomes...

Intermediate Outcome 4:

The international and domestic maritime industry can invest in and safely use innovation and technology in New Zealand's seas and waterways

Intermediate Outcome 7:

Emissions and discharges from ships, recreational craft, ports and wider maritime activity are prevented or minimised

Maritime workforce

This initiative focuses on making sure New Zealand has enough skilled and competent people to work in all parts of the maritime sector over the short and longer term. It considers all elements that influence this workforce, including regulatory requirements, processes and systems, the suitability of training, sector attractiveness, welfare services for foreign and New Zealand-based seafarers, and immigration settings. In particular, we are looking at domestic rules and immigration settings to make them appropriate for achieving a sustainable and competent maritime workforce.

In 2026/27, we will:

- Develop clearer pathways for seafarers through a coordinated reform of seafarer certification requirements and relevant qualifications, working with the Transport Industry Skills Board and New Zealand Qualifications Authority.
- Continue to engage in the IMO review to influence international settings under the Standards of Training, Certification and Watchkeeping Conventions (STCW and STCW-F), to ensure they reflect New Zealand's needs and priorities.
- Implement the memorandums of understanding (MOUs) we have established with the Philippines to ensure we can mutually recognise their seafarers with STCW qualifications who want to work across our jurisdictions. We will also progress an MOU with India.
- Continuously enhance the delivery of effective seafarer welfare services.

The maritime workforce initiative helps us achieve the following intermediate outcome...

Intermediate Outcome 3:

Commercial users of New Zealand's maritime domain have competent and capable people working in good conditions

Maritime legislation review

This is a joint initiative with the Ministry that aims to develop targeted legislative changes to the Maritime Transport Act 1994 and Maritime Security Act 2004. It will also ensure New Zealand's legislative framework is fit for purpose now and in the future.

The review targets several areas. These include the scope and content of maritime security, incident response powers, local government navigation safety powers, non-oil fuels response and liability, and enabling innovation and supporting efficiency.

It has broad implications for Maritime NZ's ability to deliver on its regulatory functions and its organisational outcomes. Without change, identified gaps will not be addressed in response capability, compliance powers, and cost recovery models (among other things). Maritime NZ has also been working closely with regional councils to understand how we can work more effectively together as co-regulators. This work has several elements, including defining roles and protocols for working together and clarifying legislative settings as part of the maritime legislative reform project.

In 2026/27, we will:

- With the Ministry, seek policy approval for elements to be included in a maritime legislation reform Bill and, if approved, support the commencement of drafting.
- With regional councils, continue to progress work designed to improve our joint effectiveness as co-regulators.

The maritime amendment legislation initiative helps us achieve the following intermediate outcome...

Intermediate Outcome 4:

The international and domestic maritime industry can invest in and safely use innovation and technology in New Zealand's seas and waterways

Pacific maritime programme

This programme undertakes coordinated safety and security work in the Pacific to support broader New Zealand Government interests in the Pacific. It comprises the Pacific Maritime Safety Programme,³ our International Engagement Programme, and other initiatives focused on regional capability uplift, including search and rescue, oil spill response, and security.

In 2026/27, we will:

- Implement the broader Maritime NZ Pacific Plan to advance New Zealand's commitment to partnering with and supporting our Pacific neighbours by building maritime regulatory excellence across the Blue Pacific region.
- Subject to approval of the next phase and confirmation of programme funding, deliver a refreshed Pacific Maritime Safety Programme and associated delivery model to effectively work with five partner countries (Cook Islands, Niue, Samoa, Tokelau and Tonga). Work with these partners and the Ministry of Foreign Affairs and Trade to scope, design and plan a five-year delivery programme across agreed focus areas:
 - improving community awareness and access to safety equipment
 - strengthening maritime legislation and administration
 - improving operator compliance with safety and environmental standards
 - strengthening maritime incident response capability.

The Pacific maritime programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 5:

Ships in New Zealand's waters and ports, and New Zealand's maritime safety infrastructure, are resilient to security risks

Intermediate Outcome 6:

New Zealand's readiness, response, rescue coordination, and recovery capability support incidents to be effectively managed

Our organisational enablers and foundations

We will continue to improve and align our culture and grow our organisation through enhancing and supporting our capability and capacity (people, systems, processes and technology) in pursuit of our vision and outcomes.

Our organisational culture and people capability

In 2026/27, we will:

- Implement our capability strategy to ensure we have the capabilities needed to operate as an effective and efficient regulator and deliver our regulatory approach and organisational outcomes now and in the future.
- Continue delivering our critical health and safety risks programme and embed our health and safety culture. This includes strengthening our driving and psychosocial trauma critical risks, and advancing controls for hazardous atmospheres and working from heights. We aim to ensure our control systems and management plans are effective, well documented, fit for purpose and provide assurance, supporting continuous improvement in health and safety risk management.

Our data, systems and technology

Over 2026/27, we will continue to prioritise the modernisation and integration of Maritime NZ's digital landscape, focusing on systems of engagement, systems of record and systems of insight. We will enhance online services and self-service channels for the sector, modernise regulatory systems to ensure a single source of trusted data, and strengthen analytics and geospatial capabilities to support risk-based regulation and harm prevention. Particular emphasis will be on improving data quality, interoperability, and information governance to ensure insights are generated once and used across regulatory, operational and emergency response settings.

³ The programme is funded by the Ministry of Foreign Affairs and Trade's International Development Cooperation Programme.

We are committed to leveraging artificial intelligence (AI) in accordance with our AI policy to enhance operational effectiveness and strategic agility across Maritime NZ. By integrating AI solutions, we aim to automate routine processes, optimise workflows and support data-driven decision-making. Operationally, AI will improve efficiency and support consistent delivery of services. Strategically, it will enable predictive analytics, strengthen our approach to risk management, and ensure we remain responsive and adaptive to emerging challenges in the maritime sector.

Our data, systems and technology strategy is guided by digital foundations that inform how technology is selected and delivered. This includes a strong focus on user-centred design, adopting cloud-first solutions, where appropriate, aligning with Microsoft platforms, enabling data-centric decision-making, delivering through agile and iterative methods, and maintaining disciplined enterprise architecture. Collectively, these approaches will reduce technical debt, enhance system resilience and cybersecurity, support scalability, and ensure investment is directed towards sustainable, well-integrated platforms rather than one-off or bespoke solutions.

Implementation of our data, systems and technology strategy will be supported by a rolling, prioritised digital roadmap that sequences major investments, balances product and project delivery, and maintains flexibility to respond to emerging risks and priorities. This roadmap will strengthen business continuity, cybersecurity maturity, workforce productivity and long-term cost control, while progressively building digital capability across Maritime NZ. We aim to deliver timely, transparent and reliable services to the maritime sector, improve regulatory effectiveness, and ensure our digital environment remains secure, resilient and fit for purpose.

Funding sustainability

Sustainable funding is critical to Maritime NZ's ability to deliver its statutory functions and maintain public confidence. In the current constrained environment, achieving sustainability requires active management of both cost and revenue, alongside clear prioritisation of regulatory activities.

Our objective is to maintain the financial capacity to deliver core regulatory activities over the medium term, while reducing reliance on reserves and positioning the organisation for a return to a cashneutral position by 1 July 2027.

In 2026/27, we are focusing on limiting further deficits and achieving funding sustainability, which requires a disciplined and balanced approach across four areas:

- **Prioritisation of regulatory activities:** resources will be focused on statutory obligations and frontline regulatory and safety services, with some reduction or slowing of lowerpriority activity.
- **Cost management and efficiency:** we will actively manage our cost base and organisational efficiency to operate within available funding, including maintaining an appropriate balance between frontline delivery and overheads.
- **Revenue management:** we will continue to manage revenue from levies, fees and thirdparty sources, while monitoring sector activity and demand drivers that influence funding levels.
- **Capability and investment discipline:** investment will be prioritised toward critical regulatory capability, safety infrastructure and digital modernisation, ensuring value for money and longterm sustainability.

We anticipate an operating deficit during 2026/27, funded through reserves that will enable transition and funding sustainability for the next three-year period starting 1 July 2027.

Our dedication to continuous improvement remains unwavering across all programmes and activities, enabling greater efficiency and responsiveness in regulatory functions.

Performance and efficiency

Performance and efficiency will be closely monitored in 2026/27 to support delivery within a constrained funding environment. This includes ongoing refinements to how we measure the results and impacts of our harm prevention initiatives, alongside active monitoring of organisational efficiency, so that resources remain focused on priority statutory and frontline services.

Accountability will be maintained through systematic reporting of performance and efficiency metrics to our Minister and the Board. These metrics include the percentage of frontline staff, staff turnover as compared with the public sector average, contractor and consultancy costs as a proportion of workforce costs, and the percentage of overhead costs. By maintaining this disciplined approach, we aim to ensure our regulatory activities are efficient, sustainable and aligned with our organisational vision and stakeholder expectations.

Efficiency metric	Comparator
Frontline staff percentage	At least 75 percent
Staff turnover percentage	Public sector average (annual measure)
Contractor costs (as a percentage of workforce costs)	Combined total of 10 to 12 percent (Treasury and Public Service Commission guidance)
Consultancy costs (as a percentage of workforce costs)	
Percentage of overhead costs	Between 20 and 25 percent
Percentage of overdue debt of our total billed revenue	Reducing over time

Our greenhouse gas emissions reduction journey

Maritime NZ is part of the Carbon Neutral Government Programme, which was established to accelerate the reduction of greenhouse gas emissions within the public sector.

We have established our emissions reduction targets against FY 2019/20 as our baseline year.

Our organisational emissions reduction plan

We continue to implement our environmental sustainability strategy and emissions reduction plan, working to integrate environmental sustainability considerations into core policies, operations and decision-making.

Our aim is to reduce internal emissions, where we have operational control. Given the significant contribution to our carbon footprint, air travel and our light vehicle fleet remain priority areas.

Our environmental sustainability strategy and emissions reduction plan guide us toward our 2030 target. Because many actions require careful exploration and phased implementation, this long-term programme uses an iterative and learning-based approach to sustainability.

Our emission reduction targets

Maritime NZ is targeting a 42 percent reduction from its base year figures in scope 1, scope 2 and scope 3 mandatory⁴ emissions by July 2030.

Measure	Target
Tonnes of carbon dioxide equivalent emissions (t CO ₂ e) resulting from mandatory Carbon Neutral Government Programme emission sources	708.5 t CO ₂ e for 2026/27
Emissions profile in t CO ₂ e by scope ⁵ and total annual emissions resulting from corporate activities	Total emissions compared with the 1.5 degrees Celsius pathway: 42 percent reduction from our 2019/20 base year by 2030

Search and rescue is a non-discretionary, life-saving activity. While the aim is to use the most emissions-efficient transport, where possible, we do not have direct control over search and rescue operations. Therefore, we measure and report search and rescue-related emissions but exclude them from our reduction targets.

Organisational health and capability metrics

Being a good employer is a priority for Maritime NZ, underpinned by a strong organisational culture, health and capability.

Our people are talented and capable, with strong expertise across regulatory, response and maritime disciplines. Together, this capability supports our vision and enables the delivery of our outcomes through our regulatory approach.

As part of our ongoing commitment to being a good employer and deliver on our public service obligations, we monitor and report on our organisational health and capability metrics. These metrics help us assess our organisational resilience and workforce:

- headcount and number of full-time equivalent employees
- ethnicity, gender, average age, role classification, gender and ethnic representation in management
- gender and ethnic pay gap
- turnover and length of service
- average sick and domestic leave
- health and safety events and near misses.

⁴ 'Mandatory' refers to the Carbon Neutral Government Programme mandatory sources, as detailed in the Ministry for the Environment's guidance to Carbon Neutral Government Programme agencies. As at January 2023, the following sources are included within our 2030 target: scope 1: diesel and petrol; scope 2: electricity; scope 3: air travel domestic and international, freight and courier, hotel stays, taxi, private car mileage, contractor use of vehicles; rental vehicles, helicopter business travel, working from home, transmission and distribution losses, water supply, wastewater services, paper use, waste.

⁵ The greenhouse gas reporting protocol requires that all emission sources be placed into one of three scope activities, where scope 1 is direct greenhouse gas emissions from sources that are owned and controlled. Scope 2 activities are indirect greenhouse gas emissions used by the organisation, such as purchased electricity usage. Scope 3 is other indirect emissions generated from sources that the organisation does not own or control, such as air travel.

Statement of service performance for 2026/27

Te Tauākī Whakamaunga Atu mō 2026/27

This section outlines the performance expectations of Maritime NZ for the year ending 30 June 2027. It covers both service performance and the prospective financial statements agreed with the Associate Minister of Transport.

The Statement of Performance Expectations is an important instrument of public accountability and allows the Crown to participate in setting annual expectations for outputs directly funded by appropriations, levies or compulsory fees, or charges set under legislation.

It outlines these expectations for the House of Representatives and provides a base against which our service performance can be assessed. It also sets out the outputs (goods and services) we are funded to provide (describing what is delivered, what is intended to be achieved and the rationale for intervention, that is, the anticipated value to New Zealand through delivering the output). These are described under five output classes: regulation, regulatory operations, response, maritime safety infrastructure and harm prevention.

To meet our obligations under the Public Finance Act 1989, we use an asterisk (*) to identify activities funded by the Crown through Vote Transport and their performance measure(s). The corresponding funding details are provided in the output class prospective revenue and costs for the year ending 30 June 2027.

