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I study information disorders, influence operations, and information integrity in order to evaluate the impact on public opinion, political discourse and democratic institutions.

From ‘taxpayer citizenship’ to political infrastructure: Thoughts on a new report framing the New Zealand Taxpayers’ Union

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Dr Kyle Matthews, Dr Avery Smith and Clare André give New Zealanders several important new perspectives to better understand the New Zealand Taxpayers’ Union (which isn’t, in fact, a union by any stretch of imagination). Their new report, *Who Counts as a Taxpayer? The Taxpayers’ Union and Citizenship Rights in Aotearoa*, argues that the Union does more than campaign for “lower taxes, less waste, more accountability”. It constructs a political identity, the “taxpayer citizen”, whose payment of tax appears to confer a superior claim over the state. This citizen appears rational, productive and deserving. Bureaucrats, beneficiaries, researchers, advocates of public spending and Māori claims to sovereignty appear wasteful, dependent or irrational. The report supports this argument through critical discourse analysis of 597 Union documents and 78 media stories from 1 July 2023 to 30 June 2025.

My own research supports this finding even as it changes the object under examination: where Matthews and his colleagues analyse what the Union says, my research, which follows the organisation’s social media, and online output from 2021 onwards, also shows where its messages travel, how narratives are framed, which communities amplify them, how platforms reward them, how campaigns gather data, and what the Union’s most eager followers do to specific individuals the Union turns into symbols of waste or targets. This longer and more infrastructural view recasts “taxpayer citizenship” as more than an identity, turning it into a political operating system.

This study of material before (and after) what was studied by Matthews *et al* matters. On 17 November 2021, for example, my research found that the domains for Groundswell’s “Mother of All Protests” and “Enough is Enough” campaigns had links to the Taxpayers’ Union. The first site attracted more than 560 Facebook shares in less than a day, nearly 4,000 reactions and over 750 comments. Accounts that spread it overlapped with networks that already circulated Covid-19 dis-, and misinformation. Far right actors, and networks including Counterspin Media then projected their own anti-vaccine and anti-government narratives onto the protest. This evidence does not establish central direction by the Union, but reveals something more politically consequential: a coalition of convenience in which fiscal conservatism, rural protest, pandemic grievance and far-right content converge around a common, engineered grievance.

That pattern continued into 2022, when in February Brian Tamaki (in the news again this week for inciting hate, and harms) copied a Taxpayers’ Union advertising asset onto his Facebook page, without attribution, and also attached it to a sermon about occult forces in Parliament. In June that year, the far-right Voices for Freedom channels promoted the Union’s Three Waters roadshow with Peter Williams. By July, anti-vaccine and anti-mandate accounts rapidly amplified the “Banned by LGNZ” website soon after the Union registered it. My analysis found shared audiences and vocabularies across hostility to public health measures, climate policy, Māori rights, gender diversity and state institutions. This does not necessarily make the Taxpayers’ Union a far-right organisation, but it does show that its campaigns can provide portable material for networks whose politics extend well beyond tax and spending.

Matthews, Smith and André show that the Union treats Māori sovereignty, mātauranga Māori and co-governance as irrational departures from Western market reason. My research shows how other actors intensify that frame after it leaves the Union’s channels. On 14 March 2023 for example, a Telegram post in one of the many accounts linked to New Zealand’s far-right, and disinformation landscape I study, copied substantial text from a fresh Taxpayers’ Union release about regional planning committees, then fused it with claims of an iwi “power grab”, socialist bureaucracy, gender ideology and secret control. Seven prominent Telegram channels and groups carried versions of the post to at least 10,000 subscribers (allowing for overlap in followers, and subscribers). Its instruction to share the message with ten others sought to manufacture organic distribution while obscuring provenance – a strategic, and sophisticated way of exponentially enhancing the reach of commentary, through artificial virality. Where the report identifies exclusion, my own research traces its circulation and mutation.

