



Protecting our communities from harm

A cost-benefit analysis of forensic classification services

NZIER report to the Classification Office

3 February 2026

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Key points

The board of New Zealand's Classification Office (the Office) has recently undertaken a significant programme of work to modernise the delivery of its statutory functions to introduce efficiency and to maximise the benefit of forensic classification services. This has included a shift in the balance of resources available to the Office towards forensic functions.

This cost-benefit analysis (CBA) assesses the case for increased investment in the Office's forensic classification services, which play a key role in reducing the harm caused by objectionable publications in New Zealand.

The results demonstrate that the Office, working with law enforcement and justice sector partners, delivers significant value through reduced victim harm, lower general exposure harm, investigative efficiencies, and system-wide consistency and expertise – benefits that are not replicated outside of the Office. Table 1 presents the results of the CBA. Costs represent an investment in increased staffing and associated capital costs. The benefits that the Office provides were established through interviews with organisations working with the Office.

We want to thank the New Zealand Police, the Department of Internal Affairs, New Zealand Customs Service, the Ministry of Justice, and Tech Against Terrorism for their time, insights, and valuable contributions that informed this analysis.

The quantified benefits include:

- **Consistency** – proxied by a reduction in court system costs.
- **Expertise** – also proxied by a decrease in court system costs (and as such is excluded from the benefit calculation to avoid double-counting).
- **Efficiency** – proxied by reduced investigative time and reduced harm to direct and general exposure victims.
- **Proactive engagement, natural justice and independence** – are each explored qualitatively.

We find that:

Increased investment is recommended, as the benefits are likely to far exceed the costs.

Under the most conservative scenario, the benefits of investment exceed the costs (at a 1.1:1 ratio). However, at the more likely central estimates, the benefits are likely worth twice the investment cost (at a 2.2:1 ratio).



Table 1 CBA results

Annualised present value (over 10 years), 2025 dollars

Item	All beneficiaries
Quantified benefits	
Consistency	\$3,336
Expertise	\$3,336
Efficiency	\$341,768–\$673,049
Total quantified benefits	\$345,104–\$676,385
Quantified costs	
Increased FTEs	\$296,425
Onboarding costs	\$490
Capital costs	\$4,326
Total quantified costs	\$301,241
Results	
Net present value	\$43,863–\$375,144
Benefit-cost ratio	1.1–2.2

Source: NZIER

Forensic classification services benefit victims the most

The primary beneficiaries of the Office’s forensic classification work are the New Zealand public, particularly victims of Classification Act offences and individuals exposed to harmful objectionable content.

This analysis assesses the value of the Classification Office’s existing statutory functions. It finds that these functions deliver positive, though currently modest, benefits to justice-sector agencies through improved consistency, expertise, and efficiency. These benefits reflect conservative assumptions based on an assumed 1 percent improvement. Justice-sector benefits are anticipated to increase as the operating model matures, including through hashing at scale, improved agency awareness and use of the Office’s services, and earlier classification that preserves natural justice and avoids court delays.

The uncertainty and unquantified benefits could also be significant

There is some uncertainty associated with the reverse-analysis method¹ used in this report, as the benefits cannot be directly monetised due to a lack of empirical quantitative evidence. However, the estimates are likely **conservative**. All values used fall within the low and central estimates and are in line with Treasury best practice. For example, the benefits are often scaled down – a 10 percent increase in the services that the Office provides is assumed to translate into only a 1 percent increase in the value of benefits.

¹ This method asks; what would it take to break even? And is a recommended approach by Treasury when the monetisation of benefits is uncertain.



In addition, many significant areas of value (such as secondary and tertiary harm, long-term impacts, harm to those seeking objectionable content, and the natural justice and independence that the Office provides) were discussed but could not be quantified.

This report highlights the **social impacts that count – even if not explicitly counted**. A structured framework for considering non-quantified benefits accompanies the benefit-cost ratios. These areas obviously matter and should still be taken into account in any decision-making process.

Investing in forensic classification makes New Zealand better off

As the social benefits of the Office’s forensic classification services clearly outweigh the costs, further investment is recommended to better provide public value and ensure safer outcomes for communities across New Zealand.

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1 Introduction

The Classification Office of New Zealand (the Office) is responsible for reviewing and classifying films, video games, books, and other publications to determine their suitability for public access. Its role is to balance freedom of expression with the need to protect the public from content that may cause harm. In making classification decisions, the Office considers depictions of violence, sex, horror, crime, cruelty, and other potentially harmful material. Publications may be deemed unrestricted, restricted (for certain ages or under specified conditions), or prohibited entirely. The Office works closely with other public sector agencies and civil society organisations.

The Office operates under the Films, Videos, and Publications Classification Act 1993 (the Classification Act), which provides the legislative framework for its powers and responsibilities. The Classification Act established a single, unified system for classifying all types of publications and sets out the legal test for “objectionable” material – that is, content that may be injurious to the public good. It also empowers other authorities, including the Department of Internal Affairs (DIA), New Zealand Customs (Customs) and the New Zealand Police (the Police), to enforce restrictions and ensure harmful material is removed from circulation. Although enacted more than 30 years ago in a largely analogue era, the Classification Act remains relevant to the context of digital media, online platforms, and the rapidly evolving technological landscape.

1.1 Purpose

This report presents a cost-benefit analysis (CBA) of increased investment in the Office’s forensic classification services. It aims to:

- Provide clarity on the social return on investment relative to the status quo, including how benefits are distributed across policing, the wider justice sector, and the community.
- Set out the economic case for increasing (or retaining at current levels) resourcing to enable greater volumes of forensic classification work in light of the anticipated benefits.²

1.2 Scope

The following research questions guide the analysis:

- 1 What are the costs and benefits of the Classification Office’s forensic classification services compared with the most likely alternative?
- 2 What is the rationale for continued or increased government investment in the Classification Office’s forensic classification services?

² As a cost-benefit analysis, this report considers the do-nothing scenario alongside new investment based off of a comparative counterfactual understanding. This is done to evaluate benefits and costs appropriately – it is not a full evaluation of policy systems or settings.

2 New Zealand’s forensic classification context

2.1 What is the Classification Office?

The Office is an independent Crown entity. Its role is to balance the right to freedom of expression, as affirmed in section 14 of the New Zealand Bill of Rights Act 1990, with the need to prevent harm through the classification of “publications”. Under the Classification Act, publications may be classified as unrestricted, restricted, or objectionable.

Publications are submitted to the Office through a range of channels set out in the Classification Act. For this report, these channels are grouped into two broad categories: forensic classification and industry classification.

- 1 **Forensic classification** refers to material submitted because it is suspected of being objectionable. These submissions are made under sections 13, 29, and 42.
- 2 **Industry classification** refers to submissions made by media distributors and other commercial entities. These generally relate to mainstream films, games, and other media, and are submitted under sections 12, 46 and 27.

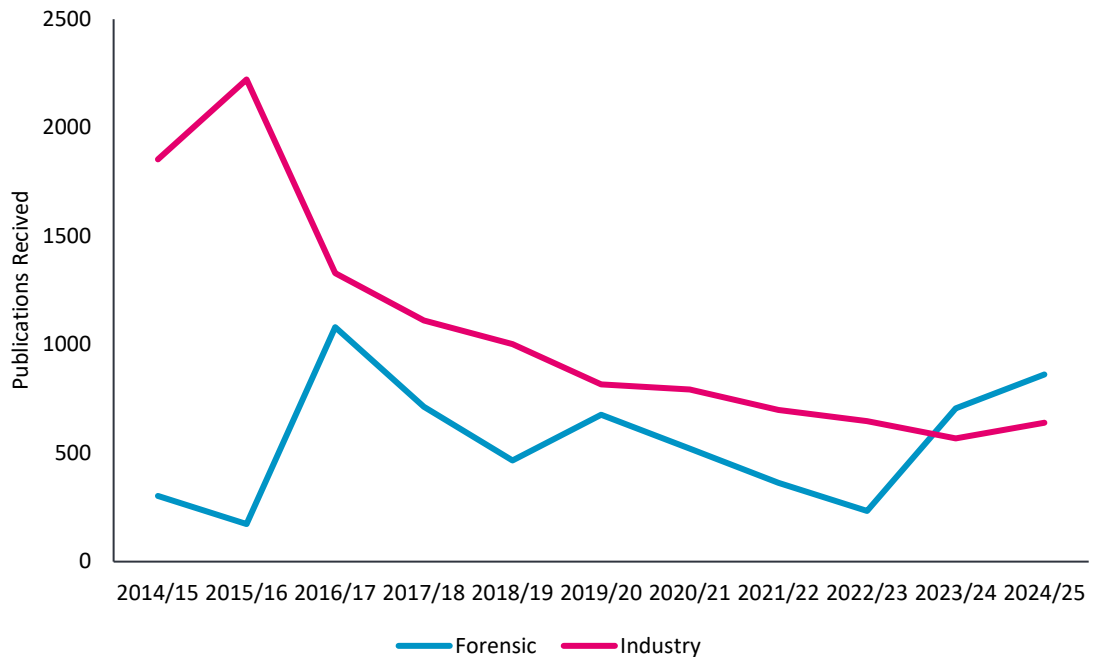
Table 2 Classification Act sections – channels for publication submissions

Classification Act Section	General description of channel type	Industry or forensic classification
Section 12(1)	Labelling Body	Industry
Section 12(3)	Labelling Body	Industry
Section 13(1)(a)	Comptroller of Customs	Forensic
Section 13(1)(ab)	Commissioner of Police	Forensic
Section 13(1)(b)	Secretary for Internal Affairs	Forensic
Section 13(1)(c)	Chief Censor Grants Leave	Forensic
Section 13(3)	Chief Censor’s Own Motion	Forensic
Section 29(1)	Courts	Forensic
Section 41(3)	Reconsiderations (Courts)	Forensic
Sections 42(1),(2)&(3)	Reconsiderations	Industry
Section 46E(3)	Commercial Video On-Demand	Industry
Section 27	Film Poster Approvals	Industry

Source: Te Mana Whakaatu Classification Office 2025, using NZIER forensic and industry grouping

Figure 1 shows the long-term shift in submission types. Over time, industry classifications (many of which are cost-recovered) have declined, while forensic classifications have remained relatively stable. Across the past decade, the Office has classified an average of around **554 forensic publications per year** (Te Mana Whakaatu Classification Office 2025).

Figure 1 Classification type of Publications received over time



Source: Te Mana Whakaatu Classification Office 2025, using NZIER forensic and industry grouping

This report focuses specifically on forensic classification. Industry classification and labelling activities fall outside the scope of this CBA. However, it is important to recognise that forensic classification represents just one component of the Office’s wider mandate. Other functions include:

- facilitating the development of self-rating systems for streaming providers
- carrying out research
- providing public information about the classification system
- operating an enquiries and complaints service.

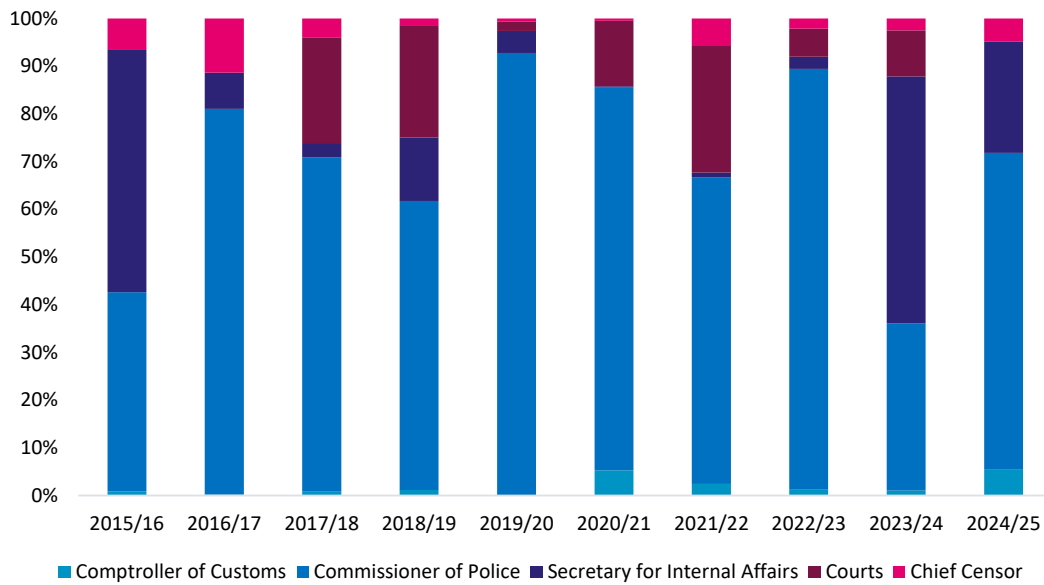
The volume of forensic classifications the Office provides is resource-constrained. Interviews confirmed that demand for the Office’s services is enormous; more publications could require classification than the Office has resources to classify. We are unlikely to reach a world where *demand* for these services is fully met; instead, the *supply* of forensic classification services is the main driver of the volume of forensic classification output.

