

**Tenancy Services**

# Healthy Homes Standards Heating



**MINISTRY OF BUSINESS,  
INNOVATION & EMPLOYMENT**  
HĪKINA WHAKATUTUKI

**Te Kāwanatanga o Aotearoa**  
New Zealand Government

# Tenancy Services



MINISTRY OF BUSINESS,  
INNOVATION & EMPLOYMENT  
HĪKINA WHAKATUTUKI

## Ministry of Business, Innovation and Employment (MBIE) Hīkina Whakatutuki – Lifting to make successful

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

### More information

Information, examples and answers to your questions about the topics covered here can be found on our website: [tenancy.govt.nz](https://tenancy.govt.nz).

### Disclaimer

This document is a guide only. It should not be used as a substitute for legislation or legal advice. The Ministry of Business, Innovation and Employment is not responsible for the results of any actions taken on the basis of information in this document, or for any errors or omissions.

**ISBN: Online 978-1-991092-42-7**

**July 2025**

### ©Crown Copyright

The material contained in this guide is subject to Crown copyright protection unless otherwise indicated. The Crown copyright protected material may be reproduced free of charge in any format or media without requiring specific permission. This is subject to the material being reproduced accurately and not being used in a derogatory manner or in a misleading context. Where the material is being published or issued to others, the source and copyright status should be acknowledged. The permission to reproduce Crown copyright protected material does not extend to any material in this report that is identified as being the copyright of a third party. Authorisation to reproduce such material should be obtained from the copyright holders.

The heating standard requires landlords to provide one or more fixed heater(s) that can directly heat the main living room of every rental property. These must be acceptable types of heaters and must meet a required minimum heating capacity. The minimum heating capacity shows the heater(s) can heat and maintain the main living room to 18°C.

## Contents

About this guide .....	4
Heating standard.....	5
Existing heating .....	8
Installing new heating devices.....	10
Ongoing maintenance .....	12
Exemptions .....	13
Getting support.....	15

# About this guide

A landlord who rents a property under the **Residential Tenancies Act 1986** needs to ensure their property meets the healthy homes standards. This requirement came into force on different dates, depending on the type of tenancy, from 1 July 2021.

All rental properties must now comply with the healthy homes standards.

This document provides guidance for assessing whether a property is compliant with the heating standard of the *Residential Tenancies (Healthy Homes Standards) Regulations 2019*.

This legislation allows landlords to carry out work themselves where a Licensed Building Practitioner (LBP), Licensed Electrical Worker (LEW) or Licensed Gas Worker (LGW) is not required. However, landlords must employ an LBP for restricted building, plumbing or drainage work, a LEW for prescribed electrical work or a LGW for restricted gasfitting work. Landlords are advised to employ a reputable professional where they have any doubts about achieving the required quality of work themselves, or where they are uncertain about whether exemptions apply.

In most cases new heating will need to be installed by an LBP, LEW or LGW. Some types of heating will also need a building consent. Further information on this is available in the *Installing new heating devices* section of this guide.

## Things to do

- › Safety First! Make sure you hire an appropriate professional to perform any restricted building, electrical or gasfitting work.
- › Do your research. Use the **heating assessment tool**<sup>1</sup> to find out the minimum heating capacity required for the main living room or consult a professional.
- › If you are installing a woodburner or pellet burner, make sure you get building consent first. There may be by-laws or regulations that restrict installing new wood burners due to air quality concerns. Contact your local authority for information about these restrictions. The Ministry for the Environment also has a **list of acceptable wood burners**<sup>2</sup>.
- › If your property is part of a unit title, consult your body corporate operational rules before beginning any work.
- › If you are renting out a heritage home or a home where heritage protection rules apply, contact your local authority in the first instance about any rules or restrictions.

