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Attachment A: QLDC submission to MBIE on the proposed tourism investment framework for discretionary funding from the IVL

2 September 2026
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SUBMISSION TO THE MINISTRY OF BUSINESS, INNOVATION AND EMPLOYMENT ON THE TOURISM IVL INVESTMENT FRAMEWORK

Thank you for the opportunity to provide feedback on the proposed tourism investment framework for discretionary funding from the International Visitor Levy (IVL).

Queenstown Lakes District Council (QLDC) supports the Ministry of Business, Innovation and Employment (MBIE) developing a clearer and more enduring investment framework and welcomes MBIE responding to longstanding sector concerns about transparency, prioritisation and the short-term nature of IVL investment decisions. QLDC raised these concerns in its 2024 submission on the IVL review and supports the intent of the present work.

The proposed framework is a useful foundation, but it is not yet sufficiently clear about the outcomes IVL investment should pursue, how competing investments will be prioritised, or how annual decisions will build a coherent multi-year shift in the tourism system. QLDC supports the proposed approach, subject to the amendments set out in this submission. QLDC's main recommendations are that MBIE:

- Reframe the objectives around tourism's net economic contribution, visitor experience and public consent, and tourism system productivity, capability and resilience.
- Give stronger priority to supply-side constraints, including visitor infrastructure, operations, destination management, resilience, workforce capability and shared data.
- Move away from short-term, single-year initiatives and use annual investment plans to deliver a coherent multi-year portfolio.
- Publish clearer priorities, assessment criteria, funding parameters and guidance on eligible costs, co-investment and proposals at different stages of maturity.
- Retain the proposed principles but strengthen the treatment of lifecycle costs, the connection to international visitation, measurable outcomes and responsibility for future costs.
- Use a transparent and genuinely light-touch expression of interest process, supported by a visible pipeline for strategically important proposals that require further development.

QLDC's 2024 position remains relevant. The IVL is not a substitute for a local visitor levy or other destination funding tools. IVL investment should respond more directly to the costs and pressures created by international visitation, particularly in high-use destinations like the Queenstown Lakes District. QLDC does not support discretionary IVL funding for general Tourism New Zealand marketing.

QLDC would like to be heard at any hearings that result from this consultation process. Due to the timeline of the process, this submission will be ratified by full Council retrospectively at the next Council meeting. Thank you again for the opportunity to comment.

Yours sincerely,

Michelle Morss
Interim Chief Executive, QLDC

John Glover
Mayor, QLDC

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1.0 Queenstown Lakes is a high-use visitor destination carrying concentrated visitor-related costs

1.1 The Queenstown Lakes District (QLD) is one of New Zealand's leading visitor destinations. Tourism is central to the district's economy, but high levels of visitation create concentrated demand for infrastructure, public services, environmental management and destination-management activity within a district that has a comparatively small resident and ratepayer base.

1.2 Recent evidence highlights both the national value generated through tourism in Queenstown Lakes and the pressures concentrated locally. Visitors spent $2.09 billion in the district in the year to March 2026, and Queenstown Lakes featured in 48% of international visitor itineraries involving an overnight stay in the year to June 2026.[1,2] Commercial accommodation recorded 4.91 million guest nights in the year to July 2026, up 6.5% from the previous year, while the district's resident population represented only around 1% of New Zealand's resident population.[3,4] Resident research found that 95% of residents considered tourism good for the region, while 66% believed visitors were placing too much pressure on it.[5] This combination of economic value, national visitor significance and concentrated local pressure reinforces the need to invest in destination capacity, infrastructure and community support.

1.3 The concentration of international visitation in Queenstown Lakes also highlights the importance of ensuring IVL investment is responsive to where visitor pressures occur. While the benefits of tourism are realised nationally, significant costs associated with hosting visitors are incurred locally. To date, the IVL has not provided proportionate support to high visitation areas. An effective investment framework should be capable of recognising these concentrated pressures and supporting investment in places where international visitors contribute materially to infrastructure demand, operating costs and destination-management requirements.

1.4 QLDC is responsible for many of the locally delivered facilities and services used by visitors, including roads, public toilets and amenities, parking, water and wastewater infrastructure, waste services and the management of public places. Many of these assets and services are shared by residents and visitors, but international visitation can contribute materially to demand, operating costs and the need for additional

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[1] Infometrics, *Queenstown-Lakes District tourism expenditure*, March years, current prices. Total tourism expenditure was $2,093.1 million in the year to March 2026. View Infometrics tourism expenditure data.