2.2 Forensic classification

Forensic classification occurs when publications suspected of being objectionable are submitted to the Office for assessment. These submissions are primarily made by the Police, Customs, DIA, and the courts.

As shown in Figure 2, the Commissioner of Police accounts for approximately **68 percent** of all forensic referrals over the ten-year reporting period. Members of the public may also submit material with the leave of the Chief Censor. All publications referred for forensic assessment are classified under the provisions of the Classification Act. A determination is then made about whether the publication is objectionable.

Figure 2 Forensic classification referrals



Source: Te Mana Whakaatu Classification Office 2025

2.2.1 Objectionable

Section 3 of the Classification Act defines objectionable publications. Classification decisions take into account how the content is presented, whether it has artistic, social, or cultural merit and the impact on its intended or likely audience.

Certain types of content receive particular consideration, including, but not limited to:

- torture
- sexual violence
- sexual activity involving children or young people
- degrading or dehumanising conduct
- the promotion of crime or terrorism.

Some material is always classified as objectionable, including anything that promotes or supports:

- the sexual exploitation of children or young people
- sexual violence, torture, or extreme violence.



The literature on the impacts of objectionable content tends to group harm into three major thematic areas:

- 1 Child Sexual Abuse Material (CSAM)
- 2 Extreme or sexual violence (including material used for harassment or blackmail, or suicide-related content)
- 3 Terrorism-related material.

2.2.2 Quasi-judicial determinations

When the Office determines that a publication is objectionable, it becomes illegal to possess, distribute, import, or display it. Although a publication may already be objectionable in nature, the Office's determination formalises this status through a legally binding decision. This function is therefore quasi-judicial.

The Office follows natural justice principles when making determinations. Individuals or organisations with an interest in the publication – such as creators, distributors, or subjects – may provide their views as part of the process. Determinations can be appealed or reviewed by the Film and Literature Board of Review.

2.2.3 Timeliness and persistence

The Office reports meeting or exceeding its timeliness target for forensic classification, which requires classification decisions within 55 working days (Te Mana Whakaatu Classification Office 2025). The Classification Act states that publications must be examined “as soon as practicable”, balancing timeliness with the need to uphold natural justice.

The Office is internationally recognised for timely determinations, which are often not possible in other systems that rely on more lengthy judicial processes.

The hashing system is an important recent development in the Office's ability to provide timely and persistent forensic classification. It allows enforcement agencies and online service providers to detect and block illegal objectionable content more efficiently and at scale.

- **Hashing** is the process of mapping a digital file to a unique identifier. This enables a persistent and reliable digital record of New Zealand objectionable material.
- The benefits of hashing are understood to be exponential. The greater the volume of hashes within the system, the greater the efficiency gains from using the hashing system to identify already classified objectionable publications.
- While there are limitations to the system (such as requiring the digital image not undergo any form of change), the digitisation of forensic content subject to classification determinations is seen as a particularly useful development.



3 Quick overview of the CBA approach

Our approach to the cost–benefit analysis follows a ten-step process that reflects advice from the Treasury on conducting CBA. This is illustrated in Figure 3.

Figure 3 CBA process

- 1 Define the problem or opportunity
- 2 Specify the counterfactual
- 3 Determine the CBA perspective
- 4 Identify benefits and costs
- 5 Quantify benefits and costs
- 6 Monetise benefits and costs
- 7 Discount benefits and costs to obtain present values
- 8 Calculate decision criteria (NPV and BCR)
- 9 Conduct sensitivity analysis
- 10 Make recommendations

Source: NZIER

Step 1: Defining the problem and opportunity

The first step in a CBA is to clearly establish the rationale for investment – the problem or opportunity being addressed. The rationale was developed through discussions with the Office and a review of its strategic direction documents.

Step 2: Specifying the counterfactual

Understanding the counterfactual is essential when assessing the impacts of an investment. The benefits of the Office’s forensic classification services are measured as the value provided over and above the most plausible alternative. Establishing a realistic counterfactual enables assessment of the additionality of investment—what is achieved with the Office’s involvement, compared with what would occur without it.

Step 3: Determining the CBA perspective

The third step is to determine the perspective from which the analysis is conducted – who is affected. In this CBA, we adopt a societal perspective, meaning all costs and benefits to people in New Zealand are included.

Consistent with standard practice, we do not include any benefits individuals may derive from illicit material or other illegal or socially unacceptable activities.

Step 4: Identifying benefits and costs

To identify the benefits and costs associated with the Office’s forensic classification services, we:



- undertook a rapid literature review on the impact of objectionable publications.
- reviewed existing documents associated with the Classification Office, including the Classification Office annual report (Te Mana Whakaatu Classification Office 2025) and other relevant government reporting (Ministry of Justice 2022; Te Mana Whakaatu Classification Office 2022; Royal Commission of Inquiry into the Attack on Christchurch Mosques on 15 March 2019 2019).
- interviewed the Office's core government stakeholders: Police, Customs, DIA, and Tech Against Terrorism.

Step 5: Quantifying benefits

The next step was to quantify the benefits generated by the Office's forensic classification services. A reverse-analysis approach was used to estimate the likely magnitude of benefits attributable to increased investment.

Step 6: Monetising benefits

Monetising benefits involves expressing them in dollar terms so that they can be compared directly with costs. Monetary values were identified and applied through the reverse-analysis approach outlined above.

Step 7. Discount benefits and costs to obtain present values

The analysis evaluates the Office's forensic classification services over a ten-year period, from FY2025/26 to FY2034/35.

To compare benefits and costs occurring at different times, we converted them into annualised present values using the Treasury's recommended discount rate for non-commercial proposals of **2 percent** (The Treasury 2023).

Step 8. Calculate decision criteria

We report two standard decision criteria:

- **Net present value (NPV)** – the present value of benefits minus the present value of costs
- **Benefit-cost ratio (BCR)** – the present value of benefits divided by the present value of costs

A positive NPV indicates that benefits outweigh costs from a societal perspective. A BCR greater than 1 indicates that the investment delivers value for money; the higher the BCR, the stronger the case for the Office's forensic classification services.

Step 9. Conduct sensitivity analysis

As recommended by Treasury, we conduct a sensitivity analysis across the core areas of underlying assumptions. Sensitivity analysis using a higher discount rate of **8 percent**, consistent with commercial proposals, is also presented.

Step 10. Make recommendations

The final step is to provide investment recommendations to decision-makers, informed by the CBA results and the sensitivity analysis.

4 The CBA context

4.1 Defining the problem and opportunity for the Classification Office

The Office aims to do its core business well, through enhanced provision of forensic classification services. There is a “*persistent and growing pattern of reported online harm*” in New Zealand (Netsafe 2025), and the Office – as a key agency in the system – is seeking to better address this growing need.

The Office currently operates with limited resources for delivering forensic classification services. These services play a critical role in reducing the proliferation of harmful and objectionable publications. The board has recently undertaken a significant modernisation of the Office’s operating model to improve the efficiency of the delivery of statutory functions and to maximise the benefits of forensic classification services. This has included a shift in the balance of resources available to the office towards forensic functions.

The Office, therefore, seeks greater clarity on the social return on investment from expanding its forensic classification capacity beyond the status quo. This includes understanding how benefits are distributed across the justice sector, victims of objectionable publications, and wider society.

The CBA aims to answer the following questions:

- What are the benefits and costs of additional forensic services compared to the status quo?
- What is the economic case for increased investment, or proportion of investment in forensic services, over the status quo?

4.2 Specifying the counterfactual

To assess the benefits of increased investment in the Office, we first establish a status quo counterfactual. This describes the most plausible scenario in which the Office continues operating at its current level of funding, with existing constraints on capacity and timeliness.

The counterfactual – *statutory obligations would continue to be met, but service volumes and harm-reduction benefits would remain limited to their current resourcing.*

The value of additional investment is therefore measured relative to this baseline, representing the marginal improvement in outcomes that would not occur in the absence of further resourcing.

To evaluate the benefits that could be realised through increased investment, it is necessary first to understand the value generated by the Office under its current resourcing. The Office’s roles and responsibilities are set out in the Classification Act, meaning that many of the benefits it provides are legislatively mandated and cannot be delivered by any other public agency.



To establish a base valuation for the current forensic classification services the Office provides, we consider a scenario in which the Office does not exist. This provides a benchmark from which the Office’s additional value – and the corresponding impact of increased investment – can be assessed.

The value-add the Office provides is its contribution to the system beyond what would otherwise be provided. This is seen as a truer reflection of the benefits gained by increased investment, as it is their contribution to the justice sector, victims of objectionable publications, and wider society.

Figure 4 Stages in understanding the value of increased investment



Source: NZIER

New Zealand is relatively unique on the world stage in having a centralised classification office. Australia relies on the courts to make determinations, with the addition of an eSafety Commissioner for ordering takedowns of prohibited online content.³ The United Kingdom likewise has a split system of court determinations and a separate regulator for online content (Ofcom). Others, such as Canada, rely entirely on court determinations, with no additional authority for non-judicial determinations.

The value the Office has is understood in relation to a state where the Office does not exist, where its services are provided in line with these international comparators.

Hypothetical alternative – if the Office did not provide forensic classification services, it is assumed that the New Zealand court system would take on its quasi-judicial role. The Department for Internal Affairs would continue to issue takedown notices for objectionable publications outside of the judicial system and take over the provision of associated research and public engagement activities.

There is no empirical evidence available that directly links the Office’s forensic classifications to harm reduction. We have therefore sought to value the associated harm,

³ While there are some areas of overlap between the New Zealand and Australian system, the eSafety commission operates sufficiently differently to the Office with regards to the ability to forensic classification – for more detail on the Australian system see <https://www.esafety.gov.au/about-us/industry-regulation>

understand the value the Office provides in reducing it, and subsequently use this to understand the likely impact of increased investment. As shown in Figure 4, this value-add helps understand the benefit of increased investment in the Office.

4.3 Determining the CBA perspective

Based on the rapid literature review and interviews, we identified several potential benefits and beneficiaries, which are presented in Table 3.

Table 3 Benefits and beneficiaries

Benefit	Direct beneficiary		
	Public sector / Govt. justice system	Private sector / direct-victim impact	General society exposure victim impact
Consistency	✓		
Expertise	✓		
Efficiency	✓	✓	✓
Proactive engagement		✓	✓
Natural justice and independence			✓

✓ – some quantitative evaluation ✓ – entirely qualitative evaluation

Source: NZIER

We adopt a societal perspective, meaning all costs and benefits to people in New Zealand are included. The following section outlines the benefits of harm reduction (understood through the negative impacts of objectionable publications) for beneficiaries. While broader costs to public services, such as health and education, are plausible, there was insufficient evidence to include these other beneficiaries in this analysis. Therefore, we have limited public sector costs to the judicial system. This includes understanding the impact of objectionable publication offences and exposure to the general public.

Increased investment in the Office’s forensic classification services is seen to have a positive impact in these areas, as they represent additional services the Office provides to the wider justice system and New Zealanders in general. Under the hypothetical alternatives used to derive the value of these benefits, these areas would not be present. Theoretically, these areas would also be lost if the counterfactual status quo of the Office’s current levels of forensic classification were reduced rather than increased.



Measuring the personal harm experienced by victims and survivors inevitably risks simplifying experiences that are deeply personal and far-reaching. No economic analysis can fully capture the emotional and intergenerational impacts of such crimes. Yet quantifying these costs remains crucial – it allows us to demonstrate, in tangible terms, how these harms extend beyond individuals to affect families, communities, and the wider New Zealand economy. Doing so helps ensure that the profound significance of these crimes is recognised, in both human and economic terms, enabling a basis for evidence-based decision making (Frank 2000).

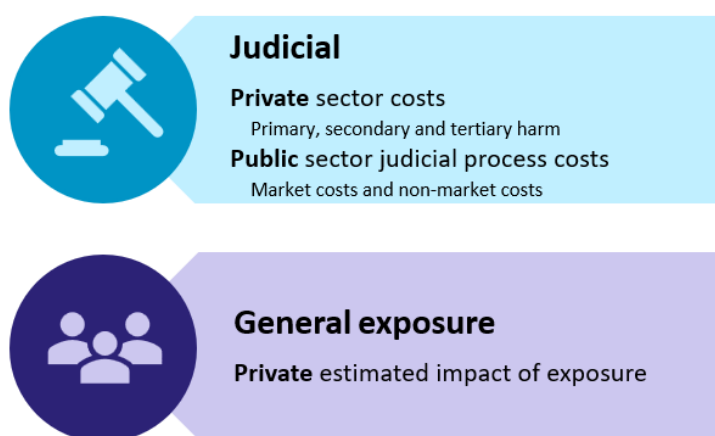
4.4 Forensic classification services

Forensic classification services underpin the removal of objectionable publications and the prosecution of offences under the Classification Act. Understanding the harms associated with objectionable content is critical when assessing the benefits of reducing those harms through increased investment.