---

<sup>1</sup> [tenancy.govt.nz/heating-tool](https://tenancy.govt.nz/heating-tool)

<sup>2</sup> [mfe.govt.nz/air/home-heating-and-authorised-wood-burners/burners](https://mfe.govt.nz/air/home-heating-and-authorised-wood-burners/burners)

# Heating standard

A rental home must have a fixed heating device (or devices) that can directly heat the main living room. This may also be via a duct or vent located in the main living room. The fixed heating device(s) must be acceptable type(s) of heater(s) and meet a required minimum heating capacity for the room.

## Understanding what living room space to include

A living room can be any habitable space that can be used for general everyday living – for example, a lounge room, dining room, sitting room or family room. Living rooms can include multi-use spaces like a studio apartment or open-plan kitchen and dining room. Deciding if a room should be considered as a living room will usually depend on the characteristics and features of each room, which make it appealing for general everyday living. For example, a room that is most often only used for parties would not usually be considered a room used for general, everyday living. If you have more than one living room that could reasonably be used for general everyday living, only the largest living room needs to be heated.

When determining which living room is the largest living room, include any other space that is always open to the living room, such as an open-plan kitchen, hallway or stairwell, as well as the living room itself. Spaces are considered to be always open to each other if there is no solid barrier between them. If you can close a door or window between the spaces, you don't need to include the other spaces with the living room.

## What is the heating capacity of a heater?

The heating capacity of a heater is a measure of its heating output and is usually expressed in kilowatts (kW). One kilowatt equals 1000 Watts (W). The more kilowatts a heater produces the more heat it will put out. The heating capacity is normally displayed on the heating device or it can be found online by looking up the heater brand and model.

For heat pumps, a standardised heating capacity must be stated on the labels of heat pumps sold in New Zealand. This represents the heat pump capacity when tested at 7°C. Where a heat pump range is provided on a label as well as the heat pump capacity, the capacity measure should be used and not the range measure, as the range is not reliable as a measure for consistent output of heating capacity.

Sometimes a label will provide a measure for both a 'Capacity kW', showing nominal heating capacity, and 'Capacity (Range) kW'. In these situations, the nominal heating capacity should be used to select the device, not the capacity range.

Information for assessing the heating capacity of a wood burner can usually be found on the label of the wood burner or its consenting records. Where multiple capacities are listed on the label, it is best to rely on the highest average output, but not the peak output. The peak output is not suitable as it does not represent consistent output. If there is no label, the label is unreadable or there are no records that are available to the landlord, it is best to ask a professional to assess the output of the wood burner. The landlord is obliged to keep any records of the professional's assessment.

## Working out the required minimum heating capacity

The regulations include a method that must be used to calculate the required minimum heating capacity for the heater(s) provided by the landlord. The easiest way to follow this method is to use the **heating assessment tool**<sup>3</sup>.

The heating assessment tool takes into account the features of a home that make it easier or harder to heat. Whether a rental home is in Southland or Northland, or whether it has insulation or double glazing, makes a difference to the heating capacity of the heater(s) needed to keep the living room warm. The tool will calculate a minimum heating capacity. The minimum heating capacity shows the heater(s) have capacity to heat the main living room to 18°C, which is the temperature recommended by the World Health Organization and required by the healthy homes heating standard.

The heating assessment tool uses information on the home's location, build date, insulation levels, living room layout and other features to assess the required heating capacity for the home.

It makes certain assumptions when applying the calculation method that is provided in schedule two of the regulations, which means it cannot take into account all potential variables and every unique situation. These assumptions can be relied upon to deliver correct results if accurate information is entered into the tool, unless the user knows those assumptions are incorrect for a specific situation.

For example, the tool does not currently allow assumptions to be varied to fully take into account sloped roofs or irregular ceilings, and assumes minimum external temperatures as provided in the healthy homes standards regulations.

If a user is concerned that the tool does not have sufficient sensitivity to fully consider aspects of the property being assessed, it is best to use the calculation method provided in schedule two of the regulations instead of the tool.

To find out more information on the heating tool please see **Tenancy Services' website**.