[2] MBIE, *International Visitor Survey: Itinerary nights by region*, year to June 2026. Queenstown Lakes District featured in 48 per cent of international visitor itineraries involving an overnight stay. View MBIE International Visitor Survey results.

[3] MBIE, *Sustainable Tourism Explorer: Accommodation data by area*, annual rolling sum. Queenstown Lakes recorded 4,914,500 total commercial guest nights in the year to July 2026, compared with 4,616,100 in the year to July 2025, an increase of 6.5 per cent. Figures taken from the data downloaded on 26 August 2026. View MBIE accommodation data.

[4] Stats NZ estimated the Queenstown Lakes District resident population at 53,800 at 30 June 2025. This represented approximately 1 per cent of New Zealand's estimated resident population. View Stats NZ's Queenstown Lakes population release and view the Infometrics population data.

[5] Destination Queenstown and Lake Wānaka Tourism, *Views on Tourism Research: Queenstown Lakes 2025–2026*, research conducted October 2025 to March 2026. View the resident sentiment summary.

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capacity. The effects are particularly visible in high-use locations, where inadequate infrastructure or management can affect visitor experience, environmental outcomes, community wellbeing and public support for tourism.

1.5 QLDC has substantial practical experience in destination management. QLDC, Destination Queenstown and Lake Wānaka Tourism developed *Travel to a Thriving Future*, the district's destination management plan, with involvement from Kāi Tahu, the Department of Conservation and other partners.[6] The plan identifies interrelated priorities across community and visitor experience, environmental outcomes, destination capability, economic resilience and productivity. This work demonstrates that managing visitor pressure requires more than isolated capital projects. Effective responses may combine infrastructure, operations, visitor education, environmental stewardship, information and measurement, capability development and coordination between organisations.

2.0 Outline of this submission

2.1 QLDC supports MBIE's intention to create a clearer, more transparent and enduring framework for discretionary tourism investment from the IVL. The proposed framework responds to concerns QLDC raised in its 2024 submission about the accountability, transparency and targeting of IVL investment.[7] QLDC particularly welcomes the proposed shift from short-term and fragmented investment decisions towards a more strategic approach that can address broader tourism-system needs over time.

2.2 QLDC's established position on the wider IVL system remains unchanged. The IVL cannot replace a local visitor levy and should be treated as one of several funding tools needed to respond to visitor-related pressures and support destination management. IVL investment should recognise that the demand generated by international tourism can create locally concentrated costs. It should make a meaningful contribution where international visitors materially contribute to the need for investment, while recognising that the IVL alone cannot meet the full scale of visitor-related infrastructure and destination-management needs. QLDC's feedback on the proposed framework should not be interpreted as agreement that contestable investment processes are the only appropriate long-term mechanism for directing IVL revenue towards destinations experiencing concentrated visitor pressures.

2.3 This submission focuses on the design of the proposed investment framework and follows MBIE's ten discussion questions. QLDC's responses are underpinned by three main points: the framework should give greater weight to visitor-related and supply-side pressures; it should provide stable multi-year direction rather than reset priorities annually; and it should give applicants clearer, proportionate and predictable pathways for developing investment proposals.

3.0 Discussion question 1: Are the investment objectives clear enough for discretionary tourism-related investment?

3.1 QLDC does not consider the proposed objectives sufficiently clear in their current form. They cover relevant territory but mix tourism outcomes with funding mechanisms and sound investment-management practice.

3.2 Objective 1 (increasing visitor numbers to maximise tourism's economic contribution) is too narrowly focused on increasing visitor numbers. The more useful outcome is to maximise tourism's net economic contribution. This would allow investment choices to consider value, productivity, quality of spend, seasonality and growth that is matched to destination capacity. Different destinations will require different

[6] https://www.regenerativetourism.co.nz/the-plan

[7] Queenstown Lakes District Council, *Submission to MBIE on the International Visitor Conservation and Tourism Levy Review 2024*, 11 June 2024. View QLDC's 2024 IVL submission.

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pathways. Some may benefit from additional demand, while others may create more value by improving productivity, resilience or the use of existing capacity.