The harms addressed in this analysis are reduced through the collective efforts of a wider system, including the Classification Office, the Police, Customs, DIA, the courts, NGOs such as Tech Against Terrorism and digital platforms. Measuring harm at a system level is therefore essential to understanding the full value of interventions aimed at reducing exposure to objectionable publications. While this report focuses on the specific contribution of the Classification Office’s forensic classification services, the benefits identified should be understood as arising from a coordinated, whole-of-system response. The Office’s role is an enabling one – providing authoritative, timely classification decisions that support enforcement, disruption, and prevention activities carried out by other agencies – and its value is best assessed in terms of how it strengthens the efforts of the broader harm-reduction system rather than as a standalone intervention.

Figure 5 highlights the two primary areas impacted by forensic classification services – judicial and general exposure.

Figure 5 Areas impacted by forensic classification services



Source: NZIER



Public sector

In evaluating public sector costs associated with judicial processes, we recognise both market and non-market costs:

- **Market costs** are valued using the Treasury's public sector cost methodology (Roper and Thompson 2006).
- **Non-market costs** are identified through interviews with operational investigative staff across the Police, DIA, and Customs.

Private sector

Where a victim is identified, we consider three types of harm: primary, secondary, and tertiary.

Primary harm refers to costs borne by the identified victim.

- **Direct victims of crime:** Primary harm is valued in line with the New Zealand Crime and Victims Survey (NZCVS) methodology (Meehan and Schober 2024). This includes labour-market impacts, health-related and intangible costs, and the value of statistical life attributable to relevant acts of terrorism.
- **Victims of general exposure:** Primary harm is estimated using Wellbeing-Adjusted Life Years (WELBYs) impacts. Sensitivity analysis is applied to test the relative influence of assumptions in this measure (HM Treasury 2021).

Secondary harm refers to costs borne by the victim's support network, including family/whānau.

- **Direct victims of crime:** These costs arise from the time, care, and support provided by the victim's immediate network. Although data is limited, the literature recognises labour-market impacts (e.g. time away from work) and additional health-related costs incurred by supporters (Cook and McManus 2024).
- **Victims of exposure:** While attributing secondary harm is challenging, evidence from digital harm research shows that people experiencing online harm often seek support from a friend or family member before or in addition to formal support services (Netsafe 2025). It is therefore reasonable to assume a proportional secondary harm to informal support networks of victims of exposure.

Tertiary harm captures the broader societal impacts, including those felt internationally.

For both direct victims of crime and indirect victims of exposure, tertiary harms include reduced social cohesion, erosion of trust, defensive social behaviours, and instances of collective trauma (Bell et al. 2024). These impacts may also influence cultural norms and community resilience. These harms are identified but largely unquantified due to data limitations.



4.4.1 Judicial

Empirical evidence from the NZCVS and related research shows that victimisation has measurable impacts on both employment and health outcomes (Meehan and Schober 2024). This approach to costing crime distinguishes between:

- **public sector costs**, such as court, investigation, and regulatory costs
- **private sector costs**, including direct impacts on victims, such as income loss, healthcare use, and intangible effects.

The Ministry of Justice (MoJ) provided Classification Act-specific data through a sector insights query.⁴

In the year ending June 2025, there were **1,299 finalised charges** for offences under the Classification Act.⁵ This represents approximately **0.6 percent of all finalised criminal charges** in New Zealand last year.

Table 4 Number and proportion of finalised charges for Classification Act offences, between 1 July 2024 and 30 June 2025

	2024/2025
Number of overall finalised charges	226,317
Number of finalised charges for Classification Act offences	1,299
Proportion of finalised charges for Classification Act offences	0.6%

Source: Ministry of Justice

Classification Act offences frequently co-occur with other serious crime categories, including child abuse, sexual offending, public order offences (e.g. risk of public endangerment), and national security-related charges. As a result, offending under the Classification Act spans multiple established crime types, which is an important factor in attributing victim-related costs. Table 5 below sets out the MoJ’s data on the co-occurrence of Classification Act offences last year.

Table 5 Number of people with finalised charges, broken down by offence type and whether the charge is associated with a Classification Act offence, between 1 July 2024 and 30 June 2025

	Associated with a Classification Act Offence?		
031: Sexual assault of an adult	555	3	1%
032: Sexual assault of a child	733	59	7%
033: Child procurement or grooming	11	41	79%
034: Child abuse material offences	0	104	100%
035: Intimate image offences	60	3	5%

⁴ We are grateful to the Sector Insights teams support in providing this data.

⁵ For the list of offences included see the List of offence codes to identify Classification Act offences in the Appendix.



	Associated with a Classification Act Offence?		
052: Blackmail or other extortion	76	2	3%
084: Unlawful access to information or systems	67	1	1%
129: Other public order, health, and safety offences	54	44	45%
151: Offences against national security	19	2	10%
171: Miscellaneous commercial offences	33	4	11%

* Only co-occurrences greater than or equal to 1 percent are included

Source: Ministry of Justice

It is widely recognised that official crime statistics underrepresent the true extent of offending. The NZCVS estimates that only **21–23 percent** of victims of personal offences report at least one incident to the police, implying that **around 78 percent of personal offences go unreported**.⁶ Although there is no specific reporting rate for Classification Act offences, this broader benchmark provides a reasonable indication of underreporting.

International evidence supports this assumption. For example, Australia’s cybercrime research distinguishes between formal and informal support-seeking behaviours. Among victims of online abuse and harassment, only 11 percent reported the most recent incident to the police or another formal authority, indicating that 89 percent did not report (Voce and Morgan 2025).

Based on this evidence, it is reasonable to assume that while 1,299 Classification Act charges were finalised, the **true number of occurrences is substantially higher**. Applying the NZCVS reporting rates suggests that the likely number of Classification Act incidents is **approximately 5,650–6,190** per year.⁷

It should be noted that incidents of Classification Act offending are recorded here only in the judicial sense, i.e. approximate cases where there is an individual in New Zealand is affected and seeking judicial action. It does not represent the volume of illegal objectionable publications present in New Zealand.

In recent research conducted by the Office, while many people experiencing harm from potentially objectionable material have sought to avoid exposure in the future, extremely few individuals – only 1 percent – reported this content to either law enforcement or government agencies (Te Mana Whakaatu Classification Office 2026).

Private sector costs

Direct victim harm

The cost of direct-victim harm is estimated by identifying the likely number of victims and applying an appropriate cost-per-victim. Cost-per-victim values vary significantly by offence type. For example, sexual offending has the highest private cost per victim due to substantial health, psychological, and long-term intangible impacts. In contrast, while violent extremism offences clearly impose very high societal costs (e.g. as demonstrated in analyses of the Christchurch attacks), offence-specific per-victim cost estimates are not

⁶ NZCVS 2024 Cycle 7 pooled data range.

⁷ Assuming a conservative 21–23 percent report rate.



delineated in a way that makes attribution through the broad “other offences” category plausible.

To account for this, we provide cost-per-victim estimates for primary private-sector harm across **three categories** of Classification Act offending noted in Table 6. These categories align with the Australian and New Zealand Standard Offence Classification (ANZSOC) framework and reflect the offence types observed in the year ending June 2025. The development of these categories was informed by discussions with the Office and relevant government agencies.

Table 6 Categorisation of crime type and associated Classification Act Offence

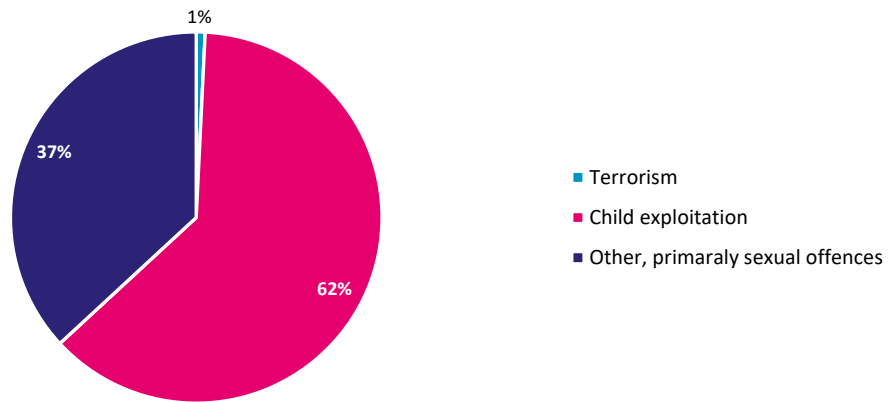
Category	ANZSOC type subdivision	Classification Act Offence type
Child exploitation offences	033: Child procurement or grooming	2781: Livestream/share livestreamed objectionable content (child exploitation)
	034: Child abuse material offences	2793: Knowingly made/copied objectionable publication (child exploitation material)
		2795: Exhibited objectionable publication under 18 (child exploitation material)
		2797: Possess objectionable publication (child exploitation material)
		2798: Possess objectionable publication with knowledge (child exploitation material)
9082: Import/Export Objectionable Publications		
Other, primarily sexual offences	021: Serious assault	2791: Possess objectionable publication with knowledge
	031: Sexual assault of an adult	2946: Exhibit objectionable publication u/18 knowledge
	035: Intimate image offences	2961: Made/copied/supplied objectionable publication
	052: Blackmail or other extortion	2962: Knowingly made/copied, etc., objectionable publication
		2967: Distribute an objectionable publication in a public place
		2968: Offences relating to possession of objectionable publications
		2969: Other Offences Films, Videos and Publications Classification Act 1993
Terrorism offences	151: Offences against national security	2771: Made/copied/supplied etc objectionable publication – terrorism
	129: Other public order, health, and safety offences	2779: Possess objectionable publication with knowledge – terrorism

Source: ANZSOC codes with NZIER categories

Most Classification Act offences over time, and in the year ending June 2025, fall within the child exploitation category. Other (primarily sexual) offences follow this, while terrorism-related offences account for around one percent of all charges (see Figure 6 and Table 7).



Figure 6 Classification Act offences YE June 2025, by category



Source: Ministry of Justice data, NZIER categorisations

Table 7 Number of finalised charges for Classification Act offences, broken down by category, between 1 July 2024 and 30 June 2025

Category	2024/2025
Terrorism	10
Child Exploitation	810
Other	479

Source: Ministry of Justice data, NZIER categorisations

Child exploitation offences

Evidence from MoJ offence statistics and interviews with Police, Customs, and DIA confirms that child-exploitation-related offending is by far the most prevalent category dealt with under the Classification Act. This pattern aligns with international findings from comparator jurisdictions such as the United Kingdom, the European Union, and Canada (Davies 2021; Negreiro 2024; C3P 2025).

Volume – MoJ offence data reports 810 child-exploitation-related Classification Act charges in the year ending June 2025.

To better understand victim numbers, we examined cases where Classification Act offences co-occur with an individual’s *most serious offence* during the same year. Of these cases:

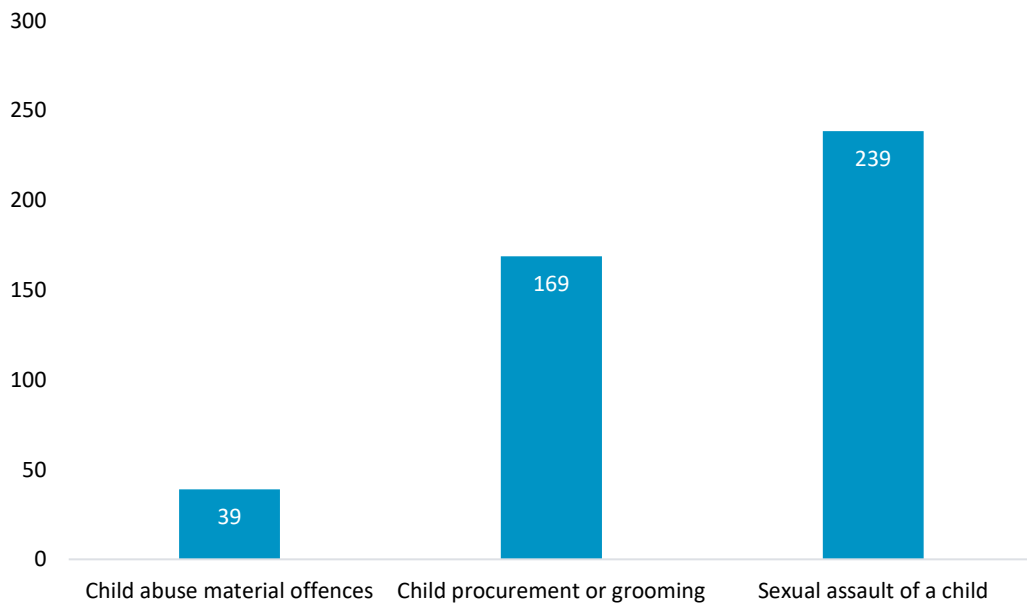
- For Child abuse material offences, *all* offenders had at least one associated Classification Act charge.
- For Child procurement or grooming offences, 79 percent had an associated Classification Act charge.
- For Sexual assault of a child, 7 percent had an associated Classification Act charge.