The same distinction applies to political influence. Matthews *et al* records the Union’s \$371,565 in declared spending during the 2023 election, its opaque donor base, its links to National, ACT, Atlas Network, Groundswell, the Free Speech Union and the Campaign Company, and its ability to claim policy victories. This is solid, important work that records for posterity the murky connections the Union has to domestic, and transnational actors who threaten liberal democracies. My research adds the mechanics of electoral agenda-setting. It followed the Union’s polling and debate in Iām, its repeated press releases, its ability to create timely media events, and concerns that an undisclosed private funding base could shape public perceptions without the scrutiny that parties face. It also tracked “We Belong Aotearoa”, a Campaign Company project that used the language of liberal multiculturalism against co-governance, as well as the company’s work on the tobacco-linked “Save Our Stores” campaign. Personnel, production capacity, data and campaign technique appear to connect these outwardly distinct civic voices.

The digital infrastructure, and narrative architectures deserve far more attention than it receives in the report – which to be fair, isn’t what the authors focus on. In September 2024, the Union launched irdleak.nz so that people could ask whether Inland Revenue had shared their information with online platforms. My examination of the site found that it collected the email addresses submitted through its form, enrolled users within the Union’s communications environment, and carried the Facebook Pixel ID 919687053271162. Worth noting that in June 2026, the Facebook Pixel tracking for this website is still active under ID 3955944547989249. The Union’s Facebook advertising record in September 2024 also showed custom and lookalike audience targeting, used for the hyper-localisation, and personalised targeting of ads in ways that have been found to be extremely damaging to, *inter alia*, electoral integrity. The campaign drew on legitimate anger at Inland Revenue’s handling of personal data, but simultaneously, and insidiously, created another route through which the Union could surreptitiously collect new audiences for its propaganda as well as classify, and target citizens. Here the “taxpayer citizen” becomes a data subject and an advertising audience.

This finding connects petitions, email tools, OIA requests, polling, social media and fundraising. Rather than merely addressing a pre-existing body of taxpayers, the Union assembles one through a sophisticated playbook that mirrors. For example, a person (who, importantly, may not even be a pre-existing follower or fan of the Union) signs an online petition, uses an advocacy tool or responds to a Facebook poll. The Union’s campaign tech captures that action, converts it into contact data or engagement, retargets similar users, presents the resulting participation as public support, and uses media appearances to magnify the claim. The organisation then declares a “taxpayer victory” when policy changes. Such claims show donors and supporters that mobilisation works, which encourages the next cycle of attention and giving. Matthews *et al* describe campaigning strategies, while my research unearths, over many years, a sophisticated feedback loop that’s revealed only if you know what to search for (i.e., it’s never disclosed up-front by the Union).

Scale strengthens this interpretation. Research on 9 September 2025 studied 1,023 Taxpayers’ Union Facebook posts from the beginning of that year. At the time of collection, those posts had accumulated 161,356 reactions, 68,069 comments and 13,667 shares, or 243,092 visible interactions. While these Facebook engagement figures measure neither unique people, persuasion nor electoral effect, they do however show the tempo and participatory scale of the Union’s operations on just one social media platform.

As a student of English literature, I study narrative form, which matters as much as message. Many of the Union’s posts to Facebook (mirrored on other social media platforms like Twitter/X) use simplistic, binary questions, reaction emojis, unflattering photographs and short prompts that reduce complex, disputed policies to an emotional register or choice. Anger or anxiety become both an answer and a distribution mechanism. Facebook rewards interaction with visibility, while the public display of thousands of endorsements supplies social proof. The September 2025 research found that images of MPs Chlöe Swarbrick, Chris Hipkins and Rawiri Waititi invited ridicule, anger and fear before a reader reached any policy claim. This helps explain how the “irrational other” in the Matthews’ report becomes an object of affective polarisation. The Union does not simply argue that opponents have made an economic error. Its most effective posts teach followers what to feel about them, and this matters when it comes to the targeting of wāhine Māori, and others. In October 2024, a Taxpayers’ Union campaign about the then Wellington mayor Tory Whanau’s expenses generated 196 Facebook comments and 92 replies on Twitter/X in the material studied. Only a few requested context or comparable figures. The majority moved rapidly from spending to allegations of incompetence, alcoholism, lascivious sexual behaviour and profound, anti-Māori revulsion or contempt. Commentary around a July 2024 Union post about public funding for a Jacinda Ardern documentary seamlessly entered an existing deluge of violent, misogynistic abuse against the former PM. In April 2025, my research followed the harassment surrounding billboards against Green Party MPs Chlöe Swarbrick and Tamatha Paul that the Campaign Company produced for the Sensible Sentencing Trust. Commenters used gendered slurs, rape, racial abuse and, in some instances, language that advocated political removal, and even offline violence.

