



22 March 2022

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fyi-request-18778-0f5d0f60@requests.fyi.org.nz

Dear Sir/Madam,

Thank you for your request made under the Official Information Act 1982 (OIA), received on 5 March 2022. You requested the following:

Do you know if the Panama Papers in connection with New Zealand has been investigated? If so, could I have all documents that are or were under investigation? Just wondering as there could be a connection with the fraudulent use of NZ birth certificates.

Inland Revenue investigated the Panama Papers, however these investigations involved specific taxpayer affairs. Information related to other taxpayers' affairs is considered sensitive revenue information and is confidential under section 18 of the Tax Administration Act 1994 (TAA).

Therefore, I am declining your request under section 18(c)(i) of the OIA as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18 of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

However, I can confirm that during the investigation, no links to the fraudulent use of NZ birth certificates were identified.

Right of Review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

Finally, please note that, Inland Revenue regularly publishes, on its website, responses to requests that may be of interest to the wider public. Your personal details or any information that would identify, you will be removed prior to it being published.

Thank you again for your request.

Yours sincerely

A handwritten signature in blue ink that reads 'John Nash'.

John Nash
Manager – International Revenue Strategy