These co-occurrence patterns highlight the strong relationship between objectionable publication offences and broader forms of child exploitation offending in New Zealand (see Figure 7).



While there is no direct Police victimisation data on the number of victims of Classification Act offences, by applying these association rates to broader categories of Police victimisation data, we estimate that approximately 449 victims in the year ending June 2025 were affected by crimes involving a Classification Act offence. This is likely to be a low estimate given the likelihood of at least one victim per the 810 child-exploitation-related Classification Act offences.⁸ We therefore assume a middle point between these two, approximately 630.

Figure 7 Approximate number of victims of child exploitation with associated Classification Act offence, YE June 2025



Source: Ministry of Justice, NZIER calculations

Reporting – There is no direct measure of underreporting for these victim categories because the NZCVS excludes individuals aged under 15. As a proxy, we apply the adult personal-offence reporting rate of 22 percent as the central value, acknowledging that this is likely conservative. Reporting rates are generally lower among 15- to 19-year-olds relative to the broader adult population (by around 4 percent), and academic research consistently shows that children are significantly less likely to have abuse reported (Allnock and Miller 2013). This suggests that the true level of victimisation associated with child-exploitation-related Classification Act offences is likely higher than recorded here.

Cost – The primary harm cost per victim is valued using the Treasury’s estimate for sexual offences: \$188,268 per victim.⁹ This assumption reflects the substantial intangible harms – such as long-term psychological, health, and wellbeing impacts – experienced by both adult and child victims of sexual offending. High and low alternative assumptions represent the costs of sexual violence and other sexual offences. Given the high rate of co-occurrence between Classification Act offences and child exploitation or sexual crime types, and the

⁸ There is no systematic evidence linking offence charges to volumes of victims in the New Zealand context, while there may be more than one victim involved per offence, there may also be more than one offence per victim. Due to this uncertainty a 1:1 ratio is assumed given the lack of empirical evidence.

⁹ Roper and Thompson (2006); GDP inflation adjusted using CBAx 3.17 from 2003.



strong evidence on the significant lifelong impacts of child abuse, this is considered a reasonable approximation in the absence of more granular New Zealand data.

Comparable international evidence supports this approach. A United Kingdom study estimating the private cost of child abuse (Davies 2021) places the per-victim cost at NZ\$165,873 (adjusted for exchange rate and gross domestic product (GDP) inflation), broadly consistent with the Treasury valuation.

Under the central assumptions, the total private direct-victim cost in 2025 of Classification Act-related offences was around \$539 million. As there are relatively high levels of uncertainty in each stage of the costing, high and low assumptions are shown in Table 8, indicating the range of potential associated costs.

Table 8 Child abuse material-related private sector primary harm cost

Annual assumption	Low	Central	High
Volume of victims annually	449	630	810
Percentage reported assumption	23%	22%	18%
Per-victim cost NZD	\$159,084	\$188,268	\$545,739
Total cost	\$310,559,635	\$539,131,091	\$2,455,825,500

Source: NZIER

Terrorism offences

MoJ offence data identified 10 terrorism-related Classification Act offences in the year ending June 2025. Unlike other Classification Act offence categories, there are no reliable administrative datasets from which annual victim numbers or cost-per-victim estimates can be directly attributed. Terrorism-related harm is rare, highly variable, and event-driven, making annualisation inappropriate in the New Zealand context. Further, the data for this type of offending are likely to significantly under-represent the types of objectionable material classified by the Office as relating to terrorism or violent extremism. Terror-related publications may be banned under criteria other than s3(3)(d) (promotes or encourages criminal acts or acts of terrorism). For instance, if the deeming criteria in section 3(2)(f) of the Act are met (promotion or support of acts of torture or the infliction of extreme violence or extreme cruelty), the publication will be made objectionable.

Instead of assuming a rate of terrorism over the reporting period, we have sought to understand the potential range of costs associated with just one terrorist event, irrespective of temporal constraints. We rely on the New Zealand Security Intelligence Service (NZSIS) reporting to understand the likelihood of this cost being imposed in the coming decade (New Zealand Security Intelligence Service 2025).

New Zealand has experienced two major terrorist attacks in recent years – the 15 March 2019 Christchurch mosque shootings and the 3 September 2021 Auckland supermarket attack. In both cases, the perpetrators had associated Classification Act offending. This demonstrates that objectionable publications can be implicated in pathways to radicalisation and violent extremism in the New Zealand context.



Volume – The Report of the Royal Commission of Inquiry into the Christchurch attack documents extensive and irrevocable harm to victims, families, whānau, and communities. This includes the loss of 51 lives, 40 people injured, and substantial intangible impacts such as trauma, fear, grief, alienation, and disruption to religious and community life. These harms extend well beyond individual victims and affect social cohesion at the national level.

Because terrorist attacks are infrequent, their impacts cannot be meaningfully averaged over an annual basis for New Zealand. However, the scale of harm when they do occur is clearly very large.

Cost – To illustrate the potential magnitude of direct victim costs, we draw on the private cost estimates used for comparable crime types:

- **Homicide:** \$10,025,086 per loss of life
- **Grievous assault:** \$43,712 per victim.

These values are lower than the current Value of a Statistical Life (VoSL) at 12,500,000. For comparability across crime categories in this CBA, we use the Treasury’s private costs of crime as a reasonable basis for illustrating the potential direct victim impacts of terrorism-related offending. While the VoSL’s higher value could be applied, we believe the homicide valuation is more appropriate in the context of aggregate costs in this report and is credible, given it sits between the VoSL minimum and mid valuations in 2025.

Under the central assumptions, the total private direct-victim cost of a single terrorism event in New Zealand is assumed to be around \$11 million. As there are relatively high levels of uncertainty at each stage of the costing, high and low assumptions are shown in Table 6, indicating the range of potential associated costs.

Table 9 Terrorism related private sector primary harm cost

Annual assumption	Low	Central	High
Volume of victims injured	8	20	40
Volume of loss of life	0	1	51
Per-incident cost NZD	\$349,696	\$10,899,326	\$513,027,866

Source: NZIER

The New Zealand Security and Intelligence Service notes that:

“At the time of writing, a violent extremist attack is assessed as being a realistic possibility in New Zealand... While this has been our assessment since 2022, the global violent extremism environment, which New Zealand is part of, has deteriorated in many respects over the past year.

The most likely attack scenario in New Zealand is someone who acts alone, who has radicalised online, who has prepared for violence without anyone knowing and carries out their attack using basic weapons such as a knife or vehicle.” (New Zealand Security Intelligence Service 2025)

On the basis of the NZSIS assessment, the assumption of one terrorist event taking place in the next 10 years is therefore seen as reasonable in the context of this analysis.

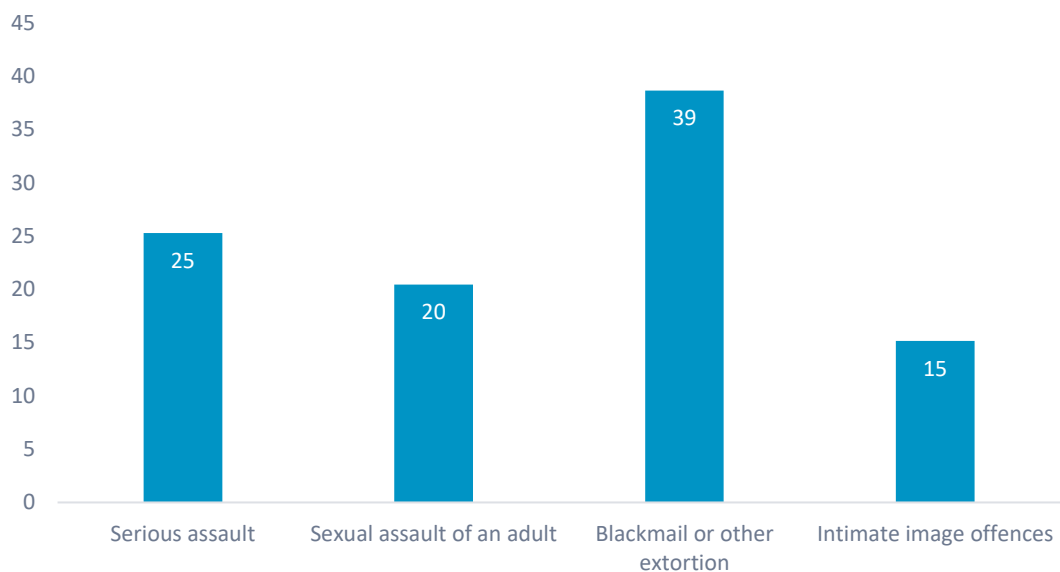


Other, primarily sexual offences

This category captures all Classification Act charges other than child-exploitation-related and terrorism-related offences. These offences primarily relate to serious or sexual assault, intimate image offending, blackmail or extortion, and other forms of coercive or harmful behaviour.

Unlike child exploitation or terrorism, these offence types do not sit within specialised investigative units. Instead, they are encountered across a range of general investigative teams that interact with Classification Act offences less regularly.

Figure 8 Approximate number of victims of Other (primarily sexual) offences with associated Classification Act offence, YE June 2025



Source: Ministry of Justice, NZIER calculations

Volume – MoJ offence data shows 479 “other (primarily sexual)” Classification Act offences in the year ending June 2025.

When looking at an individual’s *most serious offence* during the year, 24 cases co-occurred with Classification Act offences. For all sub-types within this category, Classification Act charges are associated with less than 5 percent of total recorded offences.

Despite this relatively low association rate, the underlying frequency of these offence types across the justice system is high. Applying these association rates to Police victimisation data enables us to estimate the number of victims linked to offending involving a Classification Act charge.

Based on this approach, we estimate that approximately 99 victims were affected by offences in this category that also involved a Classification Act offence in the year ending June 2025. This is likely to be a low estimate given the likelihood of at least one victim per



the 479 other (primarily sexual) Classification Act offences.¹⁰ We, therefore, assume a middle point between these two of approximately 289.

Reporting – There is no direct measure of underreporting for Classification Act offences in the NZCVS; however, other personal offences are used as proxies for these offences. The central value of 22 percent is drawn from the average of all personal offences. In determining the high and low reporting rates, sexual assault and harassment and threatening behaviour are provided in Table 10, respectively.

Cost – The primary private-sector harm cost per victim is estimated using the Treasury’s cost of violent offending, intimidation and threats, valued at \$43,712 per victim.

The rationale for using this cost category is as follows:

- these offences are harmful and injurious, often involving coercion, intimidation, or sexualised elements
- however, they do not all impose the same level of long-term intangible harm as explicit sexual violation or child sexual abuse
- co-occurrence levels with Classification Act offences are relatively low, introducing greater uncertainty in cost estimation.

Given these factors, the intimidation/threats cost category provides a cautious, proportionate central valuation of the primary harm for this group. The value of non-sexual other assaults was used to approximate the low cost per-victim, whereas the average cost of violent offences has been used as the high value.

Under the central assumptions, the total private direct-victim cost in 2025 of Classification Act-related offences was around \$57 million. As there is relatively high uncertainty at each stage of the costing, high and low assumptions are shown in Table 5, indicating the range of potential associated costs.

Table 10 Other offences, private sector, primary harm cost

Annual assumption	Low	Central	High
Volume of victims annually	99	289	479
Percentage reported assumption	39%	22%	14%
Per-victim cost NZD	\$8,089	\$43,712	\$43,712
Total cost	\$3,481,795	\$57,422,232	\$99,705,962

Source: NZIER

Direct-victim secondary harm

Victims of Classification Act-related offending do not experience harm in isolation. Their support networks of family, whānau, friends, teachers, social workers, and wider community, hapū/iwi or religious groups are also affected. These informal support systems play a vital role in victim wellbeing, often stepping in where formal support services are

¹⁰ There is no systematic evidence linking offence charges to volumes of victims in the New Zealand context, while there may be more than one victim involved per offence, there may also be more than one offence per victim. Due to this uncertainty a 1:1 ratio is assumed given the lack of empirical evidence.



inaccessible, perceived as punitive, or carry other barriers to engagement. In doing so, informal networks absorb costs that might otherwise fall on the public health, social support, or justice systems. For example, victims may turn to friends or whānau rather than seek help from providers such as Netsafe or trained counsellors (Kingi and Jordan 2009).

While the burden placed on informal support networks is important to acknowledge, these costs remain unquantified in this analysis due to limited empirical data. Evidence from international and New Zealand studies indicates that informal support-seeking is common:

- In Australia, among victims of online abuse and harassment – the most comparable group for Classification Act offending – just over 45 percent sought help from a family member or friend (Voce and Morgan 2025).
- New Zealand research on cyberbullying and online harm found similar patterns, with 60 percent of those negatively affected talking to a friend or family member (Sense Partners 2018).
- In consultations with young people about extremely harmful online content, many reported preferring to speak with siblings or peers rather than adults, because peers offered a more supportive and less punitive environment (Classification Office – Te Mana Whakaatu 2025).