Output Class 1: Regulation He Waeture

Stewarding the maritime regulatory framework

We influence, develop, implement and maintain the international and national safety, security and environmental protection policies, regulations and rules that govern the operation of vessels, ports and offshore installations in New Zealand waters. This includes regulatory stewardship of the maritime system in New Zealand, administering New Zealand's international maritime obligations, and supporting the Minister of Transport and other parts of government to make informed decisions concerning the maritime system.

Our performance will be measured against the following outputs

Output	What is delivered?	What is intended to be achieved?	Rationale for intervention
1.1: Maritime policy advice	<ul style="list-style-type: none"> Acting as a regulatory steward of the maritime regulatory system, we undertake reviews to promote improvement of safety, security and environmental outcomes. Development of rules and other legislative instruments under maritime Acts. Technical and safety advice directly (and in association with the Ministry for Cities, Environment, Regions and Transport (the Ministry)) in relation to maritime sector policy, legislation and regulation. Contribution to the development of policy advice by departments (other than the Ministry) and local government. 	Provision of sound, data-driven and timely policy advice.	To ensure the maritime legislative framework contributes to ensuring maritime safety, security and environmental protection, and that government decision-making is informed.
1.2: International obligations and relations	<ul style="list-style-type: none"> Contribution to the negotiation of international agreements, treaties and conventions. Delegated New Zealand representation at international maritime forums, for example, the International Maritime Organization. Provision of sustainable marine sector capacity and capability building in the Pacific (in partnership with the Ministry of Foreign Affairs and Trade). International engagement with other maritime regulators and response agencies. Implement our international engagement strategy aligned to the Ministry. 	Coordination of international engagement activities and promotion of national maritime interests, objectives and influence.	To ensure global maritime regulation aligns with New Zealand's interests (where practicable) and contributes to lifting maritime safety, security and environmental protection capability, both regionally and globally.
1.3: Parliamentary and government accountability	<ul style="list-style-type: none"> Ministerial briefings. Responses to parliamentary and ministerial questions. Official information requests. Written submissions. Accountability documents and performance reporting. 	Timely, effective and efficient delivery of support to parliamentary and executive government processes.	<p>To provide parliament, government, the public and industry with confidence that we are fulfilling our functions and meeting Crown entity statutory requirements.</p> <p>To support government by enabling ministers to fulfil portfolio accountabilities.</p>

How we will measure our performance

Output 1.1: Maritime policy advice

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>*1.1.1 Percentage of papers⁶ to the responsible Minister of Transport or the Ministry for Cities, Environment, Regions and Transport, which are assessed,⁷ is at least 3.5 out of 5</p> <p>Provided as context:</p> <p>Number of papers provided to the responsible Minister or the Ministry</p>	≥80%	≥80%	≥80%

Output 1.2: International obligations and relations

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>1.2.1 Percentage of international engagement objectives met that align with identified priorities⁸</p>	≥95%	≥95%	≥95%
<p>1.2.2 Percentage of international reporting obligations to international organisations completed by due date⁹</p>	≥95%	≥95%	≥95%

Output 1.3: Parliamentary and government accountability

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>1.3.1 Percentage of completed replies to ministerial correspondence and parliamentary questions that meet Maritime NZ's quality criteria¹⁰</p> <p>Provided as context:</p> <p>Number of ministerial correspondence and parliamentary questions received</p>	≥95%	≥95%	≥95%
<p>1.3.2 Percentage of Official Information Act 1982 completed responses that meet Maritime NZ's quality criteria¹¹</p> <p>Provided as context:</p> <p>Number of Official Information Act 1982 requests received</p>	≥95%	≥95%	≥95%

6 Papers are limited to policy analysis, briefings, reports to the Minister of Transport and the Ministry for Cities, Environment, Regions and Transport for ministerial consideration and ministerial reports.

7 Assessment is applied using the Department of the Prime Minister and Cabinet's Policy Projects Policy Quality Framework. The score (out of 5) is determined by an internal panel established to fulfil the role that looks at criteria based on context (Does it explain why the decision-maker is getting the advice?), analysis (Is it clear, logical and informed by evidence?), advice (Does it engage the decision-maker and tell the full story?) and action (Does it identify who is doing what next?).

8 International engagement objectives are determined to prioritise issues that align with New Zealand's interests under Maritime NZ's international engagement strategy.

9 Maritime NZ has numerous annual reporting obligations, however, this measure relates to two of its standing annual obligations: the International Oil Pollution Compensation Funds (IOPC Funds) and International Convention for the Prevention of Pollution from Ships (MARPOL) oil reporting. Other international reporting obligations may occur during the year, depending on the requirements of the International Maritime Organization and other international bodies, and when we implement new programmes, for example, MARPOL Annex VI.

10 Our main means of determining if quality is met relates to timeliness, along with other factors, including that: the request has been appropriately scoped; the tone and quality of the writing in the response are appropriate; and sign-off processes were robust.

11 Our main means of determining if quality is met relates to timeliness, along with other factors, including that: the request has been appropriately scoped; withholding grounds have been properly applied, if applicable; the tone and quality of the writing in the response are appropriate; sign-off processes were robust; and the legislative requirements under the Official Information Act 1982 were met.

Output Class 1: Prospective revenue and costs for the year ending 30 June 2027

	2025/26 Budget (\$000)	2025/26 Forecast (\$000)	2026/27 Budget (\$000)
REVENUE			
Crown	2,824	2,824	2,824
Fuel excise duty	262	262	266
Funding from Crown agencies	2,770	3,072	2,700
Maritime levy	5,914	5,742	5,914
Other third-party revenue	312	348	290
Total revenue	12,082	12,248	11,994
EXPENDITURE	12,714	11,929	12,667
Net surplus/(deficit)	(632)	319	(673)

Output Class 2: Regulatory operations He whakaū

Providing regulatory operations that incentivise a reduction in harm

We encourage maritime system participants to meet regulatory obligations relating to health, safety, security and marine protection standards with a focus on incentivising a reduction in harm. We do this through administering entry and exit controls, carrying out proactive monitoring of activity through audits and inspections, and receiving, triaging and responding to complaints, incidents and accidents and making good choices on how we use corrective and enforcement tools. We also monitor and support oversight of third-party regulators.

Our performance will be measured against the following outputs

Output	What is delivered?	What is intended to be achieved?	Rationale for intervention
2.1: Maritime security	<ul style="list-style-type: none"> Security assurance for commercial trading port facilities. Maritime security awareness and advice. Cross-agency engagement and information exchange. 	Implementation of the International Ship and Port Facility Security Code, in line with the Maritime Security Act 2004, with the ability to take appropriate action in the public interest to enforce the provisions of the Maritime Security Act 2004 and associated regulations.	To provide assurance, situational awareness, threat management and warnings for Maritime NZ and the wider government security network.
2.2: Regulatory licensing	<ul style="list-style-type: none"> Deliver and maintain entry and exit controls to the New Zealand maritime system. Licensing and certification administration and management, including exemptions. Registration administration and management of the New Zealand Register of Ships. 	<p>Ensuring those operating in the sector are certified and fit to operate, meet appropriate standards and have relevant knowledge and experience to reduce harm.</p> <p>Performing statutory functions under the Ship Registration Act 1992 to provide New Zealand nationality to eligible ships.</p>	To ensure people and operators working in the maritime industry are competent and capable.

Output	What is delivered?	What is intended to be achieved?	Rationale for intervention
2.3: Inspection and audit	<ul style="list-style-type: none"> Inspection, audit and assessment of domestic commercial operators, ports, facilities, products, services, documents and delegations, requiring compliance with documents and delegations. Port State and Flag State Control inspections. Use of corrective tools, including voluntary agreements, improvement notices, detaining or setting conditions on the operation of a ship and Director's letters. 	<p>Identify where and how we target, focus and undertake our audits, inspections, assessments, and other proactive compliance activity, based on our understanding of where the most significant harm could occur.</p> <p>Use of our corrective tools to require a responsible person or person conducting a business or undertaking to rectify unsafe circumstances or their non-compliant behaviour.</p>	To support an entity to be clear on requirements and ensure participants' compliance with required standards of safety and behaviour.
2.4: Notifications and enquiries	<ul style="list-style-type: none"> Receive, categorise, prioritise, respond to and manage incidents of harm, including notifications under section 31 of the Maritime Transport Act 1994 and section 56 of the Health and Safety at Work Act 2015. Administration and management of enquiries coming into Maritime NZ. 	<p>To determine how and when we will respond to notifications by the level of harm or potential harm that has occurred or that may occur.</p> <p>Timely and consistent responses to stakeholder enquiries.</p>	To prioritise and make informed choices on how we will respond to notifications based on the level of harm or potential harm.
Output 2.5: Investigation and enforcement	<ul style="list-style-type: none"> Investigation into and responses to accidents and incidents, regulatory non-compliance, breaches of maritime safety and security requirements, and complaints. Use of our enforcement tools, including warning letters, infringements, enforceable undertakings (under the Health and Safety at Work Act 2015) and prosecutions (under the Maritime Transport Act 1994 and Health and Safety at Work Act 2015). 	<p>When a potentially harmful situation or non-compliance is identified, or a harm has occurred, our priority is that corrective action be taken to control the risk so further harm is prevented.</p> <p>When corrective action is underway, we will consider whether holding people to account through using our enforcement tools is proportionate to the situation.</p>	To support an entity to be clear on requirements and to prioritise getting the unsafe circumstance or non-compliance addressed through the use of our corrective and enforcement tools to ensure accountability and deter non-compliance by participants.

How we will measure our performance

Output 2.1: Maritime security				
Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard	
*2.1.1 Percentage of agreed key performance indicators achieved during port exercises assessing port security plans ¹²	≥95%	≥95%	≥95%	
Provided as context:				
Number of planned port exercises (15 in total) conducted				

¹² Under the Maritime Security Act 2004 and International Ship and Port Facility Security Code, commercial international ports must maintain a port facility security plan that sets out how they manage changes in New Zealand's maritime security levels, including specific settings for each changed security level. Plans are tested through annual exercises, either live or desktop, and assess areas such as communication, coordination, resource availability, and their response to an increased security threat level. Key performance indicators are agreed in advance by the port and Maritime NZ. After the exercise, the Port Facilities Security Officer prepares a summary report, which Maritime NZ reviews and assesses against the agreed performance indicators. The results inform this performance measure.

Output 2.2: Regulatory licensing

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>2.2.1 Percentage of seafarer certificate applications¹³ accepted within 10 working days, measured from date of receipt to ready for assessment¹⁴</p> <p>Provided as context:</p> <p>Number of seafarer certificate applications received:</p> <ul style="list-style-type: none"> • digital application • non-digital application <p>Median number of working days from date of receipt of seafarer certificate application to ready for assessment</p>	≥90%	≥70%	≥90%
<p>2.2.2 Percentage of seafarer certificate applications assessed within 20 working days, measured from ready for assessment to a decision being made¹⁵</p> <p>Provided as context:</p> <p>Number of seafarer certificate applications assessed</p> <p>Median number of working days for a decision to be made on seafarer certificate applications</p>	≥80%	≥90%	≥80%
<p>2.2.3 Percentage of operator certificate applications¹⁶ accepted within 10 working days, measured from date of receipt to ready for assessment¹⁷</p> <p>Provided as context:</p> <p>Number of operator certificate applications received</p> <p>Median number of working days from date of receipt of operator certificate application to ready for assessment</p>	≥90%	≥70%	≥90%
<p>2.2.4 Percentage of operator certificate applications assessed within 30 working days, measured from ready for assessment to a decision being made¹⁸</p> <p>Provided as context:</p> <p>Number of operator certificate applications assessed</p> <p>Median number of working days for a decision to be made on operator certificate applications</p>	≥80%	≥80%	≥80%

13 The scope of this measure relates to accepted seafarer digital and non-digital or manual applications. It includes initial, renewal and endorsement applications and excludes seafarer document replacements.

14 Non-digital seafarer applications involve front-end completeness and acceptance time, and digital applications are automatically accepted at submission, demonstrating the impact of digitisation. For non-digital applications, the 10 working days excludes time waiting for an applicant to provide additional information to Maritime NZ to accept the application, including receipt of payment. Once requested information and payment are received, the application is ready to be assessed.

15 Working days excludes time when an application is 'on hold' awaiting additional information requested and the response time is outside of Maritime NZ's control. Applications are only placed on hold in accordance with strict business rules, and only where the requested information is necessary to progress the application.

16 The scope of this measure relates to accepted applications for Maritime Transport Operator Certificate (MTOC) amendments requiring approval, MTOC renewals, safe operational plans, safety case initial and renewals, and vessel certificates issued by Maritime NZ. It excludes ship registration, exemption applications and initial MTOC applications (entry into the Maritime Operator Safety System). These applications are non-digital applications.

17 The 10 working days excludes time waiting for an applicant to provide additional information to Maritime NZ to accept the application, including receipt of payment. Once requested information and payment are received, the application is ready to be assessed.