3.3 Objective 2 (enhancing the visitor experience while managing impacts and maintaining public consent) provides a suitable foundation because it recognises visitor experience, tourism impacts and public consent. Its relationship with infrastructure, conservation and destination stewardship should be made clearer.

3.4 Objective 3 (demonstrating strong value for money and alignment with Government priorities) is not a tourism outcome. Strong investment discipline, whole-of-life costing and cohesive decision-making describe how the fund should operate. These matters should sit in the principles, assessment criteria or governance arrangements.

Recommendations:
R.1 Reframe Objective 1 around maximising tourism's net economic contribution, rather than increasing visitor numbers as an end in itself.

R.2 Retain Objective 2, with clearer links to infrastructure capacity, destination stewardship and the management of impacts on communities and the environment.

R.3 Replace Objective 3 with an outcome focused on strengthening tourism system productivity, capability and resilience. Move strong investment discipline, whole-of-life costing and cohesive decision-making into the principles or assessment criteria.

4.0 Discussion question 2: Do the proposed investment categories and sub-categories sufficiently support the framework objectives and assessment criteria?

4.1 The five categories broadly cover the main areas for tourism investment. However, they are very wide and do not indicate the intended balance between demand-side investment and the supply-side investments needed to accommodate visitors, manage impacts and improve productivity.

4.2 The sub-categories should more clearly recognise destination management, infrastructure operations and maintenance, resilience, stewardship and investment-readiness activity. These activities are important because visitor pressures are not addressed through capital projects alone. Effective responses may require a package of physical infrastructure, operations, education, data, compliance and coordination.

4.3 Demand generation should not receive automatic priority and QLDC does not support discretionary IVL funding for general Tourism New Zealand (TNZ) marketing. Any other demand-generation proposal should address a specific system need, such as seasonality, dispersal, connectivity or recovery from disruption. It should also demonstrate that affected destinations have the capacity to absorb the resulting demand and that the investment offers clear public value.

Recommendations:
R.4 Retain the five investment categories, but expand the sub-categories to clearly include destination management, infrastructure operations and maintenance, resilience, stewardship and investment-readiness activity.

R.5 Give stronger priority to supply-side constraints. Do not use discretionary IVL funding for general TNZ marketing. Require any other demand-generation proposal to address a specific system need, demonstrate destination capacity and show clear public value.

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5.0 Discussion question 3: Is there enough information to understand what types of investments are likely to be supported? What additional information or guidance would applicants need?

5.1 The framework provides a useful indication of broad eligibility, but not enough clarity about comparative priorities, funding parameters, the role of government or the treatment of proposals at different stages of maturity. Applicants need to understand not only whether an activity can be funded, but whether it is likely to be prioritised and what evidence is expected.

5.2 The framework should publish the relative priorities across categories, assessment criteria and weightings, indicative funding ranges and co-investment expectations. It should also clarify eligible costs and exclusions, why IVL funding is required, what additional benefit it should create and how responsibilities should be shared between central government, councils and industry.

5.3 Visitor-related costs and benefits are often concentrated in high-use destinations. The framework should explain how the strategic-impact principles will apply to place-based infrastructure and destination-management investments, including how MBIE will consider visitor pressure, public benefit and the extent to which international visitors contribute to the need.

5.4 Evidence requirements should be proportionate to proposal scale, risk and maturity. Strategically important proposals should be able to enter the pipeline before they are supported by a completed business case or ready for construction. The framework should allow development funding for feasibility, evidence gathering, options assessment, design and business-case work where these steps are needed to unlock future investment.

Recommendation:

R.6 Publish relative category priorities, assessment criteria and weightings, indicative funding ranges, co-investment expectations, eligible costs and exclusions.

R.7 Clarify how place-based infrastructure and destination-management investments will be assessed against the strategic-impact principle, including how visitor pressure, public benefit and the extent to which international visitors contribute to the need will be considered.

R.8 Apply proportionate requirements to proposals at different stages of maturity. Provide a pathway and development funding for strategically important proposals that are not yet supported by a business case or ready for construction.

6.0 Discussion question 4: Which categories and investments are most important for immediate tourism system needs?

6.1 Immediate investment should focus on visitor-related infrastructure and system constraints already affecting high-use destinations. The priority categories should be visitor-related infrastructure and system stewardship, supported by targeted data and investment-readiness activity.