Academic literature also highlights the potential for secondary trauma – the transmission of distress, fear, or negative cognitive states from victims to people close to them (Motta 2023). Studies involving relatives of victims of violence show increased feelings of being unsafe and an elevated likelihood of depressive or anxiety disorders (Cook and McManus 2024).

Although there is no direct research quantifying secondary harm specifically for victims of offences involving objectionable publications, it is reasonable to assume that these broader principles apply. Based on the estimated volume of direct victims in this analysis (919, excluding terrorism related), it is likely that at least half as many support people (or around 460 people per year) experience some degree of secondary harm linked to Classification Act-related offending.

Direct-victim tertiary harm

A further layer of harm associated with Classification Act offending (particularly in relation to terrorism-related offences) concerns the broader impacts on social cohesion. Research highlights that such events can erode trust within communities, contribute to defensive social behaviours, and generate collective trauma (Bell et al. 2024). These are well-recognised forms of tertiary harm.

The Royal Commission of Inquiry into the Christchurch terrorist attack documents extensive community-level impacts. Part 3 of the Report emphasises the frustration felt by affected communities regarding public-sector responses and support systems, and recommends sustained engagement as essential for both short- and long-term recovery and the restoration of trust in public institutions (Royal Commission of Inquiry 2020).

There is also a well-established literature connecting crime more broadly to reductions in social capital (Lesiak and Coutts 2025). Communities with weaker social cohesion, a diminished sense of belonging, or reduced trust in institutions tend to have lower adherence to social norms and poorer health outcomes. Although no empirical studies directly link Classification Act offences to social capital erosion in New Zealand, these



findings illustrate that the impacts of objectionable publication offences likely extend beyond individual victims and their immediate support networks, contributing to wider societal harm.

Given these considerations, it is important to acknowledge the potential for significant tertiary harm arising from Classification Act offences. However, due to the absence of empirical evidence, these impacts remain unquantified in this report.

New Zealand’s family violence context

For both child exploitation and other sexual offences, it is important to acknowledge the likely overlap with family violence/domestic abuse in the New Zealand context. National evidence shows that a significant proportion of sexual violence occurs within family and personal relationships, including intimate partner sexual violence and familial child sexual abuse, and that almost two-thirds of sexual assaults are perpetrated by someone the survivor already knows (The Centre for Family Violence and Sexual Violence Prevention 2024). Many of the offence types most relevant to the Classification Act – such as child exploitation material and intimate image abuse – can therefore intersect with patterns of domestic abuse. Recognising this overlap is important, as it highlights that the harms associated with objectionable publications are often layered on top of existing victimisation and connected to other justice system priorities in NZ.

Long-term and intergenerational harm

The Treasury’s methodology for valuing the costs of crime provides a point-in-time estimate of annual harm. While this report uses that approach to establish a minimum baseline, it is likely to be highly conservative in capturing the true scale of victim impacts. The effects of sexual, violent, and exploitative offending frequently unfold over many years, influencing health, relationships, employment, and overall wellbeing well beyond the initial incident. Moreover, economic valuation methods cannot adequately account for intergenerational impacts – such as the transmission of trauma, disruption of whānau functioning, or long-term consequences for children exposed to harm. These factors lie beyond the scope of this analysis but should be acknowledged as significant, unquantified components of total harm.

Justice sector costs

Market costs

Following the Treasury’s methodological approach to apportioning core justice sector costs, we estimate the public-sector costs associated with Classification Act offending (Roper and Thompson 2006). The **total** public-sector cost of crime is beyond the scope of this report. Detailed, context-specific data on disaggregated crime types and their corresponding demand for health, welfare, or education services are unavailable, and these broader public expenditure areas are therefore excluded.

Justice sector costs in this analysis comprise **court, investigative, and regulatory** expenditure, based on the most recent Vote appropriations for Police, Justice, DIA, Customs, and courts.

Courts

Using Budget 2025 appropriations for the 2024/25 fiscal year, we estimate total expenditure on criminal court services, including:



- District and Senior courts criminal operations
- juror and witness fees
- judges' salaries and allowances
- legal aid expenditure
- Public Defence Service costs
- administration of legal services.

Classification Act offences account for 0.6 percent of all MoJ recorded offences in 2024/25. We therefore apportion 0.6 percent of total criminal court costs to Classification Act-related offending.¹¹

As shown in Table 11, this results in an estimated \$3.7 million in court-related expenditure attributable to Classification Act offences in 2024/25.

Table 11 Court costs

Court costs	2024/25	Source
District Court – Criminal	\$259,167,000	Vote Courts 2025
Senior Courts – Criminal	\$59,275,000	Vote Courts 2025
Juror and witness fee	\$10,336,000	Vote Courts 2025
District Court Judges' Salaries and Allowances	\$58,039,000	Vote Courts 2025
Senior Courts Judges' Salaries and Allowances	\$30,654,000	Vote Courts 2025
Legal aid – criminal	\$188,233,000	Vote Justice 2025
Public Defence Service	\$47,185,000	Vote Justice 2025
Administration of Legal Services	\$34,403,000	Vote Justice 2025
Total court costs	\$598,599,000	Vote Courts and Justice 2025
Court costs apportioned to Classification Act-related offices	\$3,714,000	0.6% of total court-related cost

Source: Government of New Zealand (2025)

Investigations

Police, Customs, and DIA all maintain investigative functions that contribute to total justice sector costs. Most investigative activity is undertaken by the Police, with Customs and DIA operating smaller specialist units. Across these agencies, investigative resources are most heavily directed toward child exploitation and terrorism, while other Classification Act offences are typically handled within general investigative units.

Consistent with our court costing method, we assume that 0.6 percent of Police and Customs investigative expenditure is attributable to Classification Act offences. This is a broad assumption, as internal prioritisation and investigative effort are unlikely to perfectly

¹¹ We make this assumption due to lack of alternative evidence on the costs associated at a disaggregated crime type level. Ideally, we would be able to apportion based on the average cost of a Classification Act offence, but no such data is available.



align with charge volumes. However, in the absence of administrative time-use data, this apportionment is considered reasonable.

For DIA, we assume that 5 percent of its regulatory activities' appropriation reflects forensic-classification-related investigative work.¹²

Table 12 Investigation costs

Investigation costs	2024/25	Source
Police Criminal Investigations	652,155,000	Vote Police 2025
Police Criminal Case Resolution	95,273,000	Vote Police 2025
Customs Investigations Goods Clearance and Enforcement	132,552,000	Vote Customs 2025
Department of Internal Affairs Regulating activities	34,350,000	Vote Internal Affairs 2025
Total investigation costs	914,330,000	Vote Police, Customs and DIA 2025
Investigation cost apportioned to Classification Act offences	\$7,177,000	0.6% of total Police and Customs-related cost 5% of DIA-related cost

Source: Government of New Zealand (2025)

Regulatory

The final area of justice-sector expenditure relates to policy and regulatory functions, captured under DIA's budget. Budget appropriations for the Classification Office are classified as Non-Departmental Output Expenses. DIA also provides external grants related to countering violent extremism (see Table 13).

For regulatory costing:

- all DIA grant funding related to countering violent extremism is included in full
- 80 percent of the Classification Office appropriation is attributed to forensic classification (recognising that the Office also carries out non-forensic functions)
- additional DIA policy and strategy functions are assumed to already be reflected in the investigative appropriation and therefore not double-counted.

Table 13 Regulatory costs

Regulatory costs	2024/25	Source
Classification of Films, Videos and Publications	3,278,000	Vote Internal Affairs 2025
Department of Internal Affairs grants	1,626,000	Vote Internal Affairs 2025
Total regulatory costs	4,904,000	Vote Internal Affairs 2025

¹² <https://www.dia.govt.nz/Annual-Report-2024-2025---3#Overview>



Regulatory costs	2024/25	Source
Regulatory costs apportioned to Classification Act offences	\$4,248,000	Full DIA grant-related costs 80% of Classification Office-related costs

Source: Government of New Zealand (2025)

Total justice sector market costs

Overall, the estimated market value of justice sector costs associated with Classification Act offences in 2024/25 is just over \$15 million, summarised in Table 14 below.

Table 14 Public Justice sector costs

Market justice sector costs	2024/25
Court	\$3,714,000
Investigations	\$7,177,000
Regulatory	\$4,248,000
Total	\$15,139,000

Source: Government of New Zealand (2025), NZIER calculations

Non-market costs

In addition to market-based justice-sector costs, there are important non-market costs that are not fully captured in standard economic measures of crime costs. These relate primarily to the impacts on public-sector staff exposed to traumatic and objectionable material as part of their work.

Significant empirical evidence shows that exposure to traumatic content can lead to secondary traumatic stress, burnout, sleep disruption, and spillover effects on home and social life (Duran and Woodhams 2022). Although agencies invest heavily in mitigation—such as structured psychological support, peer-support programmes, and job design measures—some level of unavoidable harm remains inherent in this work.

These costs are not limited to staff involved in forensic classification or categorisation across the Police, Customs, DIA, and the Office. They also extend to those within the court system, including legal professionals and others involved in judicial processes, who may regularly encounter traumatic material (Iversen and Robertson 2021).

While these non-market costs are a real and material consequence of providing forensic classification services, they remain unquantified in this report due to the absence of consistent quantifiable data.

4.4.2 General exposure

A relatively unique aspect of forensic classification services is their role in preventing the general exposure of objectionable material to the wider New Zealand population – those who just happen to see objectionable publications, rather than those associated with a judicial proceeding. In most crime types, there is a clear relationship between an offender and identifiable victims – for example, theft directly affects the person whose property is



taken. Even as crime has moved online, this structure generally remains: phishing, fraud, and harassment typically involve a perpetrator targeting specific individuals or groups.

Classification Act offences, however, differ in that the objective of some offenders – particularly those involved in the distribution of extremist, violent, or sexually exploitative media – is not solely to target a direct victim, but to maximise exposure, engagement, and proliferation of objectionable content. This dynamic is especially pronounced for terrorism-related material,¹³ which often seeks wide dissemination rather than just individual victimisation.

Growing international evidence shows that exposure to violent extremist content is associated with increased extremist attitudes and a heightened risk of future violent behaviour (Hassan et al. 2018). The harm caused to individuals who intentionally seek out such material would typically be excluded from traditional cost-benefit analysis. This is due to the standard practice of excluding the impacts of perpetrators of crime (i.e. we typically exclude the benefits that robbery accrues to the perpetrator as a result of illicit activity). However, due to the clear linkages between a victim of exposure to objectionable publications and the increased risk of radicalisation, the impacts of exposure are outlined and assumed to be captured within the value of terrorism harm.

Exposure and radicalisation pathways

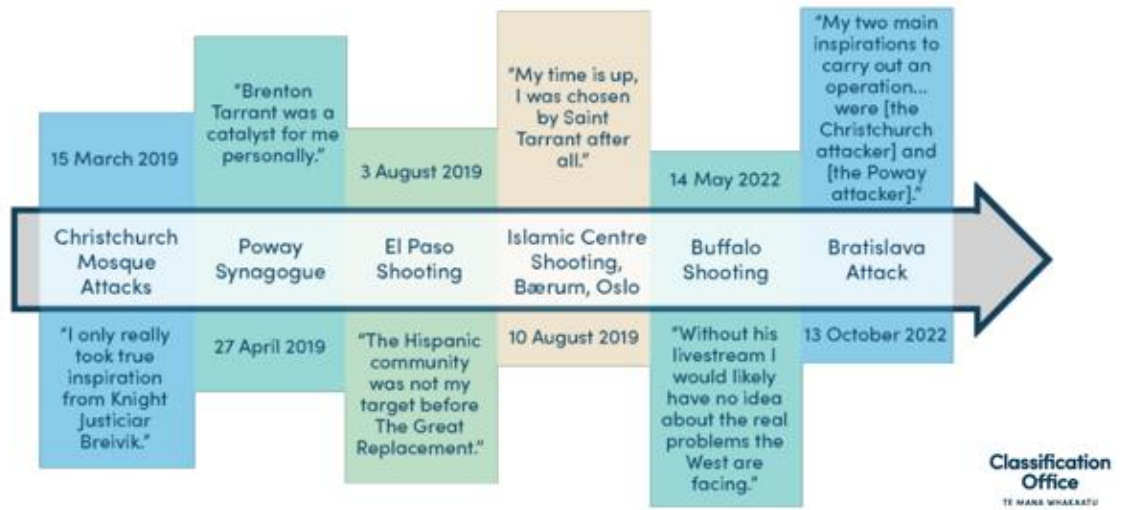
Exposure to objectionable publications has been linked to cases of violent extremism and terrorism in New Zealand and internationally, with such material often cited as influencing, legitimising, or enabling subsequent terrorist acts (New Zealand Security Intelligence Service 2025). Figure 9 illustrates a series of terrorist events connected to New Zealand's Christchurch mosque attacks. This pattern is consistent with international academic evidence. Qualitative research highlights the role of online exposure in the radicalisation pathways of known extremists (Koehler 2014), while quantitative studies show that online exposure contributes to greater ideological reinforcement, network formation, and operational sophistication among extremist actors (Gill et al. 2017).