## New formula for certain properties

From May 2022 a new heating formula applies to the following types of rental properties:

- › Rental properties built to the 2008 building code.
- › Certain apartments which are a part of a residential building of at least three storeys and have six or more commercial or residential units.
- › Rental properties where the insulation and glazing has been installed throughout, so that it now meets or exceeds the 2009 insulation and glazing standards.

The new formula generally enables smaller heating devices to be installed in these types of properties, to better reflect how they retain heat.

The heating assessment tool also calculates the minimum required heating capacity for these types of properties.

## Geothermal heating

Some properties (mainly in Rotorua) can meet the heating standard by using geothermal heating, if the heater:

- › is powered by geothermal energy
- › provides direct heat to the main living room, and
- › doesn't have a stated heating capacity and for which it is not possible to state its heating capacity.

---

3 [tenancy.govt.nz/heating-tool](https://tenancy.govt.nz/heating-tool)

## Another way to meet the heating standard

As an alternative to the heating formula/tool, certain qualified specialists are able to assess the required heating capacity using criteria set out in regulation 10A.

This pathway will be most economic for developers to use as in many cases they have already engaged a heating specialist.

A specialist is considered to be:

- › a chartered professional engineer within the meaning set out in section 6 of the Chartered Professional Engineers of New Zealand Act 2002,
- › an International Professional Engineer registered with Engineering New Zealand, or
- › a person who has completed a tertiary engineering, physics or building science qualification at New Zealand Qualification Framework Level 7 or above, and has at least 5 years of experience in heating system design.

Landlords will need to hold relevant documentation as part of their record keeping if this compliance method is being used. This includes:

- › details of the minimum required heating capacity as assessed by a suitably qualified specialist using the criteria set out in the regulations
- › a statement that the landlord is relying on this regulation and a brief description on why this regulation applies
- › the name and relevant qualifications of the specialist who made the assessment
- › a description of how the required heating capacity was calculated.

Landlords must also hold documentation to record compliance when the required heating has been installed.



# Existing heating

Once you know the minimum required heating capacity you can check if your existing heating meets the standard or whether additional heating is required. The combined heating provided directly to the main living room must produce at least the same heating output as the required heating capacity determined by the heating tool or calculation method provided at Schedule 2 of the regulations<sup>4</sup>. Each heater contributing to the heating output must meet the general requirements for heaters.

General requirements for heaters:

- › the heater(s) are located in the main living room or provide heat directly to the main living room for example, through a duct or vent
- › the heater(s) are fixed to the home
- › all heaters have a heating capacity of at least 1.5kW
- › the heater(s) have a thermostat if they are electric or a heat pump
- › the heater(s) are not an open fire, unflued gas heater or other unflued combustion heater
- › if the main living room's required heating capacity is more than 2.4kW, the heater(s) must not be electric (except heat pump), unless used to top up an existing heater that was installed before July 2019 (see *Special rules for existing heating* on following page).

A fixed heater must be secured to the property but does not need to be hardwired into the home (for example, plug-in heaters can be used, if secured). Only fix a heater to the home if it is suited for this purpose. Fixing a heater may be done using bracing or brackets, or through the normal installation of the device, for example, a heat pump. When fixing a heater make sure to follow any installation instructions including all necessary safety clearances. If in doubt contact a professional.

## Special rule for smaller living rooms

Electric heating can be expensive to run and is best suited for smaller spaces or rooms with good insulation. Electric heating is not permitted **except** for living rooms needing a heating capacity of 2.4kW or less. In these cases, electric heating still needs to meet the following requirements:

- › the heater is located in the living room or provides heat directly to the living room for example, through a duct or vent
- › the heater is fixed to the home
- › the heater has a heating capacity of at least 1.5kW
- › the heater has a thermostat.

---

<sup>4</sup> [legislation.govt.nz/regulation/public/2019/0088/latest/whole.html#LMS160629](https://legislation.govt.nz/regulation/public/2019/0088/latest/whole.html#LMS160629)

## Special rules for existing heating

In certain circumstances, existing heating can be 'topped up' with electric heating or you can have slightly less heating than required by the heating assessment tool.