18 As in footnote 15.

Output 2.3: Inspection and audit

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>2.3.1 Percentage of ships inspected that were assessed as meeting Maritime NZ's Port State Control ship selection criteria¹⁹</p> <p>Provided as context:</p> <p>Number of initial Port State Control inspections conducted</p> <p>Number of ship detentions or conditions imposed in response to unsafe operations</p> <p>Number of follow-up visits²⁰</p>	≥90%	≥90%	≥90%
<p>2.3.2 Percentage of scheduled inspections of active New Zealand Flag State ships²¹ completed</p> <p>Provided as context:</p> <p>Number of International Safety Management Audits of Flag State Operators</p> <p>Number of ship detentions or conditions imposed in response to unsafe operations</p> <p>Number of follow-up visits</p>	100%	100%	100%
<p>*2.3.3 Percentage of active domestic commercial operators who are audited or inspected as planned²²</p> <p>Provided as context:</p> <p>Number of audits conducted</p> <p>Number of inspections conducted</p> <p>Number of corrective tools implemented in response to unsafe operations²³</p>	New measure	New measure	≥80%
<p>*2.3.4 Percentage of corrective tools issued under the Health and Safety at Work Act 2015 where inspectors have followed up with the Person Conducting a Business or Undertaking on the obligations under the tool²⁴</p> <p>Provided as context:</p> <p>Number of prohibition notices issued where a serious and imminent risk was identified</p> <p>Number of improvement notices issued to address unsafe operations or system failures</p> <p>Number of voluntary agreements entered into where Maritime NZ assessed that commitments could be addressed without formal tools</p>	100%	100%	100%

19 Maritime NZ's ship selection criteria set out how we decide which ships to inspect. The criteria consider our triaging approach, which includes multiple factors, such as Port State Control inspection history, Tokyo Memorandum of Understanding (MOU) information, as well as data and sector intelligence information around risk. It also includes inspections for the purposes of training Maritime inspectors.

20 This includes follow-up inspections that were conducted with an initial inspection. Follow-up activities are completed, in addition to the requirements of an initial inspection, to close outstanding deficiencies found during previous inspections (including inspections done by other Tokyo MOU member states).

21 Flag State ships are New Zealand-flagged ships operating under the International Safety Management Code.

22 This excludes domestic commercial operators under the International Safety Management Code, which is captured in measure 2.3.2. 'Planned' includes all audits and inspections that are scheduled both proactively and responsively (in response to events).

23 Prohibition Notice, Improvement Notice, Detaining or imposing conditions, Director's Letter, and Voluntary Agreements.

24 Corrective tools included in the scope of this measure are Improvement Notices and Prohibition Notices issued under the Health and Safety at Work Act 2015.

Output 2.4: Notifications and enquiries

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>2.4.1 Percentage of high harm event notifications where we have communicated our response²⁵ within four hours</p> <p>Provided as context:</p> <p>Number of high and medium harm events where the scene has been held</p>	100%	≥80%	100%
<p>2.4.2 Percentage of medium harm event notifications where we have communicated our response²⁶ within five working days</p> <p>Provided as context:</p> <p>Number of medium harm events</p> <p>Provided as context:</p> <p>Number of event notifications received</p> <p>Percentage of event notifications received and closed out by the Notifications and Enquiries team</p> <p>Number of enquiries received</p> <p>Percentage of enquiries received and responded to by the Notifications and Enquiries team</p>	≥80%	≥85%	≥85%

Output 2.5: Investigation and enforcement

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>2.5.1 Percentage of investigations concluded within 12 months of being opened</p> <p>Provided as context:</p> <p>Number of investigations opened</p> <p>Number of investigations concluded</p> <p>Percentage of events that result in an investigation</p> <p>Percentage of medium harm events that result in an investigation</p> <p>Percentage of high harm events that result in an investigation</p>	≥95%	100%	≥95%
<p>*2.5.2 Percentage of prosecutions brought under the Maritime Transport Act 1994 and/or Health and Safety at Work Act 2015 that resulted in the relevant parties being held to account²⁷</p> <p>Provided as context:</p> <p>Number of active prosecutions</p> <p>Number of concluded prosecutions</p> <p>Number of active enforceable undertakings²⁸ demonstrating alternative enforcement pathways that provide wider sector benefits</p> <p>Number of concluded enforceable undertakings</p> <p>Number of infringement notices issued as specified in marine protection legislation</p> <p>Number of warning letters issued</p>	≥80%	≥80%	≥80%

25 A response for high harm includes Maritime NZ's decision on whether to hold or release a scene and the actions we intend to take. It also includes medium harm events where a scene has been held.

26 A response for a medium harm event does not include a medium harm where a scene has been held.

27 'Held to account' is interpreted to include a conviction or another outcome, such as an enforceable undertaking, in the public interest (in line with the Solicitor-General Prosecution Guidelines). A decision to withdraw charges against a party (eg, as part of an arrangement to plead guilty to other charges or where it is no longer in the public interest to progress a prosecution) should not be interpreted as failing to hold a party to account, nor should a situation where a judge has decided to discharge someone without conviction (because that only occurs once the judge has determined that the party was indeed guilty but has decided not to record a conviction in respect of the relevant offending for compassionate grounds).

28 An enforceable undertaking is an agreement between Maritime NZ and a duty holder. It is entered into voluntarily by the duty holder following a breach (including an alleged breach) of the Health and Safety at Work Act 2015 and, once in place, is legally binding. It is generally used as an alternative to prosecution.

Output Class 2: Prospective revenue and costs for the year ending 30 June 2027

	2025/26 Budget (\$000)	2025/26 Forecast (\$000)	2026/27 Budget (\$000)
REVENUE			
Crown	1,873	1,872	1,649
Fuel excise duty	2,529	2,529	2,572
Working safer levy	10,285	10,285	10,385
Maritime levy	23,749	23,815	24,049
User charges	2,343	1,539	1,955
Other third-party revenue	501	441	275
Total revenue	41,280	40,481	40,885
EXPENDITURE	42,536	42,435	41,704
Net surplus/(deficit)	(1,256)	(1,954)	(819)

Output Class 3: Response He whakautu

Providing integrated maritime readiness and incident response

We build and maintain the capabilities to respond to maritime and marine pollution incidents, to coordinate search and rescue emergencies, and to lead the coordinated response for these incidents and emergencies at the national level. Maritime NZ is one of the few agencies that has explicit regulatory roles as a lead agency in the national emergency management system, which are exercised for maritime incident responses.

Our performance will be measured against the following outputs

Output	What is delivered?	What is intended to be achieved?	Rationale for intervention
3.1: Search and rescue coordination	<ul style="list-style-type: none"> Coordination of all offshore maritime and aviation search and rescue missions within New Zealand's search and rescue region, and action from missions arising from someone activating an emergency distress beacon (land, sea and air). 	Effective and efficient search and rescue response delivery across land, sea and air that saves lives and reduces harm in both local and international areas of responsibility.	To ensure New Zealand has a national search and rescue coordination service within an integrated search and rescue system (jointly with the New Zealand Search and Rescue Secretariat and New Zealand Police) that takes full advantage of modern technology to save lives.
3.2: Maritime incident readiness and response	<ul style="list-style-type: none"> Maintain the capabilities necessary to lead and implement responses to national maritime incidents to minimise social, environmental and economic harm. Management and oversight of industry and regional authority marine oil spill readiness and response capability. Provision of maritime incident response 24 hours per day, seven days per week. 	Efficient and effective response to maritime incidents in New Zealand's area of interest. Delivering lead agency responsibilities for generating readiness and response for maritime incidents at an industry, regional and national level.	To ensure New Zealand has a fit-for-purpose integrated maritime incident response system and associated pollution preparedness and response service.

How we will measure our performance

Output 3.1: Search and rescue coordination			
Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>*3.1.1 Percentage of time the Rescue Coordination Centre New Zealand is operational²⁹</p> <p>Provided as context:³⁰</p> <ul style="list-style-type: none"> Number of search and rescue incidents Number of lives saved Number of lives rescued Number of lives assisted 	100%	100%	100%
<p>*3.1.2 Percentage of duty shifts at the Rescue Coordination Centre New Zealand that have a qualified Watch Leader</p>	≥75%	≥65%	≥75%

Output 3.2: Maritime incident readiness and response			
Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
<p>*3.2.1 Average annual survey rating by exercise and workshop participants of their level of competence in a response³¹</p> <p>Provided as context:</p> <ul style="list-style-type: none"> Number of exercises and workshops completed Number of real maritime incidents responded to³² 	3 out of 5	3 out of 5	3 out of 5
<p>3.2.2 Percentage of regional and national equipment stockpiles where equipment maintenance inspections have been conducted as scheduled</p> <p>Provided as context:</p> <ul style="list-style-type: none"> Number of planned maintenance inspections (23 in total) conducted 	100%	100%	100%
<p>3.2.3 Percentage of regional councils that undertake two oil spill exercises annually</p> <p>Provided as context:</p> <ul style="list-style-type: none"> Number of planned exercises (32 in total) conducted by regional councils 	≥95%	≥95%	≥95%

29 'Operational' is defined as: two qualified search and rescue officers are on duty and normal operations are being delivered.

30 Search and rescue incidents include Category II search and rescue operations that require the Rescue Coordination Centre New Zealand to coordinate major maritime and aviation search and rescue missions within New Zealand's search and rescue region and all missions from someone activating a distress beacon (including land-based operations). Category I incidents are coordinated by the New Zealand Police.

– 'Lives saved' refers to situations where, if search and rescue agencies had not intervened, life would definitely have been lost.

– 'Lives rescued' refers to situations where search and rescue agencies locate and rescue a person or people at risk and return them to a safe location.

– 'Lives assisted' refers to situations where search and rescue agencies help a person or people at low risk, but who, if left, would be at risk.

31 This annual measure covers all national training and all of government exercises and workshops run for Maritime NZ, regional councils and other stakeholders relating to responding to maritime incidents and marine pollution, as part of the integrated response capability. On completion of each exercise or workshop, lessons identified are captured to ensure any shortfalls in processes, actions or overall response capability are identified and resolved. Exercise and workshop participants rate their competence on a scale of one to five afterwards in response to the following question: "How would you rate your competence to participate in a response situation?"

32 The criteria for a 'real' incident or event are those that result in the setting up and/or mobilisation of the National Maritime Response Team (including tier 3 oil spills); a tier 2 oil spill that requires support to regional council from Maritime NZ; or an incident or event that starts as a regulatory compliance matter that is being monitored, because it may evolve into an incident, should conditions change.

Output Class 3: Prospective revenue and costs for the year ending 30 June 2027³³

	2025/26 Budget (\$000)	2025/26 Forecast (\$000)	2026/27 Budget (\$000)
REVENUE			
Crown	3,995	3,995	3,995
Fuel excise duty	7,731	7,731	8,411
Oil pollution levy	8,292	8,354	8,328
Other third-party revenue	168	290	282
Total revenue	20,186	20,370	21,016
EXPENDITURE	20,768	20,301	21,911
Net surplus/(deficit)	(582)	69	(895)

Output Class 4: Maritime safety infrastructure Ngā hanga whakahaumaru

Providing maritime safety services and infrastructure

We provide and maintain maritime safety services and infrastructure and capabilities that are critical to saving lives and reducing serious harm. This includes New Zealand's distress beacon system, distress and safety communications and aids to navigation.

Our performance will be measured against the following outputs

Output	What is delivered?	What is intended to be achieved?	Rationale for intervention
Output 4.1: Distress beacon systems	<ul style="list-style-type: none"> Operation of the ground-based equipment that forms part of the international satellite system to detect, locate and alert search and rescue authorities about emergency distress beacons, including an emergency distress beacons database. 	Maintenance and operation of appropriate systems and processes to support timely emergency response.	To ensure New Zealand has a fit-for-purpose distress beacon system that provides integrated and effective detection, location and communication of alerts to responding entities.
Output 4.2: Aids to navigation	<ul style="list-style-type: none"> Maintenance and operation of national coastal navigation aids to shipping. 	Provision of reliable maritime navigation aids, including provision of navigational aids for shipping on New Zealand's coasts and adjacent islands, and effective entry control and consenting processes of the navigational aids owned by ports and other organisations.	To ensure New Zealand has a reliable network of maritime navigation aids.

³³ The output financials exclude an intergroup charge between the New Zealand Oil Pollution Fund and Maritime NZ for support costs that have been eliminated on consolidation.

Output 4.3: Distress and safety communications	<ul style="list-style-type: none"> • Distress and safety communication systems and processes are delivered to the maritime sector. • Compliance with international standards to produce and implement new navigational warnings. 	<p>Maintaining appropriate distress and communication services to help prevent participants in the maritime sector from getting into trouble and provide a safety net for those who do, reduce unsafe incidents, and support effective responses.</p> <p>By delivering improved and precise digital navigational warnings, we will enable mariners to navigate more safely through New Zealand waters and ensure we meet obligations under the International Convention for Safety of Life at Sea.</p>	<p>To ensure New Zealand has reliable distress and communication services.</p>
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How we will measure our performance

Output 4.1: Distress beacon systems				
Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard	
4.1.1 Percentage of time that ground-based satellite equipment is operational	≥99.5%	≥99.5%	≥99.5%	
*4.1.2 Percentage of time that the beacons' database system ³⁴ is available to the public <i>Provided as context:</i> Number of beacon registrations Number of beacon registrations updated by beacon owners	≥99.5%	≥99.5%	≥99.5%	
4.1.3 Percentage of scheduled maintenance ³⁵ of the distress beacons' ground site completed ³⁶ <i>Provided as context:</i> Number of scheduled maintenance visits to the 406MHz distress beacon ground station	≥90%	≥90%	≥90%	

34 This measure includes the public-facing beacons website and the registrations database.

35 Scheduled maintenance is product specific and influenced by international standards and advice for the maintenance of each product. We have existing maintenance contracts in place with specialists, with agreed maintenance timeframes.