More broadly, academic research demonstrates that exposure to radical online content is associated with increased endorsement of extremist attitudes and a higher risk of engaging in violent behaviour (Hassan et al. 2018). While exposure to objectionable publications alone is neither sufficient nor determinative, the availability and proliferation of such material increases the likelihood of radicalisation pathways emerging.

¹³ While terrorism is a clear example, this exposure pathway does take place in other crime types such as child sexual abuse material and other sexually motivated violence.



Figure 9 An illustrative timeline of events connected to the Christchurch Mosque attacks



Source: The Classification Office

Both academics and Five Eyes law enforcement and security agencies have noted the growing role that online spaces play in radicalisation pathways, particularly for young people (Five Eyes Insights 2024; Koehler 2014).

Evidence on viral online content highlights the persistence of digital material: once it has circulated widely, it becomes difficult to fully remove and can continue to resurface across platforms, prolonging its harmful effects (Monge et al. 2024). Speed of classification and takedowns is, therefore, a key determinant of harm reduction. Efficient determinations that enable the removal of content are an area where the Classification Office provides a distinct advantage over alternative systems. By enabling rapid, authoritative decisions, the Office limits wide-scale dissemination.

In interviews with other agencies, this was highlighted as a core strength that the Office provides. Timely and authoritative decisions – that lead to more rapid removal of objectionable publications as an effective method of reducing the availability of harmful content.

Measuring the preventive nature of the Office's work in reducing the risk of radicalisation pathways is particularly challenging. In the Office's recent research, 4 percent of respondents indicated that they encountered potentially objectionable publications while searching for that type of content. While the majority of respondents' exposure to potentially objectionable publications was unintentional, qualitative research highlights how, over time, exposure can shape views, desensitise and contribute to risk factors in the development of extremist ideologies.

Due to the difficulty in providing an accurate measure (i.e. in assuming a number or rate of individuals that the Office helps prevent the take-up or delay of radicalisation pathways), we instead assume that the Office's efforts to remove and reduce the volume of objectionable publications aid in the interagency and international efforts against violent extremism.



As such, the minimisation of exposure to radicalisation pathways is seen as a mitigation of the risk of a terrorist event, already accounted for in the cost of terrorism offences.

Approach to valuing general exposure

There is currently no direct, quantifiable measure of the harm caused by general exposure to objectionable publications in New Zealand. A comprehensive estimate would require a dedicated primary research study (such as Willingness to Pay (WTP) survey) to understand how New Zealanders value the prevention of exposure to harmful content—an approach beyond the scope of this report.

Instead, we use an approximation based on the Treasury’s WELBY (Wellbeing-adjusted Life Year) measure to estimate the reduction in wellbeing associated with unwanted exposure alongside the Office’s recent research into exposure harm.

Volume – estimating the exposed population

While exposure is theoretically possible for all New Zealanders, the relevant population is assumed to be the digital population – those actively engaged online. Digital 2025: New Zealand reports that 79 percent of New Zealanders (approximately 4.14 million people) were active social media users in 2025 (Kemp 2025).

Based on recent studies, there is a wide range (20 to 33 percent) of online users who report being exposed to at least some form of objectionable content annually.¹⁴ Research done by the Office that specifically highlights the New Zealand context found that **42 percent** of online users were exposed to objectionable publications in the last year, equating to around **2,028,600 New Zealanders**.

Evidence indicates that not all exposed individuals reported experiencing harm:

- A UK study found that 35 percent of those exposed to online harm reported negative or very negative impacts (Kantar Media 2018).
- Australian evaluations (Voce and Morgan 2025) support similar conclusions.

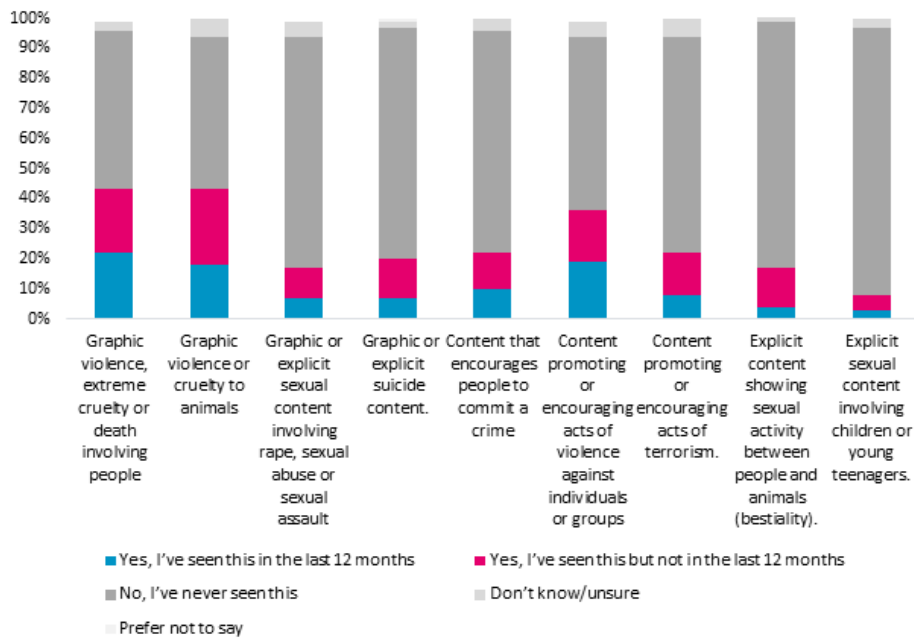
The Office’s research found that 11 percent of those who were exposed to objectionable publications last year in New Zealand felt harmed by the exposure (Classification Office – Te Mana Whakaatu 2025). Of these, 44 percent felt the impact was either very or extremely harmful to them. This equates to an estimated **206,569 New Zealanders** who experience negative wellbeing impacts from unwanted exposure in 2025.

Distributionally, the types of harmful content that New Zealanders were exposed to were higher for graphic violence and or promotion of violence against individuals or groups. Figure 10 presents the percentage of respondents who encountered types of potentially objectionable publications in the last year or at all.

¹⁴ The Classification Office’s report noting that 33 percent of respondents had seen online content that encourages violence. Whereas UK online harm study notes 20 percent (Kantar Media 2018).



Figure 10 Classification Office Forensic Classification survey – percentage of respondents who identified seeing the types of content online



Source: Te Mana Whakaatu Classification Office 2026

Cost – Estimating the unit cost of harm

The harm caused by general exposure is likely highly dependent on the individual. The Treasury’s WELBY measure provides a way to quantify changes in wellbeing (see Table 15).

We assume:

- a 1 percent change in life satisfaction and wellbeing for individuals experiencing negative impacts of exposure, and
- the WELBY values are applied with sensitivity analysis using the high, low and mid ranges. Of the variables tested, the WELBY value selected had the largest impact and is therefore presented below.¹⁵

This represents a conservative estimate of the private impact of exposure to New Zealanders in a year.

¹⁵ We varied, population, exposure, harm thresholds (somewhat or very harmful) and WELBY costs.



Table 15 General exposure associated costs

Annual assumption	Low	Central	High
Volume of public exposed	1,738,800	1,738,800	1,738,800
Assumed very/extreme negative impact	44%	44%	44%
WELBY cost NZD	\$700	\$1,600	\$2,500
Total cost	\$58,910,544	\$34,652,672	\$210,394,800

Source: NZIER

4.4.3 The total impact

The total cost of **Classification Act-related crime and exposure is estimated to be \$757 million** (at the central value). The lowest assumed value is \$388 million, while under higher assumptions (particularly the higher cost of Child abuse), the total cost could represent up to \$3.3 billion.

Table 16 summarises the assumed annual costs of the private and public justice sectors, as well as the general exposure.

Table 16 Total cost of Classification Act-related crime and exposure

Cost account	Low	Central	High	
Private	Child exploitation	\$310,559,635	\$539,131,091	\$2,455,825,500
	Terrorism	\$349,696	\$10,899,326	\$513,027,866
	Other	\$3,481,795	\$57,422,232	\$99,705,962
Judicial	Justice	Court	\$3,714,000	
		Investigative	\$7,177,000	
		Regulatory	\$4,248,000	
General exposure	\$58,910,544	\$134,652,672	\$210,394,800	
Total cost	\$388,440,670	\$757,244,321	\$3,278,954,128	

Source: NZIER

Any reduction in these costs due to the net value of the Office’s forensic classification services will be a benefit in measuring against increased investment. In the following section, we establish the counterfactual and the value-add of the Office in applying to reduce the cost of this impact.



5 The benefits – identifying, quantifying and monetising

5.1 The benefits of the Classification Office's forensic classification services

The value provided by the Office lies in the additional benefits that it offers to New Zealand and would not occur under an alternative arrangement. These benefits largely arise from having a centralised body empowered to make legally binding, consistent classification determinations while upholding principles of natural justice and independence.

The benefits identified in this CBA are informed by interviews with the Office, Police, DIA, Customs, Tech Against Terrorism, and MoJ, which provided data, as well as a review of relevant literature. Five core areas of value-add were identified:

- 1 Consistency
- 2 Expertise
- 3 Efficiency
- 4 Proactivity
- 5 Natural justice and independence.

Each benefit was examined to identify, and where possible, quantify and monetise, the value it provides. However, given the nature of these benefits and the absence of direct empirical measures, reverse analysis is used to estimate how large a benefit would need to be to justify additional investment.

Reverse analysis is recommended by Treasury when there is a view of the costs, and a sense of the impacts, but a lack of a strong idea of the monetised value of those impacts. It essentially asks – what would we need to assume to break even on the investment?

5.2 Consistency

Identification

The Office provides consistency in the interpretation and application of the Classification Act across both judicial and non-judicial contexts. A centralised system avoids the scenario in which courts would need to independently interpret classification precedence case by case, which agencies noted would create variability, delay, and additional administrative burden.

This consistency extends beyond cases that progress to court. The Office also issues determinations for publications outside judicial proceedings.

Reverse analysis

There is no direct measure of the monetary value of enhanced consistency. To approximate this benefit, we proxy it as a reduction in court system costs, including the current assumed level of appeals.



Assuming:

- Classification Act offences represent 0.6 percent of cases
- total criminal court costs are approximately \$3.7 million (attributed to Classification Act offences)

then:

- a 1 percent improvement in consistency would generate a court-system benefit of approximately \$37,135 per year
- a 10 percent improvement due to added investment would generate approximately \$3,714 per year.

This magnitude of benefit, in isolation, is too small to justify increased investment in forensic classification services. However, it demonstrates that consistency does generate marginal system-wide value.

5.3 Expertise

Identification

Agencies consistently identified the Office's subject-matter expertise as a key value-add. Expertise provides two important system benefits:

- 1 **Emerging or precedent-poor areas** – The Office can assess new forms of objectionable publications (such as AI-generated harmful material) more quickly and more definitively than courts. Without the Office, these cases would require lengthy judicial processes or may not be pursued due to their inherent uncertainty.
- 2 **Grey-zone publications** – Investigators frequently encounter borderline or ambiguous material. The Office provides authoritative clarification on whether such material meets the threshold for objectionability, giving investigators confidence to proceed and reducing legal uncertainty for all involved.

In both cases, the Office reduces the burden placed on courts, increases certainty for investigators, and improves the efficiency of prosecutions.

Reverse analysis

As with consistency, there is no empirical measure of this expertise-driven value-add. We therefore use the same reverse-analysis approach:

- If expertise reduced court burden by 1 percent, the benefit would be approximately \$37,135 per year.
- A 10 percent improvement due to added investment in expertise-driven efficiency would equate to \$3,714 per year.

Expertise clearly delivers value to the justice system, but, as with consistency, this benefit alone is unlikely to justify increased investment.



5.4 Efficiency

Identification

Efficiency benefits arise in two distinct ways:

1 Investigative efficiency

Interviews with agencies highlighted that the Office's classification work reduces the time investigators spend handling and reviewing objectionable content, through mechanisms including:

- **Hash-matching:** Once a publication is classified, its hash is stored in a database that allows investigators to identify known objectionable content without reviewing it. This lowers both time expenditure and traumatic exposure for staff.
- **Clear case signals:** If objectionable publications are already classified, officers can proceed with charges more quickly rather than undertaking an extensive assessment.
- **Reduced duplication:** Investigators do not need to make their own judgement calls on content, particularly where content is ambiguous (grey zone).