### Tolerance for existing heating

You do not need to add more heating if you have one or more existing heaters that meet all of the following requirements:

- › the heaters were installed before 1 July 2019
- › the heaters each have a minimum heating capacity greater than 2.4 kW
- › the heaters meet the general requirements for heaters outlined above
- › the heaters have a combined total heating capacity that is at least 80 per cent of what you need.

This tolerance only applies to heating devices installed before 1 July 2019. Therefore, as soon as a device is replaced, it must be replaced by a device that meets all the requirements of the heating standard. Any heater installed after 1 July 2019 should meet the heating standard requirement in readiness for the healthy homes standards compliance date.

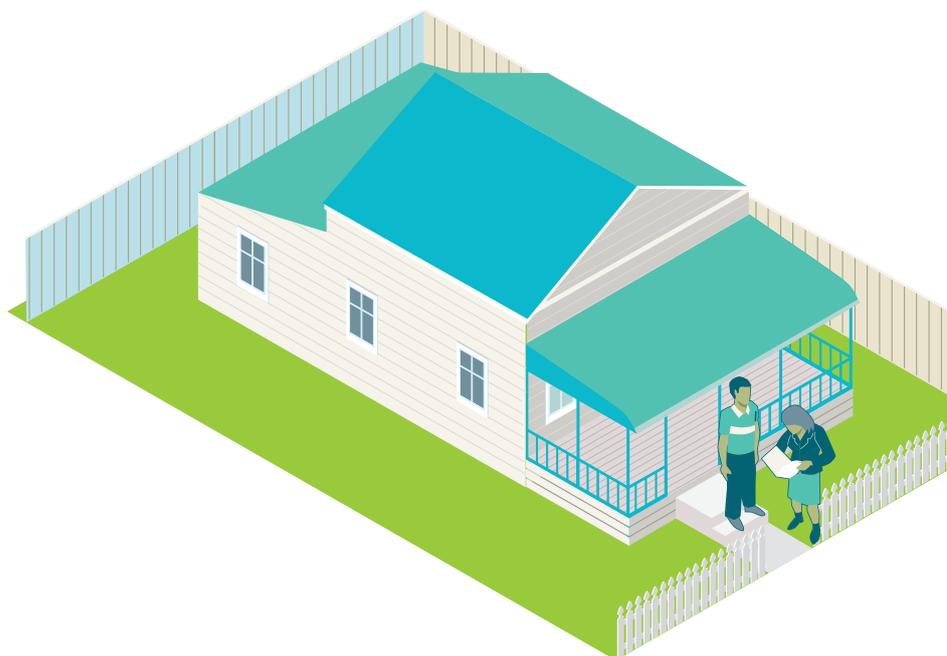
### Using electric heating to 'top up' existing heating

If you are adding a new heater to a room with existing heating, each heater must meet the general requirements for heaters. There is one exception, which is that you can add a smaller fixed electric heater to 'top up' your existing heating if you meet all of the following conditions:

- › you installed your existing heating before 1 July 2019
- › each of your existing heaters meets the general requirements (see list on previous page) and is not an electric heater (except for a heat pump)
- › the required heating capacity is more than 2.4 kW
- › the 'top up' you need is 2.4 kW or less.

For example, if you have a heat pump that was installed before 1 July 2019 with a heating capacity of 3.3 kW, but you need a total heating capacity of 5.7 kW, you can add a 2.4 kW electric heater to meet the standard.

Remember all heating devices must be 1.5kW or greater so any 'top-up' electric heating must also be at least 1.5kW.



# Installing new heating devices

When choosing new heating you can meet the heating standard by providing one or multiple heaters in the living room.