36 The Medium Earth Orbit (MEO) / Geostationary Earth Orbit (GEO) Local User Terminal (LUT) is the New Zealand ground station that receives the 406 distress alerts from vessels (EPIRB), aircraft (ELT) and personal locator beacons (PLB).

Output 4.2: Aids to navigation

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
*4.2.1 Percentage of time lighthouses are operational (per IALA category 1) ³⁷	≥99.8%	≥99.8%	≥99.8%
4.2.2 Percentage of time that day beacons and buoys are operational (per IALA category 3) ³⁸	≥97%	≥97%	≥97%
4.2.3 Percentage of scheduled maintenance ³⁹ of aids to navigation ⁴⁰ completed	≥90%	≥90%	≥90%
Provided as context:			
Number of aids to navigation sites (142 in total) that received scheduled maintenance			

Output 4.3: Distress and safety communications

Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
*4.3.1 Percentage of time communication services are available ⁴¹	≥99.8%	≥99.8%	≥99.8%
*4.3.2 Percentage of time the Maritime Operations Centre is operational ⁴²	≥99.8%	≥99.8%	≥99.8%
*4.3.3 Percentage of scheduled maintenance ⁴³ of radio sites ⁴⁴ completed	≥90%	≥90%	≥90%
Provided as context:			
Number of radio sites (31 in total) that received scheduled maintenance			

37 The target is based on the International Association of Marine Aids to Navigation and Lighthouse Authorities (IALA) guideline, which describes the different categories and methods of measurement. Outages are recorded by Maritime NZ in a database. The start is when the outage is first reported and the finish is when the site is repaired. Outages are reported by the Maritime NZ monitoring system (if monitored), the Rescue Coordination Centre New Zealand, and the Maritime Operations Centre (MOC) from a vessel via maritime radio, or by a member of the public.

38 See footnote 37.

39 Scheduled maintenance is product specific and influenced by international standards and advice for the maintenance of each product. Existing maintenance contracts are in place, with the appropriate maintenance timelines. Maritime NZ has fully outsourced this service to Kordia, which has an annual plan to maintain the MOC and wider radio network to meet the availability targets Maritime NZ set in the National Maritime Distress and Safety Communications Service agreement, which are based on best practice.

40 To meet the reliability targets and best practice, Maritime NZ carries out proactive maintenance of its aids to navigation network to ensure it is fit for purpose. Aids to navigation include 96 lights and 46 daymarks, buoys and automatic identification systems.

41 This measure assesses the availability of the very high frequency (VHF) services, high frequency (HF) voice and HF digital selective calling (DSC) that make up part of the Maritime NZ distress and safety radio service. Outages are logged by an MOC operator. The start is 'fault first found' and the end is 'fault repaired'. The measure also shows how Maritime NZ meets the provisions of the International Convention for the Safety of Life at Sea (SOLAS) chapter IV, regulation 5 and requirements contained in the Maritime Transport Act 1994 section 200 and section 435. Maritime NZ has outsourced this service to Kordia. The target is based on Global Maritime Distress and Safety Service (GMDSS) best practice.

42 This measure assesses whether the MOC is fully operational and available to receive distress calls, issue maritime safety information broadcasts, and respond to requests for help or information over the maritime network. The data is reported in the monthly MOC report, with issues reviewed during contractor meetings. Performance should be as close to 100 percent as possible (defined as ≥99.8 percent for this measure), unless a major outage or disaster occurs that means the MOC cannot be operational. The measure also shows how Maritime NZ meets the provisions of SOLAS chapter IV, regulation 5 and requirements contained in the Maritime Transport Act 1994 section 200 and section 435. Maritime NZ has outsourced this service to Kordia. The target is based on GMDSS best practice.

43 See footnote 39.

44 This measure includes 29 VHF and two HF sites.

Output Class 4: Prospective revenue and costs for the year ending 30 June 2027

	2025/26 Budget (\$000)	2025/26 Forecast (\$000)	2026/27 Budget (\$000)
REVENUE			
Crown	8,271	5,342	3,162
Fuel excise duty	6,108	6,108	6,785
Maritime levy	3,848	4,257	3,548
Other third-party revenue	72	74	50
Total revenue	18,299	15,781	13,545
EXPENDITURE	18,752	15,853	13,611
Net surplus/(deficit)	(453)	(72)	(66)

Output Class 5: Harm prevention He ārai wharanga

Preventing harm through insight, partnership and influence

Through research, data and insights, we learn where, when and why harm is occurring, and to whom. To collectively address the causes of harm, we partner and engage with various stakeholders to deliver harm prevention programmes and initiatives that drive behaviour change.

Our harm prevention programmes deliver interventions aligned to the outcomes described in our Statement of Intent 2024–2028.

Our performance will be measured against the following outputs

Output	What is delivered?	What is intended to be achieved?	Rationale for intervention
5.1: Educate, guide, engage and learn	<p>Harm prevention programmes with a focus on:</p> <ul style="list-style-type: none"> education and guidance, communications, documents and publications media releases maritime industry and regulatory partner facilitation, engagement and collaboration data-driven behaviour change initiatives based on research, analysis and insights recreational craft grant programme delivering community-based programmes management of seafarer welfare funding. 	<p>Through our harm prevention programmes, we target the longer term and underlying drivers of harm. In partnership with the sector, we use various regulatory tools and interventions to prevent harm from occurring.</p> <p>We apply our knowledge of harm and its contributors to increase the capability, motivation and opportunity for sector participants to do the right thing.</p>	<p>To partner with the maritime sector to deliver our harm prevention approach and prevent harm from occurring across the maritime domain.</p>

How we will measure our performance

Output 5.1: Educate, guide, engage and learn			
Measure	2025/26 performance standard	2025/26 estimated actual	2026/27 performance standard
5.1.1 Percentage of harm prevention programme activities delivered against respective plans	≥90%	≥90%	≥90%
5.1.2 Percentage of published education and guidance documents or publications to industry that are up to date ⁴⁵	≥90%	≥90%	≥90%
Provided as context:			
Number of updated education and guidance documents			
*5.1.3 Percentage of new or reviewed published education and guidance documents that meet Maritime NZ's quality criteria ⁴⁶	≥95%	≥95%	≥95%
Provided as context:			
Number of new education and guidance documents published for industry			
Number of proactive media releases associated with harm prevention programmes			
5.1.4 Percentage of digital marketing activities that reach our targeted audiences for the recreational craft programme ⁴⁷	≥50%	≥50%	≥50%
*5.1.5 Percentage of allocated recreational craft investment funding ⁴⁸ paid out to target areas	≥95%	≥95%	≥95%
Provided as context:			
Number of recreational craft service providers that received funding			
5.1.6 Percentage of funding for seafarer welfare services that deliver improved welfare outcomes for seafarers	≥95%	≥95%	≥95%
Provided as context:			
Number of seafarer welfare providers that received funding			

Output Class 5: Prospective revenue and costs for the year ending 30 June 2027			
	2025/26 Budget (\$000)	2025/26 Forecast (\$000)	2026/27 Budget (\$000)
REVENUE			
Fuel excise duty	4,922	4,922	5,006
Working safer levy	3,059	3,059	3,059
Maritime levy	5,914	5,968	5,914
Other third-party revenue	72	74	50
Total revenue	13,967	14,023	14,029
EXPENDITURE			
Net surplus/(deficit)	(389)	81	(283)

45 This measure relates to updates and revisions required to existing published documents.

46 We determine if quality is met by looking at several factors, including that the product has been appropriately scoped and delivered to scope; that the language and accessibility meet requirements under the Plain Language Act 2023; and that peer review and/or sign-off processes were robust.

47 Recreational craft marketing activities are targeted to specific audiences, for example, males aged over 45. This measure relates to the specific digital platform of Meta only (eg, Facebook and Instagram). Budget spend and creative strategy can affect this measure. Information is provided to Maritime NZ by an external media agency.

48 Each year, Maritime NZ looks to align grants to New Zealand Safer Boating Forum member organisations to target the highest risk factors and regions for activities that are likely to have the most impact. These target areas differ each year, to maximise effectiveness. Recipients are chosen through a panel comprising Maritime NZ and Water Safety New Zealand, based on agreed assessment criteria.

Prospective financial statements

He pūtea tauākī

Prospective financial statements for Maritime NZ

The following assumptions have been made in determining the Maritime NZ 2026/27 projected financial statements.

Background

Revenue has been budgeted broadly in line with current year levels. The Maritime Levy has remained stable despite international developments, and this stability is expected to continue.

Maritime NZ has been actively managing inflationary pressures across its cost base, alongside lower than anticipated revenue from the Maritime Levy due to lower cruise activity. The 2026/27 financial year represents the third and final year of Maritime NZ's current levy funding cycle. Over the past three years, budgeted deficits have been funded through the drawdown of financial reserves, reflecting sustained revenue pressure, including the downturn in cruise ship activity, and higher operating costs. Cabinet has agreed a modest increase to Maritime Levy rates, which will take effect from 1 July 2027, as part of the next funding cycle, which partially addresses inflation pressures. While this provides some future relief, it does not address the cumulative drawdown in reserves that has occurred under the current settings.

In this context, Maritime NZ is focused on limiting further deficits in 2026/27 and moving to a cash neutral position by 1 July 2027. This is requiring reduction in staff numbers and some reduction and slowing of activity, while preserving critical frontline regulatory and safety services.

Material changes to budgeted revenue and expense in 2026/27 compared to prior years are outlined below.

Revenue

The following material assumptions underpin Maritime NZ's revenue budgets for 2026/27.

REVENUE STREAM	ASSUMPTIONS FOR 2026/27
Crown Funding	Core Crown funding for maritime safety and regulatory services has decreased by \$5.3m, resulting in total funding of \$11.6m for 2026/27. This reduction reflects the cessation of funding for the Emergency Ocean Response Capability (\$6.3m), partially offset by \$1m of additional funding for the Maritime Digital Transformation project.
Crown Agency Funding	The budget assumes a continuation of the Pacific Maritime Safety Programme funded by MFAT. Discussions with MFAT to negotiate a new memorandum of understanding are ongoing.
Working Safer Levy	Maritime NZ's funding from the Working Safer Levy increases by \$0.1m to \$13.4m in 2026/27 as it is inflation adjusted. The increase is for the continuation of Maritime NZ's health and safety functions on vessels and ports around New Zealand.
Fuel Excise Duty	Fuel Excise duty funding increases by \$1.5m for the increased costs of SAR tasking, increased funding for our recreational craft safety initiatives, and the renewal of the distress radio contract and providing resource to progress SAR aviation recommendations and to meet SAR sector leadership responsibilities.
Maritime Levy	The levy rates for 2026/27 are the same rates as approved in the 2023/24 funding review.
– Foreign passenger	Foreign passenger vessel levies are applicable on each New Zealand port visit, based on deadweight tonnage, gross tonnage and passenger capacity for each vessel. The number of port visits in 2026/27 is expected to decrease from 2025/26 and generate approximately \$8.6m in levy revenue in 2026/27.
– Foreign non-passenger (cargo)	Foreign non-passenger (cargo) vessel levies are applicable on each New Zealand port visit with the levy based on deadweight tonnage and gross tonnage. The volume of port visits is expected to increase from 2025/26 and will generate \$26.5m in levy revenue.
– Domestic	Domestic levies is an annual levy on every commercial vessel and is similarly based on deadweight tonnage, gross tonnage (or length) and passenger capacity. We expect a similar number of vessels in 2026/27 compared to 2025/26 with the domestic levy revenue estimated at \$4.3m.
Fees	There will be a slight decrease in fee revenue to \$1.9m, as a lower number of MTOC renewals will be processed in 2026/27.
Other Revenue	Maritime NZ receives funding from a number of other third-party revenue sources that is anticipated to continue at forecast levels into 2026/27. Interest revenue will decline due to lower interest rates and reserve levels.

Expenditure

Budgeted expenses for Maritime NZ in 2026/27 are aligned with the delivery of commitments from the 2024/25 funding review, with the addition of operational costs associated with Distress Radio assets, an increase in spend relating to cost pressures in relation to SAR activities. These costs are offset by the removal of emergency ocean response capability expenditure.

REVENUE STREAM	ASSUMPTIONS FOR 2026/27
Personnel Costs	Personnel costs reflect Cabinet decisions made for a small Maritime levy increase from 1 July 2027. Personnel costs are being reduced to reflect the changes required from the reduced funding.
Other Operating Expenses	Operating costs have decreased due to the cancellation of the emergency ocean response capability contract. We have taken significant steps to manage costs and inflation pressure without impacting frontline services.

Capital expenditure

The capital expenditure budget for Maritime NZ centres on the ongoing digitisation of regulatory activities (intangible assets) and the renewal of our maritime safety infrastructure assets (funded through a capital injection). The balance relates to a rolling renewal or refresh of Maritime NZ's technology and property assets to support our organisation and modernise our platforms.