This efficiency gain is not universal across all areas of government – in some cases, investigators must still review content for evidentiary reasons. It was found to represent a meaningful reduction in investigative burden for Police units who deal with the highest proportion of investigations and is therefore taken into account.

2 Rapid classification and takedown of harmful content

New Zealand is unusual internationally in its ability to issue rapid classification decisions outside court processes. This is particularly significant for:

- violent extremist livestreams
- graphic content intended to spread virally.

Under the counterfactual, DIA would issue takedown notices, but without the Office's classification authority, decisions may be slower or more contested. Speed matters because:

- content spreads rapidly online in the first minutes and hours
- once widely disseminated, content cannot be fully removed
- faster takedowns reduce the scale of exposure
- reduced exposure directly lowers victim harm and general-exposure harm.

The literature consistently shows that the persistence and visibility of objectionable content significantly influence the severity of harm experienced by both direct victims and broader online audiences.

Research on the effects of online harm (Monge et al. 2024) shows that greater harm is experienced if content is left to persist online. Likewise, the timeliness of removal of content is shown to influence the levels of perceived and actual harm (Truong et al. 2025).

The Office's ability to efficiently classify objectionable content and minimise persistence is critical to reducing harm.



Reverse analysis

Efficiency benefits accrue through:

1 Reduced investigative time

Assuming:

- Classification Act offences represent 0.6 percent of Police and Customs investigatory time, and 5 percent of DIA's related costs
- total investigative costs are approximately \$7.2 million (attributed to Classification Act investigations)

then:

- a 1 percent improvement in consistency would generate an investigative-system benefit of approximately \$71,770 per year
- a 10 percent improvement due to added investment would generate approximately \$7,177 per year.

This magnitude of benefit is too small, in isolation, to justify increased investment in forensic classification services. However, it demonstrates that efficiency within the investigative elements of the system does generate marginal value.

2 Reduced persistence of harmful content, lowering victim harm.

Assuming:

- total private direct-victim costs are approximately \$607 million (attributed to Classification Act costs for child exploitation, terrorism and other offences, central value)
- total general exposure costs are approximately \$135 million (attributed to estimated wellbeing impacts)

then:

- a 1 percent improvement in efficiency would generate a private victim cost reduction (benefit) of approximately \$7,421,053 per year;
- a 10 percent improvement due to added investment would generate approximately \$742,105 per year.

The private benefit of reducing victim harm is therefore seen as the first area where even a small improvement in efficiency would yield a large benefit in isolation. This is an important finding, suggesting that the true benefits of the classification office accrue to direct and indirect victims of objectionable publication harm.

5.5 Proactive

The Office provides proactive benefits that courts cannot replicate. Courts act reactively, responding only to charges brought before them. By contrast, the Office:

- conducts research
- supports awareness and prevention initiatives
- engages directly with Agencies such as Tech Against Terrorism and enforcement agencies



- maintains the hashing database, which prevents repeated circulation of known harmful publications.

The effectiveness of the hashing system increases with the volume of classified material it contains, making scale and critical mass essential to realising its full benefits. This is an area where the Office’s intended new model could provide enhanced reductions disproportionately to the level of investment.

As the database grows, previously classified objectionable content can be more quickly identified, detected, and disrupted across investigations and platforms, reducing the need for repeated handling and exposure to harmful material. Building a critical mass of hashed publications strengthens preventative and proactive capability by limiting the re-circulation of known objectionable content and improving the speed and consistency of enforcement responses. Greater volumes of hashing therefore amplify efficiency gains, particularly as the system matures and is more routinely integrated into operational workflows. The importance of operational implementation and how this is achieved in practice was particularly stressed in interviews with justice sector agencies.

Internationally, jurisdictions that rely solely on court-based determinations lack these proactive tools. International content is typically tied to a case rather than a publication, severely limiting the system’s ability to take preventive action.

Within the context of designating terrorist organisations, the Office’s forensic classification also plays a preventative role. A recent designation on Terrorgram Collective highlighted that the Office’s classification of objectionable publications as one of the reasons for the designation (New Zealand Police 2025).

5.6 Natural justice and independence

The Office’s classification processes deliver important benefits through their combined functions of natural justice and institutional independence. These two elements were consistently identified in the literature as central strengths of independent crown agencies, providing legitimacy, transparency, and public confidence in decisions. These benefits were not proactively raised in discussions with agencies, although some did see a potential benefit for the judiciary.

Natural justice – The Office operates a quasi-judicial process in which any individual or organisation with an interest in a publication (such as a creator, distributor, or affected party) can present their views before a determination is made. This ensures:

- procedural fairness
- representation of stakeholder perspectives
- transparency in decisions.

Independence – As an independent Crown entity, the Office is structurally separated from both political and law-enforcement decision-making. This independence is regarded as critical in maintaining:

- impartiality in classification decisions
- political neutrality in areas such as censorship and content restriction



- public confidence that restrictions on access to content are made in the public interest rather than for political or institutional convenience.

While natural justice and independence are central to the integrity and legitimacy of New Zealand’s classification regime, these benefits cannot be meaningfully quantified within the scope of this CBA. They do not have reliable proxies, nor is there robust empirical evidence for estimating their economic scale.

5.7 The benefits of increased investment

Table 17 summarises the benefits of increased investment in the Office’s forensic classification services over the counterfactual. The vast majority of these benefits are derived from the impact of harm reduction on victims.

Table 17 The value of benefits

Benefit	Reverse analysis valuation NZD 2025	
Consistency	\$3,714	
Expertise*	\$3,714	
Efficiency	Investigative efficiency	\$7,177
	Reduced victim harm	\$742,105
Proactivity	NA	
Natural justice and independence	NA	
Total cumulative benefit	\$752,996	

*Expertise not calculated in total to avoid potential double-counting

Source: NZIER



6 The costs – identifying, quantifying and monetising

The costs of increased forensic classification services are conceptualised through an increase in full-time equivalent (FTE) employees dedicated to forensic classification. The cost of this added investment in personnel is estimated at 1–3 additional FTEs, or \$110,000–\$330,000. For this CBA, \$330,000 is assumed.

This assumes an increase in Crown funding as opposed to a reallocation of the Office’s human resources away from industry classification.

Over the reporting period, we assume there are one-off fixed costs for onboarding staff and capital costs for items such as computers, desks, and general office equipment, totalling \$20,000 in the first year and requiring \$15,000 of reinvestment in years 5 and 10 due to depreciation paid out in those years.

Over ten years, the costs of increased investment in the provision of forensic classification are assumed to be \$3,350,000.



7 Results

7.1 Benefits and costs over time

In total, the quantified benefits amount to approximately \$727,255 per year. Figure 11 shows the total benefits in each year using the central estimates. Over ten years, this equates to a net present value of \$6.8 million at a 2 percent discount rate.

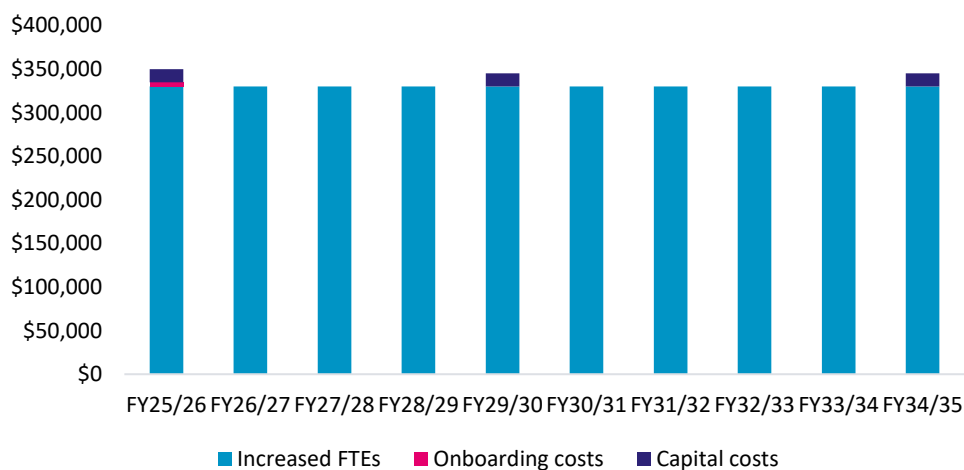
Figure 11 Societal benefits over time



Source: NZIER

The total costs are \$350,000 in the first year, \$345,000 in years when the Office’s capital is replaced, and \$330,000 in intervening years. Figure 12 shows how the costs are distributed over time. Over ten years, this equates to a net present value of \$3.0 million at a 2 percent discount rate.

Figure 12 Costs over time



Source: NZIER



7.2 CBA results

Table 18 presents the overall CBA results. Costs and benefits are converted to annualised present values using the Treasury's recommended discount rate of 2 percent.

- **NPV** – the present value of benefits minus the present value of costs.
- **BCR** – the present value of benefits divided by the present value of costs.

From the perspective of all beneficiaries, the NPV ranges from \$43,863 to \$348,085, and the BCR ranges from 1.1:1 to 2.2:1. Based on the assumed probability distributions of each of the benefits, the probability that the benefits of the Classification Office outweigh the costs is 100 percent.

While all additional costs are borne by the general public through taxation, the benefits largely accrue to direct victims and indirect exposure victims. The benefits to direct victims alone are greater than the costs in the central valuation, but slightly below in a low valuation of the benefits.

The combined private benefits to direct victims and general exposure together outweigh the costs significantly, while the benefits to the justice system are seen as modest.

While justice-sector benefits alone at a 1 percent improvement are not sufficient to justify additional investment, they demonstrate that the Office's statutory role delivers some system improvements. Conceptually, to meet the cost of investment, a 23 percent improvement in consistency, expertise, and efficiency would be needed to match the 10 percent increase in the Office's forensic classification services, **in dollar terms, around \$3 million over ten years.**

The Office's systems improvement could achieve this through:

- Hashing at scale, providing efficiency gains in the investigative process
- Training with justice sector agencies, providing enhanced expertise in the system
- Greater quantity of classification, providing both court efficiencies and bolstering confidence in the system through enhanced natural justice processes.

It is understood that the quantified benefits of forensic classification increase as more objectionable publications are classified and integrated into downstream systems such as hashing and filtering. These estimates reflect **marginal improvements** under conservative assumptions and should be understood as a starting point for assessing value, rather than a full expression of potential benefits. As classification volumes and timeliness increase, the capacity to prevent harmful content from being seen in the first place expands, reducing both direct harm to individuals and broader social harm. While the analysis captures only a portion of these effects, it reinforces the central premise of the CBA: benefits rise materially with the scale and speed of classification, provided interventions are grounded in robust legal certainty that protects human rights and freedom of expression.



Table 18 CBA results based on low-central valuations

Annualised present value, 2025 dollars

Item	Public sector/Govt. Justice system	Private sector/direct-victim impact	General society indirect-victim impact
Quantified benefits			
Consistency	\$3,336	NA	NA
Expertise	\$3,336	NA	NA
Efficiency	\$6,447	\$282,405–\$545,650	\$52,917–\$120,953
Total quantified benefits	\$9,783	\$282,405–\$545,650	\$52,917–\$120,953
Quantified costs			
Increased FTEs			\$296,425
Onboarding cost			\$490
Capital costs			\$4,326
Total quantified costs			\$301,241

	All beneficiaries
Results	
Net present value	\$43,863–\$348,085
Benefit-cost ratio	1.1–2.2

Source: NZIER

There are inherent uncertainties associated with the reverse-analysis method used in this report. These estimates rely on assumptions about the scale of benefits (such as improvements in consistency, expertise, and efficiency) where no direct empirical measures exist. It is important to emphasise, however, that the quantified results likely represent a conservative assessment of the Office’s total value.

Several significant areas of benefit were not quantified, including secondary and tertiary harms to victims’ support networks and communities; harms experienced by individuals who intentionally seek objectionable publications (such as radicalisation pathways); longer-term or intergenerational impacts; and broader system-level benefits such as natural justice and institutional independence. These elements remain outside the quantified analysis, not because they are unimportant, but because reliable and defensible valuation methods are not currently available. As a result, the true social value of the Office’s forensic classification services is almost certainly greater than what is captured in the monetised estimates presented in this report.



7.3 Non-monetised considerations

For decision-makers looking to consider the non-monetised benefits of increased forensic classification services, Figure 13 provides a structured framework for assessing the other identified impacts.

The extensive list of non-monetised benefits highlights that the value of increased investment is likely underrepresented in a quantitative CBA assessment alone.