Remember that:

- › heater(s) must be located in the main living room or provide heat directly to the main living room for example, through a duct or vent
- › heater(s) must be fixed to the home
- › each heater must have a heating capacity of at least 1.5kW
- › heaters must have a combined total heating capacity of at least the required heating capacity for the living room, as determined by following the methods specified by the healthy home standards regulations (see *What is the heating capacity of a heater?* on page 5 and *Working out the required minimum heating capacity* on page 6)
- › if a heater is an electric heater or heat pump, the heater must have a thermostat
- › heater(s) must not be an open fire, unflued gas heater or other form of unflued combustion heater
- › if the required heating capacity for the living room is more than 2.4kW, the heater must not be an electric heater (heat pumps are acceptable), unless it is used to top up an existing heater that was installed before 1 July 2019 (see *Special rules for existing heating* on previous page).

Flued gas heaters that are designed to look like an open fire may be qualifying heating devices under the heating standard, if they meet all requirements as listed above.

Underfloor heating may also comply with the healthy homes heating standard where it directly supplies heating into the living room, meets the minimum heating capacity and is an acceptable heating device.

An underfloor heating system is an acceptable device where it is a gas heated system, is flued and has an output of at least 1.5kW. It may also be acceptable if it is electric, has a thermostat and a capacity between 1.5 and 2.4kW. Electric heaters, other than heat pumps, with more than 2.4kW capacity are unacceptable under the healthy homes heating standard, due to being inefficient and therefore expensive for tenants to operate.

Where the output or capacity of an underfloor heating system cannot be isolated to the living room, the output or capacity of the whole system may be considered towards meeting the minimum required heating capacity if the system directly heats the living room.

You may also want to consider other things such as the upfront cost, running costs and the environmental impacts of the different options.

For information on the pros and cons of different heating options see **EECA's Gen Less website**.<sup>5</sup>

Follow the manufacturer's recommendations for any heating appliances carefully – including any requirements for maintenance (such as cleaning the flue). Deviations from these recommendations may void any warranty as well as negatively impact the performance and safety of the appliance and the building. It could also put your insurance coverage at risk.

---

<sup>5</sup> [genless.govt.nz/for-everyone/at-home/energy-saving-appliances/choose-good-appliances/heat-pumps](https://genless.govt.nz/for-everyone/at-home/energy-saving-appliances/choose-good-appliances/heat-pumps)

## Things to remember

<b>Electric heaters</b>	<p>Can only be used to meet the heating standard if the required heating capacity of the main living room is 2.4kW or less, unless they are used for topping up existing heating (see special rules for existing heating).</p> <p>Electric heaters must be at least 1.5kW, have a thermostat and be fixed to the home (see <i>General requirements for heaters</i> on page 8).</p> <p>Electric heaters may be hardwired or plug-in but must be fixed to the property.</p>
<b>Heat pumps</b>	<p>Require a licensed electrician for installation.</p>
<b>Wood and pellet burners</b>	<p>Require a building consent for installation or modification.</p> <p>Must meet <b>National Environmental Standards for Air Quality</b><sup>6</sup> and any Council requirements.</p>
<b>Flued gas heating</b>	<p>Requires a registered gasfitter for installation.</p> <p>Unflued gas heaters are not able to be used to meet any part of the heating standard.</p>



<sup>6</sup> [environment.govt.nz/acts-and-regulations/regulations/national-environmental-standards-for-air-quality](https://environment.govt.nz/acts-and-regulations/regulations/national-environmental-standards-for-air-quality)

# Ongoing maintenance

If something is installed or provided to meet any of the healthy homes standards, it must be maintained in good working order. If it cannot be kept in good working order, it must be replaced in a reasonable timeframe. It is recommended that landlords ask their tenants to inform them of any maintenance issues.

As soon as the landlord is made aware of something that is not in good working order, the landlord must repair it or organise for it to be repaired within a reasonable timeframe. A reasonable timeframe for replacement or repair will differ from situation to situation, depending on the availability of appropriate industry professionals, or replacement parts and components. It is always best to keep the tenant updated on the progress of any repairs and keep records of the repair process, for example, dates professionals were contacted.