Statement of Prospective Comprehensive Revenue and Expense for Maritime NZ

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Revenue			
Crown funding	16,962	14,033	11,630
Crown agency funding	2,770	3,072	2,700
Fuel Excise Duty	21,551	21,552	23,041
Working Safer levy	13,344	13,344	13,444
Maritime levy	39,425	39,784	39,424
Fees	2,343	1,539	1,955
Other third-party revenue	2,549	2,462	2,437
Interest revenue	210	347	100
Total revenue	99,154	96,133	94,731
Expenditure			
Personnel costs	58,418	56,175	56,509
Depreciation and amortisation expense	3,548	3,520	5,038
Capital charge	1,490	1,483	1,591
Other expenses	38,250	36,558	33,579
Total expenditure	101,706	97,736	96,717
Surplus/(deficit)	(2,552)	(1,603)	(1,986)
Total comprehensive revenue and expense	(2,552)	(1,603)	(1,986)

Statement of Prospective Changes in Equity for Maritime NZ

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Balance at 1 July	28,957	28,673	33,054
Total comprehensive revenue and expense for the year	(2,552)	(1,603)	(1,986)
Capital contribution from the Crown	6,105	5,984	4,263
Balance at 30 June	32,510	33,054	35,331

The accompanying statement of accounting policies forms part of these prospective financial statements.

Statement of Prospective Financial Position for Maritime NZ

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Assets			
Current assets			
Cash and cash equivalents	5,952	3,255	1,975
Receivables	3,600	5,000	5,000
Investments	3,500	5,000	5,000
Inventory	123	380	380
Prepayments	950	950	950
Total current assets	14,125	14,585	13,305
Non-current assets			
Derivative financial instruments			
Property, plant and equipment	19,963	20,091	19,690
Intangible assets	8,692	8,576	10,021
Total non-current assets	28,655	28,667	29,711
Total assets	42,780	43,252	43,016
Liabilities			
Current liabilities			
Payables	4,471	6,506	4,012
Employee entitlements	5,599	3,627	3,608
Total current liabilities	10,070	10,133	7,620
Non-current liabilities			
Provisions	200	65	65
Total non-current liabilities	200	65	65
Total liabilities	10,270	10,198	7,685
Equity			
Contributed capital	39,304	39,183	43,446
Accumulated surplus/(deficit)	(8,148)	(7,452)	(9,438)
Property revaluation reserves	1,354	1,323	1,323
Total equity	32,510	33,054	35,331
Total equity and liabilities	42,780	43,252	43,016

The accompanying statement of accounting policies forms part of these prospective financial statements.

Statement of Prospective Cash Flows for Maritime NZ

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Cash flows from operating activities			
Receipts from the Crown	16,962	14,033	11,630
Receipts from Crown agencies	2,770	3,072	2,700
Receipts from Fuel Excise Duty	21,551	21,552	23,041
Receipts from Working Safer Levy	13,344	13,344	13,444
Receipts from Maritime Levy	39,425	39,784	39,424
Receipts from Fees	2,343	1,539	1,955
Receipts from other revenue	2,549	2,463	2,437
Interest received	210	347	100
Payments to employees	(58,418)	(55,616)	(58,599)
Payments to suppliers	(38,251)	(36,834)	(34,002)
Capital charge payments to the Crown	(1,490)	(1,483)	(1,591)
Net cash flows from operating activities	995	2,201	539
Cash flows from investing activities			
Purchase of property, plant and equipment	(6,728)	(7,321)	(2,982)
Purchase of intangible assets	(2,998)	(3,317)	(3,100)
Net maturity of investments – term deposits	2,000	3,000	–
Net cash flows from investing activities	(7,726)	(7,638)	(6,082)
Cash flows from financing activities			
Capital contribution	6,105	5,984	4,263
Net cash flows from financing activities	6,105	5,984	4,263
Net increase/(decrease) in cash and cash equivalents	(626)	547	(1,280)
Cash and cash equivalents at beginning of the year	6,578	2,708	3,255
Cash and cash equivalents at the end of the year	5,952	3,255	1,975

Statement of Prospective Capital Expenditure for Maritime NZ

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Navigational aids	50	55	108
Plant & Equipment	4,030	4,506	2,519
Furniture and fittings	20	–	20
Intangible assets (computer software)	2,997	3,317	3,100
Leasehold improvements	10	250	10
Computer equipment	2,619	2510	325
Total	9,726	10,638	6,082

The accompanying statement of accounting policies forms part of these prospective financial statements.

Notes to the prospective financial statements

The prospective financial statements presented are those of Maritime NZ (the Board). Maritime NZ is a Crown entity established in August 1993 under the Maritime Transport Act. The Board is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. The Board has authorised the issue of the prospective financial statements on 26 June 2026.

The prospective financial statements in this section of the Statement of Performance Expectations have been compiled based on:

- the requirements of the Crown Entities Act 2004
- the measurement base applied is historical cost unless otherwise stated
- the accrual basis of accounting has been used unless otherwise stated
- compliance with Public Benefit Entity Financial Reporting Standard 42 – Prospective Financial Statements.

The information contained in these statements may not be appropriate for purposes other than those described, due to the uncertainty attached to these statements. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances.

There are no actual financial results incorporated in these prospective financial statements. It should be noted that actual financial results achieved for the period covered may vary from the information presented in these prospective financial statements, and these variations may be material.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both periods. It is not intended for the prospective financial statements to be reissued prior to 30 June 2027.

Reporting entity

Maritime NZ is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing Maritime NZ's operations includes the Crown Entities Act 2004 and the Maritime Transport Act 1994. Maritime NZ's ultimate parent is the New Zealand Crown.

Maritime NZ's primary objective is to provide maritime regulatory, compliance and response services for the benefit of the New Zealand public. Maritime NZ does not operate to make a financial return. Maritime NZ has designated itself as a public benefit entity (PBE) for the purposes of financial reporting.

Basis of preparation

The prospective financial statements of Maritime NZ have been prepared on a going concern basis.

Statement of compliance

The prospective financial statements of Maritime NZ have been prepared in accordance with the requirements of the Crown Entities Act 2004, which include the requirement to comply with New Zealand's generally accepted accounting practice (NZ GAAP).

Maritime NZ is a Tier 1 public benefit reporting entity and the prospective financial statements have been prepared in accordance with PBE standards.

The prospective financial statements comply with PBE standards.

Presentation currency and rounding

These prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Measurement base

The prospective financial statements have been prepared on an historical cost basis, except:

- where modified by the revaluation of certain items of property, plant and equipment
- the measurement of any derivative financial instruments which are carried at fair value.

The prospective financial statements have been prepared on the basis of accrual accounting, with the exception of cash flow information which has been prepared on a cash basis.

Changes in accounting policies

There have been no changes in accounting policies adopted for these prospective financial statements.

The accounting policies set out on the following pages have been applied consistently to all periods presented in these prospective financial statements.

Critical accounting estimates and assumptions

In preparing these prospective financial statements, Maritime NZ has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Receivables – expected credit losses

The expected credit losses for receivables are determined by applying estimated loss rates to each ageing category, based on Maritime NZ's historic loss experience, with a review of individual debtors where specific circumstances indicate a higher or lower risk.

An incorrect estimate of the expected credit loss will affect the credit loss recognised in the prospective surplus or deficit, and on the carrying amount of the receivables balance in the Statement of Prospective Financial Position.

Property, plant and equipment – estimating useful lives and residual value

At each balance date, the useful lives and residual values of its property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered, such as the physical condition of the asset, expected period of use of the asset by Maritime NZ, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the prospective surplus or deficit, and on the carrying amount of the asset in the Statement of Prospective Financial Position. Maritime NZ minimises the risk of this estimation uncertainty by:

- physical inspections of assets
- asset replacement programmes
- review of second-hand market prices for similar assets
- analysing prior asset sales.

Maritime NZ has not made significant changes to past assumptions concerning useful lives and residual values.

Estimating the fair value of land

The most recent valuation of land was performed as primary inspections and desktop assessment by an independent registered valuer, Beca Projects NZ Ltd. The valuation is effective as at 30 June 2025.

Fair value of land, using market-based evidence, is based on the highest and best use of the land, with reference to comparable land values.

Intangible assets – estimating useful lives of software costs

Maritime NZ's internally generated software largely comprises customisations to a regulatory systems enterprise database as part of Maritime NZ's regulatory functions. Internally generated software has a finite life, which requires Maritime NZ to estimate the useful life of the software assets.

In assessing the useful lives of software assets, a number of factors are considered, including the:

- period of time the software is intended to be in use
- the effect of technological change on systems and platforms
- expected timeframe for the development of replacement systems and platforms.

An incorrect estimate of the useful lives of software assets will affect the amortisation expense recognised in the prospective surplus or deficit, and the carrying amount of the software assets in the Statement of Prospective Financial Position.

Critical judgements in applying accounting policies

No critical judgements have been applied in the preparation of these prospective financial statements.

Statement of significant accounting policies

The principal accounting policies applied in preparing these prospective financial statements are set out below.

Income tax

Maritime NZ is a public authority and consequently is exempt from the payment of income tax. Accordingly no provision for income tax has been made.

Goods and services tax (GST)

Items in the prospective financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, Inland Revenue is in the Statement of Prospective Financial Position.

The net GST paid to, or received from, Inland Revenue including the goods and services tax relating to investing and financing activities, is classified as an operating cash flow in the Statement of Prospective Cash Flows.

Cost allocation

Maritime NZ has determined the cost of outputs by using the cost allocation system outlined below:

- all direct costs for operational activities are assigned to the applicable outputs of that activity
- all corporate costs that cannot be attributed to a specific output fall into the overhead cost pool
- the overhead cost pool is then allocated across all outputs using the cost of personnel time attributed to each activity as the driver.

Foreign currency transactions

Foreign currency transactions (including those for which forward exchange contracts are held) are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the prospective surplus or deficit.

Revenue recognition

Funding from the Crown

Maritime NZ receives funding from the Crown, and is restricted in its use for the purpose of Maritime NZ meeting its objectives, as specified in its founding legislation and the scope of the relevant appropriations of the funder. Maritime NZ considers that there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement. The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Funding from levies

Maritime levies charged on foreign vessels are based on information from the New Zealand Customs Service regarding port visits. Maritime levies charged on domestic commercial vessels are based on vessels registered with Maritime NZ and are recognised in the period to which the levy relates.

Provision of services

Revenue derived from the provision of services to third parties is recognised in proportion to the stage of completion at balance date.

Interest Revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Personnel Costs

Salary and Wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes – defined contribution schemes

Employer contributions to Kiwisaver and Tower LifeSaver are accounted for as defined contribution superannuation schemes and are expensed in the prospective surplus or deficit as incurred.

Capital charge

The capital charge is expensed in the period to which the charge relates.

Finance Costs

Borrowing costs are expensed in the financial year in which they are incurred.

Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in prospective surplus or deficit as a reduction of rental expense over the lease term.

Cash and cash equivalents

Cash and cash equivalents include deposits held on call with banks, and other short-term, liquid investments with original maturities of three months or less.

Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. Maritime NZ applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis, as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Investments

Bank term deposits

Bank term deposits are initially measured at the amount invested. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Derivative Financial Instruments

Financial instruments are used to manage exposure to foreign exchange risk arising from Maritime NZ operational activities. Maritime NZ does not hold or issue derivative financial instruments for trading purposes. Maritime NZ has not adopted hedge accounting.

Derivatives are initially recognised at fair value on the date the derivative contract is entered into and are subsequently remeasured to their fair value at each balance date, with the resulting gain or loss recognised in prospective surplus or deficit.

A forward foreign exchange derivative is classified as current if it is due for settlement within 12 months of balance date. Otherwise, the full fair value of the forward foreign exchange derivatives is classified as non-current.

Inventory

Inventories held by Maritime NZ are for the purpose of consumption or in the provision of non-commercial goods and services. Inventories that are not supplied on a commercial basis are measured at cost (determined on the weighted average cost method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Any write-down from cost to net realisable value, or for the loss of service potential, is recognised in the prospective surplus or deficit in the year of the write-down.

Property, plant and equipment

Property, plant and equipment consists of eight asset classes, which are measured as follows:

- land, at fair value
- lighthouses, at cost less accumulated depreciation and impairment losses
- navigational lights, buoys and day beacons, at cost less accumulated depreciation and impairment losses

- plant and equipment, at cost less accumulated depreciation and impairment losses
- motor vehicles, at cost less accumulated depreciation and impairment losses
- furniture, fittings and office equipment, at cost less accumulated depreciation and impairment losses
- computer equipment, at cost less accumulated depreciation and impairment losses
- leasehold improvements, at cost less accumulated depreciation and impairment losses.

Revaluations

Land has been revalued with sufficient regularity to ensure that the carrying amount does not differ materially from fair value, and is revalued at least every three years.

Maritime NZ accounts for revaluations of land on a class of assets basis.

The results of revaluing are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the Statement of Prospective Comprehensive Revenue and Expense. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the Statement of Prospective Comprehensive Revenue and will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Maritime NZ and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Maritime NZ and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the prospective surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the prospective surplus or deficit.

When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to accumulated surplus or deficit within equity.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates used in the preparation of these statements are as follows:

PROPERTY, PLANT AND EQUIPMENT TYPE	USEFUL LIFE (YEARS)	DEPRECIATION METHOD
Lighthouses	10–40	straight-line
Navigational lights, buoys and day beacons	10–20	straight-line
Plant and equipment	5–20	straight-line
Motor vehicles	5	straight-line
Furniture, fittings and office equipment	5	straight-line
Computer equipment	3	straight-line
Leasehold improvements	3–9	straight-line

Leasehold improvements are depreciated over the unexpired period of the lease, or the estimated remaining useful lives of the improvements, whichever is shorter.