6.2 The types of investment required will differ between destinations and should be informed by locally developed destination management plans and evidence of visitor pressure. Examples include public toilets and other essential visitor amenities, responsible camping facilities and management, safe and reliable access to major visitor sites, visitor education and behaviour management, environmental stewardship, shared data and measurement, and destination coordination. These examples illustrate the range of immediate needs and are not intended to be exhaustive.

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6.3 IVL investment should focus on costs where international visitors are clear beneficiaries or contributors. It should recognise that the levy can make a meaningful contribution to local pressures, but cannot meet the full scale of visitor-related infrastructure need. Other destination funding tools remain necessary.

Recommendation:
R.9 Prioritise immediate investment in visitor-related infrastructure and destination management in high-use locations, including mixed-use infrastructure where international visitor demand materially contributes to the need. Use locally developed destination management plans and evidence of visitor pressure to identify the most important interventions, including the operating and maintenance costs required for effective delivery.

R.10 Support shared tourism data and investment-readiness work where these activities enable stronger infrastructure or destination-management decisions.

7.0 Discussion question 5: Which categories and investments should be prioritised over the next five years, and why?

7.1 The IVL should move away from short-term, single-year initiatives, with annual investment plans that contribute to a coherent multi-year portfolio building lasting tourism system capability.

7.2 The framework should distinguish between enduring objectives, stable multi-year investment priorities and annual areas of emphasis. Annual plans should sequence investment within the multi-year direction, rather than reset priorities each year. This would provide greater certainty for the sector while retaining flexibility for MBIE and Ministers to respond to changing conditions.

7.3 Over the next five years, QLDC recommends priorities for visitor infrastructure and resilience, destination management and stewardship, workforce and management capability, and shared tourism data and digital systems. These areas build the capacity of the tourism system to accommodate demand, improve productivity and maintain visitor experience and public consent.

7.4 The portfolio should balance immediate pressure relief with capability building and structural system improvement. MBIE should retain flexibility to respond to urgent needs, but short-term priorities should not displace sustained investment in long-term system capability.

Recommendation:
R.11 Publish a multi-year portfolio direction for visitor infrastructure and resilience, destination management and stewardship, workforce and management capability, and shared tourism data and digital systems.

R.12 Establish stable multi-year investment priorities beneath the enduring framework objectives. Use annual plans to sequence delivery and identify areas of emphasis, rather than resetting priorities each year. Multi-year priorities should be reviewed periodically and provide sufficient advance notice of material changes so that the sector can adjust work programmes, partnerships and proposals.

8.0 Discussions question 6 and 7: Are these the right overall principles to guide tourism-related IVL investment decisions? Are any principles missing, duplicative or difficult to apply in practice? Where is greater clarity needed?

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8.1 The four proposed principles provide a reasonable foundation, but they are incomplete and each needs a clear definition. They should be strengthened to address the case for IVL funding, the connection to international visitation, lifecycle costs, long-term effectiveness and measurable outcomes.

8.2 The value-for-money principle should consider full lifecycle, operating and maintenance costs, rather than initial capital cost alone. It should also identify who will meet those costs over time. Proposals should explain why IVL funding is appropriate and how international visitors contribute to the need for, or benefit from, the investment.

8.3 The framework should:

- distinguish strategic alignment from strategic impact. Strategic alignment concerns whether a proposal fits the published IVL priorities. Strategic impact concerns the scale, duration and measurability of the expected benefits. A proposal should not be prioritised solely because it aligns with a current priority if the expected benefits are limited.
- identify minimum requirements for all proposals, including eligibility, a clear case for IVL funding, credible evidence and realistic delivery arrangements. MBIE should explain how the principles will be balanced and publish clear reasons for investment decisions.

Recommendations:

R.13 Retain the four proposed principles, but move strong investment discipline, whole-of-life costing and cohesive decision-making from investment objective 3 into the principles or assessment criteria.

R.14 Require proposals to demonstrate why IVL funding is appropriate and how international visitors contribute to the need for, or benefit from, the investment.

R.15 Strengthen the value-for-money principle to include full lifecycle, operating and maintenance costs, the expected duration and measurability of benefits, and responsibility for future costs.

R.16 Define each principle and distinguish a proposal's fit with published priorities from the scale, duration and measurability of its expected benefits.