Different heaters will have different maintenance requirements. Landlords are responsible for maintenance requirements, however, tenants are required to keep the rental property reasonably clean and tidy, and this includes any heat pumps or heaters installed for the heating standard. Where it is accessible and easy to do so, a tenant must clean a device and its filters to a reasonable standard as well as keeping gardens or lawns clear of external units. It is best practice for landlords to show tenants how to clean and keep clean any accessible filters or units when doing the first inspection of the property.

Where any technical knowledge or any specific tools or skills are required or the filters are not easily accessible, the landlord is generally required to maintain the device including cleaning any filters. This comes under their obligation to keep heater(s) in good working order. For example, a flued gas heater must have its fixtures and fittings in good working order to ensure there is no gas leak. A wood burner must have its flue and chimney in good working order to ensure it is safe to operate.

Installation of a new wood burner, or replacement of an existing wood burner, must comply with any applicable National Environmental Standards (NES) that have been issued under the Resource Management Act 1991. The most relevant NES associated with wood burners is the Air Quality NES.

The Air Quality NES may not apply to wood burners that are already installed and therefore these heating devices can still comply with the heating standard if all other aspects of the standard are met. If landlords or tenants have any concerns about whether the wood burner is compliant with any other regulatory requirements they should contact their local council.

# Exemptions

There are three general exemptions that apply to all the healthy homes standards. There are also two specific exemptions that only apply to the heating standard.

**The following information provides an overview only of exemptions. For complete information about exemptions, see the Tenancy Services website<sup>7</sup>.**

## The general exemptions are:

1. If the landlord intends to demolish or substantially rebuild the rental property and has applied for the relevant resource or building consent before the tenancy commences. This exemption will last for up to 12 months from the tenancy commencing with that work to begin within the grace period. It may end earlier in certain circumstances, for example if the consent lapses or is terminated, or the application for consent is refused. If requested, the landlord will need to provide evidence that they have applied for the relevant resource or building consent. More information about this exemption is available in regulation 31 of the **Residential Tenancies (Healthy Homes Standards) Regulations 2019**.<sup>8</sup>
2. If the tenant is the immediate former owner of the rental property and the tenancy started immediately after the landlord acquired the property from the tenant. In this situation, an exemption will apply for 12 months from the date the tenancy commences.
3. If a rental property is part of a building and the landlord does not own the entire building (for example, if a landlord owns an apartment). The landlord will be partially exempt from complying with parts of the standards if their ability to comply with the healthy homes standards is impeded because:
  - › they need to install or provide something in a part of the building where the landlord is not the sole owner, or
  - › they need access to a part of the building that they are not the sole owner.

Landlords must still take all reasonable steps to ensure the rental property or building complies with the healthy homes standards to the greatest extent reasonably practicable. For example, this means if the required heating capacity is over 2.4 kW, and after taking all reasonable steps, a landlord must install at least one qualifying heater that has a heating capacity of at least 2 kW. A fixed electric heater with thermostat is an acceptable heater for this situation.

If one of these exemptions ceases to apply during the term of the tenancy (for example the building consent expires), the landlord must comply with the healthy homes standards as soon as is reasonably practicable.

Where the exemption is because of a pending application for a resource or building consent and this is refused then the landlord will have to comply with the healthy homes standards, unless the landlord challenges the refusal. The exemption will be reinstated while the challenge is determined.

## Definition of 'reasonably practicable'

It is not reasonably practicable to install something if a professional installer can't access the area without:

- › carrying out substantial building work, or
- › causing substantial damage to the property, or
- › creating greater risks to a person's health and safety than is normally acceptable, or
- › it is otherwise not reasonably practicable for a professional installer to carry out the work.

<sup>7</sup> [tenancy.govt.nz/healthy-homes/exemptions-to-the-healthy-homes-standards](https://tenancy.govt.nz/healthy-homes/exemptions-to-the-healthy-homes-standards)

<sup>8</sup> [legislation.govt.nz/regulation/public/2019/0088/latest/LMS148303.html](https://legislation.govt.nz/regulation/public/2019/0088/latest/LMS148303.html)



## EXAMPLE

Mr L is the landlord of premises that are part of a unit title development. The required heating capacity for the main living room of the premises is 3kW. The only reasonably practicable qualifying heater Mr L could install would be a fixed heat pump. However, the body corporate has a rule which prohibits the installation of external heating units on common property without the consent of the body corporate.