Intangible assets

Software acquisition and development

Computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs directly associated with the development of software for internal use by Maritime NZ are recognised as an intangible asset.

Other software-related costs are recognised as follows:

- staff training costs are expensed when incurred
- costs associated with maintaining computer software are expensed when incurred
- costs associated with the development and maintenance of Maritime NZ's website are expensed when incurred.

Amortisation

The carrying value of an intangible asset with finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is derecognised. The amortisation charge for each period is expensed in the prospective surplus or deficit. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

COMPUTER SOFTWARE TYPE	USEFUL LIFE (YEARS)	AMORTISATION METHOD
Acquired	3–8	straight-line
Internally generated	3–8	straight-line

Impairment of property, plant and equipment, and intangible assets

Maritime NZ does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment, and intangible assets that have a finite useful life are reviewed for impairment when events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment loss recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the prospective surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the prospective surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to the prospective other comprehensive revenue and expense and increases the revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the prospective surplus or deficit, a reversal of the impairment loss is also recognised in the prospective surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the prospective surplus or deficit.

Software-as-a-Service (SaaS) arrangements

SaaS arrangements are service contracts providing Maritime NZ with the right to access the cloud provider's application software over the contract period. Where Maritime NZ do not receive rights beyond a right of access to the cloud provider's application software, the costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received.

Where software has been developed by a vendor specifically for Maritime NZ use and is a bespoke software as a service, the costs are recognised as an intangible software asset and amortised over the useful life of the software on a straight-line basis. The useful lives of these assets are reviewed at the end of each financial year, and any change accounted for prospectively as a change in accounting estimate.

Payables

Short-term payables are recorded at the amount payable.

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, but not taken at balance date.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Accrued salaries and wages and annual leave are classified as current liabilities.

Long-term employee entitlements

Maritime NZ does not have long-term employee entitlements.

Provisions

Maritime NZ recognises a provision for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event
- it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a pre-tax discount rate that reflects current market assessments of the time, value of money, and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Maritime NZ's provision is solely in relation to lease make good.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- contributed capital
- accumulated surplus/deficit
- property revaluation reserve.

Property revaluation reserves

This reserve relates to the revaluation of land to fair value.

Prospective financial statements for the New Zealand Oil Pollution Fund

The New Zealand Oil Pollution Fund (the Fund) was established by the Maritime Transport Act 1994, and managed by Maritime NZ, to provide national response capability to maritime oil pollution incidents.

The following assumptions have been made in determining the New Zealand Oil Pollution Fund projected financial statements.

Background

The 2026/27 financial year marks four years since the closure of the Marsden Point oil refinery, which significantly altered New Zealand's fuel supply chain. This change increased reliance on imported refined products and exposure to international tanker traffic, shifting the nature and distribution of marine oil pollution risk that the New Zealand Oil Pollution Fund is required to manage. In parallel, levy settings were updated as part of the 2023/24 levy review to ensure contributions are better aligned with the underlying risk profile and sufficient to sustain the capabilities set out in the New Zealand Marine Oil Spill Readiness and Response Strategy (NZMOSRRS). The 2026/27 budget supports continued delivery of this strategy and the ongoing maintenance of national readiness and response capability in this changed operating environment.

Revenue has been budgeted on a business-as-usual basis, informed by recent experience, and information that supply of fuel is not a foreseeable issue currently. The Fund will continue to closely monitor emerging risks and adjust settings, including using reserves, as necessary to ensure the Fund remains well positioned to meet its statutory purpose.

For the 2026/27 financial year, we are budgeting an operational deficit of \$0.75m. The operational deficit is largely due to the planned upgrade of our incident management system \$0.3m (treated as an operational expense under accounting standards) and to running a national response training exercise at a cost of \$0.2m. At the start of the year, reserves are expected to be approximately \$5.8m, well above the mandated requirement of \$2m and exceeding the upper limit of our target range. By the end of 2026/27, reserves will remain strong at \$5.2m. Planned gradual reductions in subsequent years, through small, planned deficits, will bring reserves to a more appropriate level over time.

Revenue

The Fund's revenue requirements have been determined with reference to the funding necessary to underpin the approved NZMOSRRS. The assumptions of levy revenue generated in accordance with the Oil Pollution Levies Order [2016] and estimated volumes are set out below.

REVENUE STREAM	ASSUMPTIONS FOR 2026/27
Oil Pollution Levy	A funding review was completed in 2023/24 which incorporated new rates in 2024/25, these rates are still applicable in 2026/27.
– Foreign passenger vessels (cruise)	Oil pollution levies on foreign passenger vessels are applicable on each New Zealand port visit based on the gross tonnage of each ship. Volumes for 2026/27 are expected to be similar to 2025/26 and are budgeted to generate revenue of \$1.2m.
– Foreign non-passenger (cargo)	Oil pollution levies on foreign non-passenger (cargo) vessels are applicable on each New Zealand port visit based on the gross tonnage of each ship. Volumes for 2026/27 are expected to be similar to 2025/26 and are budgeted to generate \$4.4m.
– Oil cargo carried by foreign tankers	Oil pollution levies are also applied to the volume of oil discharged or loaded at each New Zealand port by foreign tankers. Volumes for 2026/27 are expected to decrease by 2.5% from 2025/26 volumes and are budgeted to generate \$2.3m in 2026/27.
– Domestic Vessels	Domestic oil pollution levy charges comprise an annual levy on each commercial vessel greater than 24m and over 100 Gross Tonnes. Levy revenue from these vessels is expected to generate \$0.5m in 2026/27.

Expenditure

The expenditure budgets are underpinned by the costs of delivering activities agreed in NZMOSRRS. These are largely consistent with response preparedness activity that has occurred in recent years. Material assumptions are outlined below.

REVENUE STREAM	ASSUMPTIONS FOR 2026/27
Personnel Costs	Personnel costs are similar to 2025/26. Non-oil FTE costs are transferred to Maritime NZ.
Training, Internal and External Forums/Liaison	The Fund delivers its full range of planned courses, exercises and forums to build and maintain a national response capability consistent with NZMOSRRS.
Regional Council Readiness	The Fund will continue to fund Regional Councils to develop capability and conduct test exercises necessary to maintain response readiness on a national basis.

Capital expenditure

The Fund's capital expenditure budget provides for ongoing renewal of oil spill response equipment and assets as approved under the approved Fund capability plan. The current capability plan for 1 July 2022 to 30 June 2028 allows for investment of \$8m over the six-year period. In 2026/27 we plan to invest \$1.1m on equipment and other response assets.

Statement of Prospective Comprehensive Revenue and Expense for the New Zealand Oil Pollution Fund

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Revenue			
Oil pollution levy	8,292	8,354	8,328
Other revenue	18	27	30
Interest revenue	150	189	180
Total revenue	8,460	8,570	8,538
Expenditure			
Personnel costs	2,423	2,259	2,531
Other expenses	5,728	5,232	5,646
Depreciation	1,069	1,032	1,111
Total expenditure	9,220	8,523	9,288
Surplus/(deficit)	(760)	46	(750)
Total comprehensive revenue and expense	(760)	46	(750)

Statement of Prospective Changes in Equity for the New Zealand Oil Pollution Fund

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Balance at 1 July	19,998	20,869	20,915
Total comprehensive revenue and expense	(760)	46	(750)
Balance at 30 June	19,238	20,915	20,165

The accompanying statement of accounting policies forms part of these prospective financial statements.

Statement of Prospective Financial Position for the New Zealand Oil Pollution Fund

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Assets			
Current assets			
Cash and cash equivalents	2,708	2,340	3,202
Receivables	400	900	750
Investments	2,500	3,500	2,000
Inventories	555	555	555
Prepayments	200	400	400
Total current assets	6,363	7,695	6,907
Non-current assets			
Property, plant and equipment	14,015	14,366	14,355
Total non-current assets	14,015	14,366	14,355
Total assets	20,378	22,061	21,262
Liabilities			
Current liabilities			
Payables	700	746	747
Employee entitlements	340	300	250
Total current liabilities	1,040	1,046	997
Non-current liabilities			
Provisions	100	100	100
Total non-current liabilities	100	100	100
Total liabilities	1,140	1,146	1,097
Equity			
General Funds	19,238	20,915	20,165
Total equity	19,238	20,915	20,165
Total equity and liabilities	20,378	22,061	21,262

The accompanying statement of accounting policies forms part of these prospective financial statements.

Statement of Prospective Cash Flows for the New Zealand Oil Pollution Fund

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Cash flows from operating activities			
Receipts from oil pollution levy	8,292	8,354	8,328
Receipts from other revenue	18	27	30
Interest received	150	189	180
Payments to employees	(2,424)	(2,159)	(2,481)
Payments to suppliers	(5,728)	(5,304)	(5,595)
Net cash flows from operating activities	308	1,107	462
Cash flows from investing activities			
Purchase of property, plant and equipment	(650)	(1,021)	(1,100)
Net receipts from investments	500	500	1,500
Net cash flows from investing activities	(150)	(521)	400
Net increase/(decrease) in cash and cash equivalents	158	586	862
Cash and cash equivalents at beginning of the year	2,550	1,754	2,340
Cash and cash equivalents at the end of the year	2,708	2,340	3,202

Statement of Prospective Capital Expenditure for the New Zealand Oil Pollution Fund

For the year ending 30 June 2027	Budget 2025/26 (\$000)	Forecast 2025/26 (\$000)	Budget 2026/27 (\$000)
Plant and equipment	650	1,021	1,100
Total	650	1,021	1,100

The accompanying statement of accounting policies forms part of these prospective financial statements.

Notes for the prospective financial statements of the New Zealand Oil Pollution Fund

The prospective financial statements presented are those of the New Zealand Oil Pollution Fund (the Fund), established in 1994 under the Maritime Transport Act. Under the Maritime Transport Act, an Oil Pollution Advisory Committee was established who endorse an annual budget for consideration by Maritime NZ (the Board) which in turn recommends a capital and operating budget for approval by the Minister of Transport. The Board is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. The Board has authorised the issue of the prospective financial statements on 26 June 2026.

The prospective financial statements in this section of the Statement of Performance Expectations have been compiled on the basis of:

- the requirements of the Maritime Transport Act 1994
- the measurement base applied is historical cost unless otherwise stated
- the accrual basis of accounting has been used unless otherwise stated
- compliance with Public Benefit Entity Financial Reporting Standard 42 – Prospective Financial Statements Reduced Disclosure Regime.

The information contained in these statements may not be appropriate for purposes other than those described, due to the uncertainty attached to these statements. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances.

There are no actual financial results incorporated in these prospective financial statements. It should be noted that actual financial results achieved for the period covered may vary from the information presented in these prospective financial statements, and these variations may be material.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both periods. It is not intended for the prospective financial statements to be reissued prior to 30 June 2027.

Reporting entity

The Fund was established by Maritime NZ pursuant to section 330 of the Maritime Transport Act 1994. The Fund is domiciled in New Zealand and its ultimate parent is the New Zealand Crown.

The Fund's primary objective is to meet the ongoing costs of maintaining New Zealand's oil spill response capability, including contingency plans, equipment, and training and response costs (where they are unable to be recovered from the spiller). Levies imposed on shipping and oil sites are paid into the Fund to finance these costs.

Accordingly, the Board has designated the Fund as a public benefit entity (PBE) for the purposes of Financial Reporting Standards.

While the financial statements of the Fund form part of the financial reports of the Board, they are presented separately in order to clearly identify the income and expenditure associated with the Fund's oil pollution response activities.

Basis of preparation

The prospective financial statements of the Fund have been prepared on a going concern basis.

Statement of compliance

The prospective financial statements of the Fund have been prepared in accordance with the requirements of the Maritime Transport Act 1994 and comply with New Zealand's Generally Accepted Accounting Practice (NZ GAAP).

The fund is a Tier 2 public benefit reporting entity and the prospective financial statements have been prepared in accordance with Public Benefit Entity standards Reduced Disclosure Regime. The Fund is eligible to report as a Tier 2 reporting entity on the basis that it does not have public accountability and is not large due to its annual expenses being less than \$33 million.

Presentation currency and rounding

These prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Changes in accounting policies

There have been no changes in accounting policies adopted for these prospective financial statements.

The accounting policies set out on the following pages have been applied consistently to all periods presented in these prospective financial statements.

Critical accounting estimates and assumptions

In preparing these prospective financial statements, the Fund has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- useful lives and residual values of property, plant and equipment
- potential inventory obsolescence or loss of service potential.

Property, plant and equipment – estimating useful lives and residual value

At each balance date, the useful lives and residual values of its property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered, such as the physical condition of the asset, expected period of use of the asset by the Fund, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the prospective surplus or deficit, and on the carrying amount of the asset in the Statement of Prospective Financial Position. The Fund minimises the risk of this estimation uncertainty by:

- physical inspections of assets
- asset replacement programmes
- review of second-hand market prices for similar assets
- analysing prior asset sales.

The Fund has not made significant changes to past assumptions concerning useful lives and residual values, except where individual assets have been impaired or written off during the financial year due to observable changes in the asset itself.

Inventory obsolescence

The Fund holds oil spill dispersant inventory that may be deployed to limit or absorb the spread of oil in waterways in the case of a major oil spill. The dispersant has a technical useful life and over the latter stages of the useful life is subject to service potential impairment. The accounting policy adopted to recognise impairment is set out in the Statement of significant accounting policies.