R.17 Set out the minimum requirements every proposal must meet, explain how the principles will be balanced and publish clear reasons for funding decisions.

9.0 Discussion question 8: What information would applicants need to support a transparent and clear submission process?

9.1 Applicants need enough information to judge fit early and prepare evidence proportionate to the value, maturity, complexity and risk of the proposal.

9.2 MBIE should publish the enduring objectives and multi-year investment priorities, together with the areas of emphasis and available funding for the relevant annual round. It should also publish eligibility and exclusions, assessment criteria, indicative funding ranges, co-investment expectations and decision timeframes. Applicants should understand the expected investment horizon, whether initiatives can receive multi-year commitments and how future-year funding will be confirmed.

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9.3 The framework should explain when MBIE will use an open expression of interest, targeted invitation, strategic commissioning, pipeline development or an urgent pathway. It should clearly distinguish the information expected at an expression of interest stage from that required for a full proposal.

Recommendation:
R.18 Publish complete application guidance when each funding process opens, including how the annual areas of emphasis relate to the enduring objectives and multi-year investment priorities, available funding, eligibility, exclusions, assessment criteria, funding ranges, co-investment expectations, decision timeframes and the expected investment horizon.

R.19 Explain when each investment pathway will be used and scale evidence and assurance requirements to proposal value, maturity, complexity and risk.

10.0 Discussion question 9: Would an expression of interest process help applicants submit early-stage ideas?

10.1 QLDC supports a dedicated expression of interest process if it is genuinely light-touch, transparent and reduces wasted effort. It should allow applicants to test strategically important ideas before committing substantial resources to a full proposal.

10.2 Screening criteria should be published and should give appropriate weight to evidence of visitor pressure, investment need and expected public benefit. Applicants should receive useful feedback, and any encouragement to proceed should be clearly distinguished from a funding commitment. A visible pipeline should retain strong proposals that require further development or cannot be funded in the current round.

10.3 The pipeline should support the development and sequencing of strategic proposals across multiple investment cycles. Applicants should not be required to restart each year where the underlying problem and strategic case remain valid. A proposal should remain available for future consideration where it continues to align with the enduring objectives and multi-year priorities, even if it does not match the area of emphasis for a particular annual round.

Recommendation:
R.20 Introduce a transparent and light-touch expression of interest process, with published screening criteria that recognise visitor pressure, investment need and expected public benefit, useful applicant feedback, and a clear distinction between encouragement to proceed and a funding commitment.

R.21 Maintain a visible pipeline for developing and sequencing strategic proposals across multiple investment cycles.

11.0 Discussion question 10: What is a reasonable timeframe for preparing an expression of interest or full proposal?

11.1 The proposed expression of interest and full-proposal windows appear broadly workable for straightforward or well-developed initiatives. Complex infrastructure, multi-party or early-stage proposals may require longer or staged development.

11.2 MBIE proposes publishing priorities in early July and receiving expressions of interest in late July. QLDC considers these should be framed as annual areas of emphasis within the enduring objectives and multi-year

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priorities. QLDC recommends at least four weeks between publishing this information and closing the expression of interest round. All eligibility and evidence guidance should be available when the round opens.

11.3 The information expected at expression of interest and full-proposal stages should be clearly distinguished. Complex proposals should be able to progress through staged requirements rather than being expected to become fully developed within a single annual cycle.

11.4 The July expression of interest process would seek proposals for funding in the following financial year. This timing is broadly compatible with local government planning, provided funding decisions are confirmed early enough for councils to include any co-funding, operating costs, delivery resources and related commitments in budgets taking effect from 1 July.

11.5 Significant capital investment, ongoing operating commitments or changes to planned work programmes may also need to be anticipated through a council's three-yearly Long Term Plan process. Stable multi-year IVL priorities and early signals about likely investment would help councils plan proposals and associated commitments through the appropriate Long Term Plan or Annual Plan process.

Recommendation:
R.22 Allow at least four weeks between publishing priorities and closing the expression of interest round, with all eligibility and evidence guidance available when the round opens.

R.23 Use proportionate or staged requirements for complex, multi-party and early-stage proposals, and clearly distinguish the information expected at expression of interest and full-proposal stages.