Figure 13 Identified non-monetised costs and benefits list

Benefits	Area identified	Description	Impact
Consistency – Judicial	Public-sector judicial court system exposure	The Office provides consistent classifications, reducing court system exposure to objectionable publications	Greater value of the benefits to those involved in the justice system
Expertise	International precedent	The Office provides determinations in emerging and grey-zone areas, providing useful direction and standard setting for the international community	Greater value of benefits internationally – this is a positive externality of the Office for the global system against harmful content
Efficiency – Investigative	Reduced non-market costs to investigative staff	The Office provides a reduction in exposure of investigative staff to objectionable publications (this is not across all agencies, but was identified in Police units)	A greater value of benefits to the public sector. This is seen as likely to increase as the hashing system gains greater momentum
Efficiency – Reduced harm	Reduction of direct-victim secondary harm	The reduction of harm to friends and whanau of Classification Act victims	Greater value of benefits to private victims
	Reduction of direct-victim tertiary harm	The reduction of harm to society and communities	Greater value of benefits to private victims
	Reduction of harm connected to New Zealand’s family violence context	Importance of recognising the connections in overlapping areas of New Zealand’s justice system priorities	No explicit weighting to benefits, however, recognition of overlap
	Reduction of long-term cumulative effects of harm	The costs to victims are calculated based on estimations of annual harm, and are therefore missing long-term and intergenerational effects	Greater value of benefits to private victims
	Reduction of exposure lowers the likelihood of radicalisation pathways	Reduced exposure to objectionable publications promoting or depicting violent extremism can mitigate harm to those individuals	Greater value of benefits to general exposure, society and terrorism private victims



Benefits	Area identified	Description	Impact
Proactivity	Preventative reduction of harm	The Office provides research, support and awareness activities	Greater value of benefits to general society and private sector enforcement agencies
Natural justice	Enhanced social cohesion and strengthened government institutions	In providing a natural justice process, New Zealand achieves enhanced procedural fairness, representation and transparency. Having this as part of the Classification Act charges enhances confidence in the judicial system	Greater value of benefits to general society
	Enhanced justice delivery	There are potentially instances where prosecution is brought under the Classification Act where the publications in question are not objectionable. Greater referral to the Office for classification ultimately can protect against a miscarriage of justice in this way	Greater value of benefits to general society
Independence	Enhanced social cohesion and strengthened government institutions	As a Crown entity, the Office is separate from political and law enforcement decision-making. This provides confidence in impartiality and political neutrality	Greater value of benefits to general society
Costs	Area identified	Description	Impact
Non-market costs to the Office staff	Additional FTE classifying objectionable publications' impact on additional individuals' wellbeing	Negative impacts on staff involved with forensic classification are inherent to the work	Greater value of costs to individuals employed by the Office, proportionate to the increase in FTE investment

Source: NZIER

7.4 Sensitivity analysis

Discount rate

Sensitivity testing shows that varying the discount rate still results in a positive benefit-cost ratio.

The method of valuing the impact of private harm is calculated as a point-in-time annual cost per victim. This is a significant limitation, as previously discussed, because the impacts of these crime types are understood to have both lifetime effects on individuals and potential intergenerational effects. As such, while we believe the costs of investment are likely to have a stable impact over the period, the future benefits are not realistically distributed (with longer-term benefits in all likelihood higher), reflecting the conservative benefit estimates within this CBA.



Irrespective of this limitation, we believe the investment case is robust to reasonable changes in discounting assumptions.

Table 19 Discount rate sensitivity analysis

Annualised present value, 2025 dollars

Coverage		2% discount rate	8% discount rate
Benefits	Efficiency - reduced victim harm	\$666,602	\$682,737
	Efficiency - investigative	\$6,447	\$6,603
	Consistency/Expertise	\$3,336	\$3,417
Costs		\$300,975	\$308,200
Net present value		\$375,410	\$384,557
Benefit-cost ratio		2.2	2.2

Source: NZIER

Individual benefits

The largest individual benefits in this analysis arise from reduced victim harm. Largely, this is due to the cost of harm associated with victims of classification offences relating to child exploitation and general exposure to objectionable publications. Each is explored further in this section to understand the likely impact on the report's findings.

Harm reduction of child exploitation victims

Through the additional 10 percent investment, the Office is assumed to have a marginal 1 percent benefit in reducing the harm experienced by victims of Classification Act offences related to child exploitation.

The core assumptions of this value are:

- the volume of victims
- the percentage of underreporting
- the private cost of harm.

If all assumptions are low rather than central (holding all other assumptions central), the NPV and BCR decrease but remain positive, as shown in Table 20.

Table 20 Sensitivity to low value of benefit due to reduced harm to child exploitation Classification Act offence victims

	Central assumptions	Lowest assumptions
Results		
Net present value	\$375,144	\$169,828
Benefit-cost ration	2.2	1.6

Source: NZIER



Harm reduction of general exposure victims

Through the additional 10 percent investment, the Office is assumed to have a marginal 1 percent benefit in reducing the harm experienced by those who are exposed to objectionable publications.

The core assumptions of this value are:

- the volume of the population
- the percentage of those who experience harm
- the associated WELBY cost.

As noted previously, the largest contributing factor in the associated WELBY cost, the lowest values from the most recent research, are already incorporated in the central valuation. The digital population assumption is low at 4.1 million, and could be increased to the full general New Zealand population of 5.3 million, but there is no plausible lower bound. The percentage of those who have experienced harm in the last year is assumed to be 44 percent (where they identified the impact to be very or extremely harmful). An alternative higher bound of 56 percent could have been used instead (where respondents identified the impact to be somewhat harmful or greater). An alternative lower bound is at 16 percent of those who identified the impact as extremely harmful alone.

If all assumptions for harm reduction from general exposure are low, rather than a central valuation (holding all other assumptions of the CBA constant), the NPV and BCR decrease but still provide a positive assessment, as seen in Table 21.

Table 21 Sensitivity to the low value of benefit due to reduced harm due to general exposure victims

	Central assumption	Lowest assumptions
Results		
Net present value	\$375,144	\$307,108
Benefit-cost ratio	2.2	2.0

Source: NZIER

7.5 Recommendation

Based on the CBA results, the benefits of the Classification Office to general society are highly likely to outweigh the costs, indicating that the Classification Office makes society as a whole better off.

It is generally thought that government investment decisions should be made based on what provides the most benefits for society, rather than what minimises costs for a government agency. The gap between societal and judicial benefits reflects the presence of positive externalities. Efficient classification of objectionable publications benefits the wider society more than just the justice sector, and this needs to be factored in when making investment decisions. Distributional externalities provide a standard rationale for government intervention. Based on this logic, the CBA supports the Office's decision to invest in greater forensic classification services.



It is important to note that not all the benefits of the Classification Office have been fully quantified and factored into the CBA. Even a 1 percent increase in the efficiency of classification services would be worth more to private victims than all the other benefits combined.

While the BCR provides a good starting point for understanding the value of increased investment (at a 1.1–2.2 to 1 ratio), the factors that are not quantified should also be factored into decision-making.

While not explicitly discussed in this report, the benefits also have the potential to increase relative to the costs over time. The benefits are primarily driven by the number of direct and indirect victims, whereas hiring FTEs drives the costs. This means the net benefit depends on the prevalence of crime and general exposure over time. These harms are shown to be increasing over time (Netsafe 2025), making increased investment in the Office increasingly valuable.



8 Potential next action steps

8.1 Improving data to enable future evaluations

Several benefit estimates rely on assumptions and the reverse-analysis approach due to limited empirical data (e.g. general exposure, victim-impact estimates, efficiency gains). To strengthen future CBAs and investment cases, the following actions would be valuable:

- empirical research linking Classification Act offences and recorded victimisation events in Police data
- enhance the existing general exposure harm evidence base, through primary research
- explore improved measures of secondary and tertiary harms
- routine recording of the re-use of prior classification determinations
- systematic tracking of judicial reliance on Office determinations.

These improvements will support more precise estimates of harm reduction and of savings in the justice and private sectors. It is, however, acknowledged that some of these areas would likely result in increased administrative burden, creating additional costs that should be understood before implementing.

8.2 Engage with stakeholders on implementation feasibility

The CBA demonstrates positive net benefits under most scenarios. To progress investment decisions, engagement should occur with:

- the Police, Customs, DIA and MoJ to understand operational impacts of increased forensic capacity
- the Office's staff and stakeholders to confirm resourcing requirements, capacity constraints, and implementation timeframes.

This engagement will help refine the scope, confirm readiness, and validate assumptions about system-wide impacts.

8.3 Communicate findings to decision-makers

The results of the CBA indicate that, overall, the benefits outweigh the costs. Next steps should include:

- preparing a short briefing summarising the investment case
- highlighting distributional impacts (victims and general exposure groups benefit most)
- internalising sensitivity-analysis outcomes.

Clear communication will help decision-makers assess both the economic and societal rationale for investment.



8.4 Implementing the operating model

The CBA highlights the benefits of pursuing the greater forensic classification operating model. This would include:

- an enhanced scale of forensic services
- increased training of law enforcement
- sharing of the Office's hashes to facilitate blocking and takedowns
- promotion of public awareness about objectionable publications (what to do and how to avoid them)
- ongoing research and measurement.



Appendix A List of offence codes to identify Classification Act offences

Offence Code	Offence Description
2946	Exhibit objectionable publication u/18 knowledge
2945	Exhibit objectionable publication u/18 knowledge (child exploitation)
2798	Possess objectionable publication with knowledge (child exploitation material)
2791	Possess objectionable publication with knowledge
2968	Offences relating to possession of objectionable publications
2966	Exhibited etc objectionable publication under 18
2531	Knowingly does act against Section 51(1)
2532	Knowingly Exhibit Indecent Video Recording
2794	Supplied objectionable publication under 18 (child exploitation material)
2964	Knowingly supplied etc restricted publication
2471	Knowingly Sell/Print/Make Indecent Document Etc
2929	Other Indecent Publication Offences
2511	Strict Liability-Sell/Etc Indecent Video
2515	Strict Liability-Sell Etc Prn>20 Indct Vid
2517	Strict Liabty-Delvr Cause Offence Agst Act
2797	Possess objectionable publication (child exploitation material)
2514	Strict Liability Exhibit Indecent Video For Gain
2516	Strict Liability-Sell Etc Vid Prn Not Perm
2521	Issue False Label
2512	Strict Liability-Make/Etc Indecent Video
2963	Supplied/dealt with/delivered restrict publication
2472	Knowingly Exhibits/Displays Indecent Document Etc
2923	Knowingly Deliver/Leave/Offer Indecent Document Etc
2539	Other Offences Against Video Recordings Act
2524	Video Recordings Act
2926	Strict liability exhibits for gain indecent document etc
2924	Strict Liability Prints/Makes Indecent Document Etc
2921	Knowingly Sell/Print/Make Indecent Document Etc
2799	Other Offences Films, Videos & Publication (child exploitation material)
2530	Video Recordings Act 1987 Cont 2
2476	Strict Liability Exhibits For Gain Indecent Document
2520	Video Recordings Act 1987 Cont 1
2510	Video Recordings Act 1987
9887	Display/exhibit material in public place
2479	Other Indecent Publication Offences
2925	Strict liability sell/hire indecent document
2474	Strict Liability Prints/Makes Indecent Document Etc
2522	Supply Video Recording Without Issued Labe
9886	Exhibits/displays to person under 18 yrs
2795	Exhibited objectionable publication under 18 (child exploitation material)



2796	Exhibit or display objectionable publication in view public place (child exploitation material)
2967	Exhibit/display objectionable publication in view public place
2961	Made/copied/supplied objectionable publication
2920	Indecent Publications Act
2922	Knowingly Exhibits/Display Indecent Document Etc
2960	Films Videos & Publications Classification Act
2962	Knowingly made/copied etc objectionable publication
2965	Supplied etc objectionable publication under 18
2969	Other Offences Films, Videos And Publication
2781	Livestream/share livestreamed objectionable content (child exploitation)
2984	Livestreamed or shared livestreamed objectionable content
2778	Possess objectionable publication - terrorism
2792	Made/copied/supplied objectionable publication (child exploitation material)
2793	Knowingly made/copied objectionable publication (child exploitation material)
2473	Knowingly Deliver/Leave/Offer Indecent Document Etc
2470	Indecent Publications Act
2475	Strict Liability Sell/Hire Indecent Document Etc
2500	Indecent Videos
2513	Strict Liability Distribute Indecent Video
2772	Knowingly made/copied etc objectionable publication - terrorism
2773	Supply deliver deal with restricted publication - terrorism
2774	Supply display deal restrict publication with knowledge - terrorism
2775	Supply display deal restrict publication knowledge u/18 - terrorism
2776	Exhibited objectionable publication under 18 - terrorism
2777	Exhibited objectionable publication u/18 with knowledge - terrorism
2779	Possess objectionable publication with knowledge - terrorism
2782	Livestreamed or shared livestreamed objectionable content - terrorism
2771	Made/copied/supplied etc objectionable publication - terrorism
2518	Strict Liability-Exhibit Indecent Video For Public
2519	Strict Liability Send Indecent Video For Gain
2523	Sell Video Recording In Case Etc No Label
2529	Other Breaches Video Recording Act
2533	Knowingly Deliver Indecent Video Recording
9883	Fails To Comply With Label Requirements
9082	Import or export offences for objectionable publications



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