Critical judgements in applying accounting policies

No critical judgements have been applied in the preparation of these prospective financial statements.

Statement of significant accounting policies

The principal accounting policies applied in preparing these prospective financial statements are set out below. These policies have been applied consistently to all periods presented in these prospective financial statements.

Revenue recognition

Funding from levies

Oil pollution levies charged on foreign vessels are based on information from the New Zealand Customs Service regarding port visits. Domestic oil pollution levies are derived from annual registration of vessels. Such revenue is recognised in the period to which it relates.

Interest Revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Provision of services

Revenue that is derived from the provision of services to third parties is recognised in proportion to the stage of completion at balance date.

Provision of goods

Revenue from the sale of goods is recognised when the Fund has transferred to the buyer the significant risks and rewards of ownership of the goods.

Borrowing costs

Borrowing costs are expensed in the financial year in which they are incurred.

Investments

Bank term deposits

Bank term deposits are initially measured at the amount invested. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Foreign currency transactions

Foreign currency transactions (including those for which forward exchange contracts are held) are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the prospective surplus or deficit.

Goods and services tax (GST)

Items in the prospective financial statements are presented exclusive of GST, except receivables and payables, which are stated as GST inclusive. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the Statement of Prospective Financial Position.

The net GST paid to, or received from Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Prospective Cash Flows.

Income tax

The Fund is a public authority and consequently is exempt from income tax. Accordingly, no provision has been made for income tax.

Personnel costs

Salary and Wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes – defined contribution schemes

Employer contributions to Kiwisaver are accounted for as defined contribution superannuation schemes and are expensed in the prospective surplus or deficit as incurred.

Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the prospective surplus or deficit as a reduction of rental expense over the lease term.

Cash and cash equivalents

Cash and cash equivalents include deposits held on call with banks, and other short-term, liquid investments, with original maturities of three months or less.

Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Fund applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

The expected credit losses for receivables are determined by applying estimated loss rate to aging category, based on the Fund's historic loss experience, with a review of individual debtors where specific circumstances indicate a higher or lower risk.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Inventories

Inventories are held for distribution or for use in the provision of goods and services. The inventories are held for non-commercial use and are measured at cost (determined on the weighted average cost method), adjusted for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Any write-down from cost to net realisable value, or the loss of service potential is recognised in the Statement of Prospective Comprehensive Revenue and in the year of write-down.

The impairment approach for oil spill dispersant is based on a series of annual impairment assessments that reflect the likely pattern of deterioration indicated by historic lab analysis and international experience. The pattern adopted is that no impairment is recorded for the first 10 years of product life and that an impairment loss of 10% per annum is recorded through the second 10 years of the product life-cycle.

Property, plant and equipment

Property, plant and equipment consists of six asset classes which are all measured at cost, less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the

item will flow to the Fund and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Fund and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the prospective surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the prospective surplus or deficit.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

ASSET TYPE	USEFUL LIFE (YEARS)	DEPRECIATION METHOD
Plant and equipment	5–50	straight-line
Vessels	5–25	straight-line
Motor vehicles	5–10	straight-line
Furniture, fittings and office equipment	5	straight-line
Computer equipment	3	straight-line
Leasehold improvements	3–9	straight-line

Leasehold improvements are depreciated over the unexpired period of the lease, or the estimated remaining useful lives of the improvements, whichever is shorter.

Impairment of property, plant, and equipment

The Fund does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is impaired and the carrying amount is written down to the recoverable service amount.

For assets not carried at a revalued amount, the total impairment loss is recognised in the prospective surplus or deficit.

The reversal of an impairment loss is recognised in the prospective surplus or deficit.

Payables

Short-term creditors and other payables are recorded at the amount payable.

Employee entitlements

Short-term employee entitlements

Employee benefits that the Fund expects to be settled within 12 months of balance date in which the employee provides the related service are based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event
- it is probable that expenditures will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a pre-tax discount rate that reflects current market assessments of the time, value of money, and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- contributed capital
- accumulated surplus or deficit.

Appendices

Ngā Āpitihanga

Appendix 1

Performance information standards

We have a performance measurement framework designed to measure progress on how we deliver our safe, secure, clean and sustainable outcomes. Important aspects of our reporting approach are outlined below.

Our approach to performance measures and aligning to reporting standards

Each year, Maritime NZ undertakes a review of existing performance measures, where it considers:

- whether operational changes mean the measure is not fit for purpose
- alternative ways of measuring sub-outputs
- the appropriateness of performance standards (targets)
- any material changes that might affect delivery
- whether the measures' wording still clearly conveys the intent
- whether new measures are required to capture shifting operational focus
- recommendations from external audits.

A summary of changes to output measures for 2026/27 is included in [appendix 2](#).

Measure selection

We take a 'top-down' approach to measurement selection by developing measures related to our output classes that are linked to our outcomes.

Our sub-output indicators capture significant output activity that links directly to the funded services we deliver. These may include measures relating to the performance of external contractors who deliver services for Maritime NZ (for instance, maintenance of radio sites and aids to navigation).

Similarly, our intermediate outcomes align with our outcomes of safe, secure, clean and sustainable, as identified in the Statement of Intent 2024–2028. They were chosen to provide evidence of the impacts we seek to achieve over the medium to long term and to provide an aggregated view of our performance.

Our reporting users

We have identified six specific users of our performance information whose reporting needs heavily influence our reporting approaches.

1. Our responsible Minister of Transport, who requires high-level information about our progress against the Letter of Expectations for the organisation in our quarterly reporting and published accountability documents.
2. The Ministry for Cities, Environment, Regions and Transport, which provides an independent view of our performance to the responsible Minister of Transport.
3. The Maritime NZ Board and its Audit and Risk Committee, which provide assurance that we are meeting the Minister's expectations, through regular reporting and published accountability documents.
4. The Maritime NZ Executive Leadership Team, which uses the information to monitor and address operational performance, including reporting against our programmes and projects.
5. Sector interest groups (such as the New Zealand Safer Boating Forum) and stakeholders, including levy and tax payers.
6. Our international audience, including other maritime agencies, such as the Australian Maritime Safety Authority, and international bodies, such as the International Maritime Organization.

Relevant and informative reporting

We know users have varied requirements for performance information. For instance, we provide the responsible Minister of Transport with quarterly reporting, which covers our performance against each output we deliver, as well as organisational highlights, challenges, risks, financial performance and metrics around people and organisational health.

Our public accountability documents are produced less regularly. Some are annual (the Statement of Performance Expectations and Annual Report), while the Statement of Intent is generally once every three years.

Our work in the maritime sector aligns with broader transport programmes and government priorities. Accordingly, our performance reporting framework is linked to wider government goals and the responsible Minister of Transport's annual Letter of Expectations.

Complying with reporting standards

All annual reports must comply with the standard for service performance reporting (Public Benefit Entity Financial Reporting Standard 48 – Service Performance Reporting) released by the Government's External Reporting Board. We have developed this Statement of Performance Expectations with that in mind. The standard advocates using qualitative characteristics of measures that should be considered, including relevance, faithful representation, timeliness, comparability, consistency and verifiability.

The objective is to establish principles and requirements to present service performance information that is useful for accountability and decision-making in a general purpose financial report. The standard sets requirements or increased expectations for:

- identifying and selecting appropriate and meaningful performance information
- disclosing judgements made in selecting, aggregating and presenting performance information
- providing comparative performance information
- ensuring consistency of reporting.

Changes to measures for 2026/27

In developing the 2026/27 Statement of Performance Expectations, in line with the Public Benefit Entity Financial Reporting Standard 48, we have:

- revised output descriptions and measure(s) to ensure alignment with our regulatory approach
- ensured the need to balance ongoing improvement with comparability and consistency, and have focused on improvements to measures, such as wording and footnotes
- included additional contextual information to support measures to demonstrate the level of planned activity or demand
- reviewed last year’s performance information and implemented robust processes to determine and confirm information that supports our performance measures in a ‘data dictionary’.

The summary below describes changes to output measures in this Statement of Performance Expectations, to ensure readers are aware of the rationale.

2025/26 MEASURE	CHANGES AND RATIONALE FOR 2026/27
<p>2.1.1 Percentage of port exercises, designed to assess port security plans, which meet the agreed exercise key performance indicators</p>	<p>Revised description: The percentage of agreed key performance indicators achieved during port exercises assessing port security plans.</p> <p>To eliminate any ambiguity and emphasise that the measure is about key performance indicators being met across port security exercises that are assessing security plans, rather than port exercises.</p>
<p>2.3.3 The percentage of active Maritime Operator Safety System (MOSS) operators who are audited as scheduled under the Maritime Transport Act 1994, which includes an assessment under the Health and Safety at Work Act 2015 (HSWA) and marine protection rules</p>	<p>Existing measure replaced with new measure: Percentage of active domestic commercial operators who are audited or inspected as planned. Target ≥80%.</p> <p>The change supports Maritime NZ’s broader audit and inspection focus across other safety systems, and captures Health and Safety at Work Act 2015 inspections occurring without an audit, including on ports.</p> <p>The change from “scheduled” to “planned” is defined to include all audits and inspections that are scheduled both proactively and responsively (in response to events).</p> <p>Added contextual measures identify the level of activity that has occurred and the use of corrective tools.</p>
<p>2.4.2 Percentage of medium harm event notifications where we have communicated our response within five working days</p> <p>Target: >80%</p>	<p>Target increased to ≥85% because current and expected performance is continuously above 80%.</p>
<p>4.4.1 Percentage of time the emergency ocean response interim solution is based in the Cook Strait as per contract with Maritime NZ</p>	<p>Measure retired because funding for the initiative was discontinued in February 2026.</p>

Glossary

Kuputaka

Approved code of practice for the loading and unloading of cargo at ports and on ships

Maritime NZ, in collaboration with the maritime sector, co-designed an approved code of practice for the loading and unloading of cargo at ports and on ships (ACOP). The ACOP has been approved by the Associate Minister of Transport and Minister for Workplace Relations and Safety and came into force on 29 November 2024.

The ACOP provides assurance that where businesses can show that the health and safety systems and procedures they have in place are equivalent to or better than the requirements in the ACOP, then they are likely to be meeting the test of what is reasonably practicable under the Health and Safety at Work Act 2015. The ACOP also clarifies health and safety expectations that Maritime NZ will have on ports when undertaking inspections, assessments and investigations, and when deciding the appropriate enforcement action following a breach of legislation.

Carbon Neutral Government Programme

The Carbon Neutral Government Programme (CNGP) was launched in December 2020 to accelerate the reduction of emissions within the public sector towards carbon neutrality. CNGP participants must measure, verify and report emissions annually; set gross emissions reduction targets and longer term reduction plans.

Corrective tools

Corrective tools require a person or person conducting a business or undertaking (PCBU) to rectify unsafe circumstances they are responsible for or change their non-compliant behaviour. These tools are often accompanied by relevant education and guidance that supports the person or PCBU to clearly understand how to comply with their legal obligations under the Maritime Transport Act 1994 and/or Health and Safety at Work Act 2015. Corrective tools are not intended to penalise, although a person or PCBU may incur costs to make the necessary changes so their operations are safe.

Corrective tools to address health and safety risks under the Health and Safety at Work Act 2015 are:

- **prohibition notices:** these require the person conducting a business or undertaking (PCBU) with control over the unsafe circumstance or non-compliance to stop the activity entirely or in part, until we are satisfied that the underlying risk has been addressed
- **improvement notices:** these require a person or PCBU to make improvements to their business practices to address unsafe circumstances or ensure they comply with HSWA and its regulations. Improvement notices do not immediately prohibit a work activity.

Corrective tools to prevent risks from maritime activity under the Maritime Transport Act 1994:

- detaining or imposing conditions on domestic commercial vessels (vessels) or maritime products
- suspending or imposing conditions in relation to maritime documents
- revoking maritime documents
- prohibiting or imposing conditions on the use or operation of port facilities.

Other corrective tools include:

- **voluntary agreements:** while not provided for in legislation, we may enter into them for corrective actions to be taken, rather than use a corrective tool under Health and Safety at Work Act 2015 or the MTA with Maritime Transport Act 1994. We believe that the best health and safety outcomes are achieved when a person or PCBU takes ownership for managing the risks that arise from their operations
- **Director's letters:** through investigations, inspections, audits and other insights, we may detect patterns of incidents or behaviours which give us cause for concern that the actions of a person or PCBU indicate a wider health and safety system issue which may warrant a letter from our Director.

For more on our corrective tools, please visit our [website](#).

Deadweight tonnage

Deadweight tonnage is the total weight of cargo, stores, fuel and water needed to submerge a ship from its light draught to its maximum permitted draught; it is given by the difference between the load displacement and light displacement. Deadweight tonnage, along with gross tonnage, is used to calculate the maritime levies of foreign passenger and foreign non-passenger vessels following each New Zealand port visit. Both tonnages are also used for annual domestic vessel levies' calculations.

Enforcement tools

We will consider using an enforcement tool where we believe a person or PCBU needs to be held to account. A decision on whether or not use an enforcement tool will always be made when we are satisfied the person or PCBU has corrective action substantively underway to address the unsafe circumstance or non-compliance.

Enforcement tools are used to:

- incentivise behaviour change by imposing penalties
- shine a light on health and safety issues that require a sector-wide focus, or
- hold people to account through a legal process.