R.24 Confirm funding decisionsso local government applicants can include any co-funding, operating costs, delivery resources and related commitments in budgets taking effect from 1 July. Provide earlier investment signals for significant proposals that may need to be considered through a Long Term Plan.

Consolidated recommendations

QLDC recommends that MBIE:

R.1 Reframe Objective 1 around maximising tourism's net economic contribution, rather than increasing visitor numbers as an end in itself.

R.2 Retain Objective 2, with clearer links to infrastructure capacity, destination stewardship and the management of impacts on communities and the environment.

R.3 Replace Objective 3 with an outcome focused on strengthening tourism system productivity, capability and resilience. Move strong investment discipline, whole-of-life costing and cohesive decision-making into the principles or assessment criteria.

R.4 Retain the five investment categories, but expand the sub-categories to clearly include destination management, infrastructure operations and maintenance, resilience, stewardship and investment-readiness activity.

R.5 Give stronger priority to supply-side constraints. Do not use discretionary IVL funding for general Tourism New Zealand marketing. Require any other demand-generation proposal to address a specific system need, demonstrate destination capacity and show clear public value.

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R.6 Publish relative category priorities, assessment criteria and weightings, indicative funding ranges, co-investment expectations, eligible costs and exclusions.

R.7 Clarify how place-based infrastructure and destination-management investments will be assessed against the strategic-impact principle, including how visitor pressure, public benefit and the extent to which international visitors contribute to the need will be considered.

R.8 Apply proportionate requirements to proposals at different stages of maturity. Provide a pathway and development funding for strategically important proposals that are not yet supported by a business case or ready for construction.

R.9 Prioritise immediate investment in visitor-related infrastructure and destination management in high-use locations, including mixed-use infrastructure where international visitor demand materially contributes to the need. Use locally developed destination management plans and evidence of visitor pressure to identify the most important interventions, including the operating and maintenance costs required for effective delivery.

R.10 Support shared tourism data and investment-readiness work where these activities enable stronger infrastructure or destination-management decisions.

R.11 Publish a multi-year portfolio direction for visitor infrastructure and resilience, destination management and stewardship, workforce and management capability, and shared tourism data and digital systems.

R.12 Establish stable multi-year investment priorities beneath the enduring framework objectives. Use annual plans to sequence delivery and identify areas of emphasis, rather than resetting priorities each year. Multi-year priorities should be reviewed periodically and provide sufficient advance notice of material changes so that the sector can adjust work programmes, partnerships and proposals.

R.13 Retain the four proposed principles, but move strong investment discipline, whole-of-life costing and cohesive decision-making from Objective 3 into the principles or assessment criteria.

R.14 Require proposals to demonstrate why IVL funding is appropriate and how international visitors contribute to the need for, or benefit from, the investment.

R.15 Strengthen the value-for-money principle to include full lifecycle, operating and maintenance costs, the expected duration and measurability of benefits, and responsibility for future costs.

R.16 Define each principle and distinguish a proposal's fit with published priorities from the scale, duration and measurability of its expected benefits.

R.17 Set out the minimum requirements every proposal must meet, explain how the principles will be balanced and publish clear reasons for funding decisions.

R.18 Publish complete application guidance when each funding process opens, including how the annual areas of emphasis relate to the enduring objectives and multi-year investment priorities, available funding, eligibility, exclusions, assessment criteria, funding ranges, co-investment expectations, decision timeframes and the expected investment horizon.

R.19 Explain when each investment pathway will be used and scale evidence and assurance requirements to proposal value, maturity, complexity and risk.

R.20 Introduce a transparent and light-touch expression of interest process, with published screening criteria that recognise visitor pressure, investment need and expected public benefit, useful applicant feedback, and a clear distinction between encouragement to proceed and a funding commitment.

R.21 Maintain a visible pipeline for developing and sequencing strategic proposals across multiple investment cycles.

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R.22 Allow at least four weeks between publishing priorities and closing the expression of interest round, with all eligibility and evidence guidance available when the round opens.

R.23 Use proportionate or staged requirements for complex, multi-party and early-stage proposals, and clearly distinguish the information expected at expression of interest and full-proposal stages.

R.24 Confirm funding decisions so local government applicants can include any co-funding, operating costs, delivery resources and related commitments in budgets taking effect from 1 July. Provide earlier investment signals for significant proposals that may need to be considered through a Long Term Plan.

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