Over the years, other examples of the “irrational other” created by the Union in its campaigns online, and on social media include, but aren’t limited to Adrian Orr, Grant Robertson, James Shaw, Ayesha Verrall, Mayors Wayne Brown, and Wendy Schollum and Dame Therese Walsh. “Irrational” institutional targets include the Labour Party, Green Party, Te Pāti Māori, Local Government New Zealand, the Reserve Bank, MBIE, Health New Zealand, Creative New Zealand, the Marsden Fund, the public service, Māori wards, the Auckland Independent Māori Statutory Board, Te Aka Whai Ora, Aukaha, rongoā Māori programmes, and mātauranga Māori researchers. A discernible pattern targets Māori collective authority, knowledge and representation. The Union repeatedly casts Māori wards, iwi or hapū appointees, co-governance, Māori agencies, cultural consultancy and mātauranga Māori as undemocratic, unscientific, identity-based or wasteful. This framing treats Western electoral and scientific conventions as neutral “common sense”, while presenting Māori constitutional rights and knowledge systems as costly departures from equality.

These cases extend the report’s account of exclusion. “Waste” does not remain an abstract fiscal category: platforms attach it to named bodies, often women including wāhine Māori and progressive politicians. The Union’s audiences regularly turn forward presenting fiscal criticism into severe dehumanisation, and denigration. Arguably, the Union cannot carry direct responsibility for every comment that others post on its social media. However, its own narrative framing, content forms, campaign design, visual selection, repetition and emotional priming shape the conditions – through a permission space – in which such responses become predictable, preponderant. Any liberal democracy requires scrutiny of public spending, and this isn’t what is argued against here (or by Matthews *et al* in their report). However, democratic debate rests on political participation without the risk or threat of organised humiliation, misogyny, racialised hostility, severe harms, the incitement of hate, extreme anxiety, or fear. All of this is what the Union’s online, and social media campaigns engineer, entrench, and expand.

My research adds a related point about adjacency.

The Union’s OIA investigations into local consultation failures, council costs, Inland Revenue privacy, and slow official responses potentially can, and do serve public scrutiny. In research conducted early June 2026 on 500 of the most recent tweets by the Union found that its local-government evidence often rested on specific, verifiable figures. Tellingly though, at the same time, its “makers versus takers” narrative, suspicion of international climate obligations, attacks on diversity initiatives and procedural opposition to Māori institutions overlap with themes that far-right actors pursue for more extreme ends. Adjacency does not prove identity, funding or coordination, but it does identify a bridge through which mainstream fiscal language can legitimise, sanitise or broaden culturally exclusionary politics.

The compelling, and timely report by Matthews, Smith and André (especially considering the upcoming general election) show why taxpayer citizenship narrows democratic belonging. My research on the Union’s online campaigns for five years, after the Covid-19 pandemic, shows how that narrowing acquires greater reach, and force. The Union’s political influence arises from a system that joins discourse to data collection, outrage to algorithms, OIA disclosures to media content, polling to electoral narrative, and selective accountability to mobilisation. Its campaigns can move from a press release to Telegram, from talk radio to Facebook, YouTube to Twitter, online poster to offline brochure, from a petition to a targeted audience, and from a claim about waste to virulent contempt for a specific person, identity or community.

The question, as I see it, is not just who counts as a taxpayer, as Matthews *et al* ask in their report’s title, and proceed to interrogate. One must also ask who can *manufacture* a public called “taxpayers”, and to what end, who can speak in its name, who pays for that power, and who bears the cost when a narrow fiscal identity becomes a licence to exclude or target individuals, and institutions. Any serious response must protect the Union’s right to advocate, investigate and criticise government. But it must also demand complete funding transparency, truthful campaign provenance, responsible data practices and far more granular, sustained scrutiny of how digital platforms turn legitimate political grievance into far-right cries. While the Taxpayers’ Union seeks accountability from the state, New Zealanders should demand even greater accountability from organisations that exercise substantial, and sustained influence over governments, and voters.

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