Our enforcement tools are:

- **infringement notices:** these are used in specific situations when a prosecution would be disproportionate and usually not applied when a victim is seriously hurt, or issued as specified in legislation, including maritime and marine protection rules
- **enforceable undertakings:** these are not provided for in legislation, we may enter into them for corrective actions to be taken, rather than use a corrective tool when we believe that the best health and safety outcomes are achieved when a person or PCBU takes ownership for managing the risks that arise from their operations
- **prosecution:** this is considered where there is sufficient evidence of a failure to comply with the Maritime Transport Act 1994 or Health and Safety at Work Act 2015
- **warnings:** we issue warnings in situations where we are satisfied that there is evidential sufficiency of an offence to support a prosecution, but we do not consider it is proportionate and in the public interest to prosecute.

For more on our enforcement tools, please visit our [website](#).

Equipment stockpiles

The equipment used to respond to an oil spill is stored and maintained at Maritime NZ's warehouse in Te Atatu, Auckland. Twenty-three equipment stockpiles are also located around the country. The amount and type of equipment available in each location is based on the anticipated risk and size of a spill. For example, regions with major oil terminals have larger stockpiles and specialist equipment.

Gross tonnage

Gross tonnage is a measurement of a ship's overall internal volume. Gross tonnage, along with deadweight tonnage, is used to calculate the maritime levies of foreign passenger and foreign non-passenger vessels following each New Zealand port visit. Both tonnages are also used for annual domestic vessel levies' calculations. Oil pollution levies are calculated on the basis of gross tonnage only.

Health and Safety at Work Act 2015

The Health and Safety at Work Act 2015 is New Zealand's workplace health and safety law. It introduced new responsibilities for managing work-related risks that could cause serious injury, illness or even death. Maritime NZ administers the Act and associated regulations for work on board ships, where ships are places of work and on ports.

International Association of Marine Aids to Navigation and Lighthouse Authorities

The International Association of Marine Aids to Navigation and Lighthouse Authorities (IALA), previously known as the International Association of Lighthouse Authorities, is an international organisation founded in 1957 to collect and provide nautical expertise and advice. IALA brings together representatives of the aids to navigation services of about 80 countries for technical coordination, information sharing, and coordination of improvements to aids to navigation throughout the world.

International Convention for the Prevention of Pollution from Ships (MARPOL) and MARPOL Annex VI

The International Convention for the Prevention of Pollution from Ships (MARPOL) is the main international convention aimed at the prevention of pollution from ships caused by operational or accidental causes. It was adopted at the International Maritime Organization in 1973. New Zealand is party to the following MARPOL annexes:

- Annex I Regulations for the Prevention of Pollution by Oil
- Annex II Regulations for the Control of Pollution by Noxious Liquid Substances in Bulk
- Annex III Prevention of Pollution by Harmful Substances Carried by Sea in Packaged Form
- Annex V Prevention of Pollution by Garbage from Ships
- Annex VI Prevention of Air Pollution from Ships

New Zealand has not yet acceded to Annex IV, which focuses on sewage pollution from ships.

MARPOL Annex VI is the part of the IMO Marine Pollution Convention that seeks to address the effect of air pollution from shipping activities on human health and the environments in and around port communities. It also focuses on the effects of emissions from shipping activities on climate change and ozone layer depletion. New Zealand acceded to Annex VI on 26 May 2022.

International Convention for the Safety of Life at Sea, 1974

The International Convention for the Safety of Life at Sea, 1974 (SOLAS) sets minimum standards in the construction, equipment and operation of SOLAS ships. The convention requires signatory flag states to ensure that ships flagged by them comply with at least these standards.

International Convention on Standards of Training, Certification and Watchkeeping for Seafarers

The International Convention on Standards of Training, Certification and Watchkeeping for Seafarers (STCW) sets global minimum standards for training, certification and watchkeeping for seafarers. It ensures that seafarers possess the necessary skills and knowledge to safely operate ships and maintain essential functions.

International Convention on Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel

The International Convention on Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel (STCW-F) was adopted in 1995 and entered into force in 2012. It sets minimum training and certification requirements for fishing vessel personnel, aiming to improve safety at sea and protect the marine environment.

International Maritime Organization

The International Maritime Organization (IMO) is a specialised agency of the United Nations and is responsible for measures to improve the safety and security of international shipping and to prevent pollution from ships. It is also involved in legal matters, including liability and compensation issues and the facilitation of international maritime traffic. It currently has 176 member states.

International Ship and Port Facility Security Code

The International Ship and Port Facility Security (ISPS) Code is an amendment to the Safety of Life at Sea Convention (1974/1988) on minimum security arrangements for ships, ports and government agencies. It prescribes responsibilities to governments, shipping companies, shipboard personnel, and port and facility personnel to detect security threats and take preventative measures against security incidents affecting ships or port facilities used in international trade.

Maritime and marine protection rules

The maritime and marine protection rules are statutory instruments (or secondary legislation) made by the Minister of Transport under the Maritime Transport Act 1994.

Maritime rules relate to the safety of ships and people. The rules prescribe requirements for ship design, construction, equipment, crewing, operation and tonnage measurement, and for the carriage of passengers and cargo. Many of the standards are based on international ship safety conventions.

Marine protection rules aim to prevent the disposal of waste and marine pollution from ships. Marine protection rules implement international conventions and standards. These rules regulate:

- dumping of waste at sea
- oil spill contingency plans
- controls relating to harmful substances.

Maritime Operations Centre

The Maritime Operations Centre (MOC) is responsible for maintaining radio services for New Zealand's coastal waters and the South Pacific. As well as providing around-the-clock monitoring of very high frequency (VHF) and high frequency (HF) distress channels, the MOC has trained radio operators who keep a 24-hour watch of all the stations in the radio network. The operators will respond to distress calls, handle trip reports and broadcast safety information. Maritime NZ also broadcasts safety information, such as meteorological, navigational and ionospheric prediction warnings.

Maritime Response team

The Maritime Response team has two broad functions. It works to minimise the effect of oil pollution on New Zealand's marine environment by:

- responding to national and helping with regional marine-based spills
- training others (eg, regional council and industry representatives) in how to respond
- running exercises to ensure people maintain their skills and are practised in using the equipment
- keeping equipment on hand for use during marine spills
- maintaining the National Oil Spill Contingency Plan to describe how we will run a Tier 3 (national) oil spill response
- working with regional councils to make sure they have regional response plans, which identify sensitive sites and likely response options for their territorial regions
- providing help to (or receiving help from) other countries if required, for larger spill incidents.

The team also works to build capability and capacity within the organisation to respond to a significant or major maritime incident by:

- organising staff onto relevant external courses to develop skills for response
- running exercises and workshops to ensure staff maintain their response skills
- building relationships and developing agreements with external specialists to support Maritime NZ in areas such as salvage, offshore platforms, legal support and specialist equipment
- working with our partner agencies to ensure they understand the complexities of maritime response and what our role is as a lead agency.

Maritime Security Act 2004

The Maritime Security Act 2004 and its associated regulations bring the requirements of the ISPS Code into legislation. The Act makes Maritime NZ responsible for ensuring the provisions of the ISPS Code are complied with by:

- international trading ports in New Zealand
- commercial freight and passenger vessels visiting New Zealand
- New Zealand expects all ports and vessels that operate under the ISPS Code to maintain international best practice with regard to maritime security.

Maritime Transport Act 1994

The Maritime Transport Act 1994 is the primary legislation that describes our roles and functions and those of the Director. It sets out the legal framework for maritime safety and protection of the marine environment, including:

- licensing of ships and crew
- investigation of maritime accidents
- offences, response for oil spills planning and
- preparedness
- other aspects of maritime law, such as salvage, liability for
- pollution damage, limitation of liability, and compensation.

National Maritime Response team

The National Maritime Response team comprises a group of oil spill responders who receive specialist training to allow them to perform essential functions during a Tier 3 response. During a response, members of the National Response team make up the core Incident Response team, supplemented by oil spill responders who have received basic training. The National Response team is maintained through Tier 3 training and exercising and has more than 100 members. Oil spill responses are categorised by tier:

- Tier 1 oil spills are responded to and resolved by the operator
- Tier 2 oil spills are generally those beyond the capability of the operator acting alone and the response is led and resolved by the local regional council

- Tier 3 oil spills are generally more complex, of longer duration and effect, and beyond the response capability of the regional council or operator. Tier 3 response is nationally led and coordinated by Maritime NZ.

New Zealand Port and Harbour Marine Safety Code

The New Zealand Port and Harbour Marine Safety Code (the Code) provides national best practice guidance to port operators and councils to manage the safety of marine activities in their ports and harbours. The Code's objective is to ensure the safe management of ships navigating in New Zealand ports and harbours, including the prevention of injury to people, loss of life and damage to the marine environment (including property).

The Code is a voluntary national standard. It supports national and local legislation.

New Zealand Safer Boating Forum

The New Zealand Safer Boating Forum (formerly the National Pleasure Boat Safety Forum) is a formal network representing 25 national and regional government agencies, local body groups, organisations and the marine sector that promotes recreational boating safety in New Zealand. Its purpose is to work together to develop and implement a common safety recreational boating strategy for New Zealand and to support agreed boating safety policy, communications, education, compliance and regulation. Maritime NZ leads the Forum and works with members to coordinate safe boating activities.

New Zealand Seafarer Welfare Council

Maritime NZ established the New Zealand Seafarer Welfare Council to drive positive change within the seafarer welfare sector. It was created with the help of an advisory group also set up by Maritime NZ. Council membership is made up of a balance of industry, government, union and service delivery organisations.

The purpose of the Council is to provide guidance and leadership to ensure that New Zealand continues to meet its obligations in relation to seafarer welfare under the Maritime Labour Convention (MLC).

New Zealand search and rescue region

The New Zealand search and rescue region is the region covered by the New Zealand Distress and Radio Safety Service, which includes 12.5 percent of the Earth's ocean surface. It extends from the middle of the Tasman Sea to the mid-Pacific Ocean, and from Antarctica to south of the Equator. New Zealand's search and rescue region covers over 37 million square kilometres of ocean and relatively small, isolated land masses extending from latitude 5 degrees south to the Antarctic continent and bounded by the 163E and 131W meridians of longitude.

Notified events and serious harm

A notified event is defined as an incident, accident or mishap that involves a commercial port, New Zealand ship or a ship in New Zealand waters, including complaints, concerns or allegations of illegal or unsafe behaviour. These must be reported to Maritime NZ under section 56 of the Health and Safety at Work Act 2015 and section 31 of the Maritime Transport Act 1994.

An accident event is when a person is seriously harmed on a vessel or because of a vessel, a vessel suffers serious damage that affects the safety of the vessel or requires major repair, or the vessel sinks, capsizes, strands or suffers a major fire. The seriousness of harm suffered by the person is categorised according to WorkSafe New Zealand's criteria of notifiable events.

Port Health and Safety Leadership Group

Following the tragic death of two port workers in 2022, the Minister of Transport asked the Port Health and Safety Leadership Group, which is made up of unions, port and stevedoring companies, port associations and government regulators (Maritime NZ and WorkSafe New Zealand), to work in partnership to drive a step change in health and safety in New Zealand ports.

The group's vision is for a high-performing, resilient port sector where people thrive and worker health and safety are prioritised through high-trust, tripartite collaboration.

The group devised the Port Sector Insights Picture and Action Plan to address harm on ports and whether regulatory standards were needed.

The group is chaired by the Chief Executive of Maritime NZ and represents a tripartite collaboration between industry, unions and regulators, as seen in its membership:

- ports and the Port Industry Association
- stevedoring companies
- the Maritime Union of New Zealand
- the Rail and Maritime Transport Union of New Zealand
- WorkSafe New Zealand.

Port State Control

New Zealand is a signatory to the Tokyo Memorandum of Understanding (MOU) along with other Port State Control (PSC) regimes in the Asia-Pacific region. The purpose of the Tokyo MOU is to eliminate substandard shipping so as to promote maritime safety, protect the marine environment and safeguard working and living conditions on board ships. Maritime NZ's PSC programme actively contributes to this through inspections of foreign ships coming to New Zealand ports and by monitoring compliance with requirements set down in international conventions and law.

Public Benefit Entity Financial Reporting Standard 48

The Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) is a standard for service performance reporting developed by the Government's External Reporting Board that was released in 2017 and amended in 2020. The Treasury developed advice in 2021 on its application to accountability reporting by Crown entities.

Reform of 40 series rules

The 40 series rules reform is a significant regulatory stewardship project in the maritime sector. These rules set design, construction and equipment standards for New Zealand domestic commercial ships. Safety at sea relies to a significant extent on the integrity of ship construction and equipment.

Rescue Coordination Centre New Zealand

The Rescue Coordination Centre New Zealand (RCCNZ) is responsible for coordinating all major maritime and aviation search and rescue missions within New Zealand's search and rescue region and land-based missions arising from someone activating a distress beacon.

These are known as Category II search and rescue operations. Category I incidents are coordinated by New Zealand Police. RCCNZ also helps with other rescues, where required, 24 hours a day.

Tokyo Memorandum of Understanding

The Tokyo MOU is one of the most active regional PSC organisations in the world. It consists of 21 member authorities in the Asia–Pacific region. The Tokyo MOU's main objective is to establish an effective PSC regime in the Asia–Pacific region. It does this through cooperation of its members and harmonisation of their activities, to eliminate substandard shipping so as to promote maritime safety, protect the marine environment and safeguard working and living conditions on board ships.



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