The third exemption means that Mr L is required to take all reasonable steps to get consent from the body corporate to install the heat pump.

If Mr L is not able to get consent, he would still be required to comply with the heating standard to the greatest extent that is reasonably practicable. This means Mr L would need to install a fixed, 2.4kW electric heater with a thermostat.

## Specific exemptions for the heating standard

There are two specific exemptions for the heating standard.

1. A landlord is not required to meet the requirements of the heating standard where their property is a certified passive home.

This means a property does not need to follow the heating standard if the rental property has a:

- › current certification as a passive house under the passive house standard of the Passivhaus Institut, Germany
- › a current living building certification
- › a current Petal certification (which includes a heating requirement)
- › a current Zero Energy certification.

2. A landlord is not required to install heater(s) where it is not reasonably practicable to install one.

The following scenarios demonstrate situations where this exemption may apply:

- › an experienced professional installer cannot access the location to install a heater without substantial building work, or causing substantial damage to the premises

- › an experienced professional installer cannot install the appropriately-sized heater at the location without creating risks to the health or safety of any person that are greater than the risks that are normally acceptable when a heater is being installed by an experienced professional installer
- › it is otherwise not reasonably practicable for an experienced professional installer to install the heater in the main living room.

If you think this exemption may apply to the rental property or if you are unsure, you should seek the opinion of a professional. It is recommended that you obtain a written record of the professional's opinion, which must be kept as part of your records. This may be needed by the Ministry of Business, Innovation and Employment Tenancy Services or the Tenancy Tribunal if a complaint or dispute arises.

Examples of situations where this exemption may apply are where significant building work needs to take place to enable the installation of a heater.

## Getting support

If you are unsure about any work that needs to be done, or how to do the work safely, it is strongly recommended you contact a professional, such as a licensed building practitioner. Alternatively, you may contact organisations for further guidance, clarification or advice.

The following organisations may be helpful to find building practitioners:

- › Use the register to find a **licensed building practitioner**<sup>9</sup> in your area.
- › Use the plumber, gasfitter and drainlayer **public register**<sup>10</sup> to find a gasfitter in your area.
- › Use the **electrical workers register**<sup>11</sup> to find an electrician.

A number of professionals can provide information or advice when installing heaters, woodburners or heat pumps:

- › **Community Energy Network (CEN)**<sup>12</sup>
- › **New Zealand Home Heating Association**<sup>13</sup>
- › **Master Plumbers (gasfitters)**<sup>14</sup>
- › **Climate Control Companies Association of New Zealand (CCCANZ)**<sup>15</sup>
- › **Home Performance Advisors (HPA)**.<sup>16</sup>

---

<sup>9</sup> [lbp.govt.nz/do-i-need-an-lbp/find-an-lbp](http://lbp.govt.nz/do-i-need-an-lbp/find-an-lbp)

<sup>10</sup> [pgdb.co.nz/public-register](http://pgdb.co.nz/public-register)

<sup>11</sup> [kete.mbie.govt.nz/EW/EWPRSearch](http://kete.mbie.govt.nz/EW/EWPRSearch)

<sup>12</sup> [communityenergy.org.nz](http://communityenergy.org.nz)

<sup>13</sup> [nzhha.co.nz](http://nzhha.co.nz)

<sup>14</sup> [masterplumbers.org.nz/homeowner-info](http://masterplumbers.org.nz/homeowner-info)

<sup>15</sup> [cccanz.org.nz/consumers](http://cccanz.org.nz/consumers)

<sup>16</sup> [homeperformanceadvisor.org.nz](http://homeperformanceadvisor.org.nz)



**Te Kāwanatanga o Aotearoa**  
New Zealand Government

MB\_TEN8113