



30 November 2023

Greg Presland
fyi-request-25309-4d776027@requests.fyi.org.nz

Dear Greg Presland

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 December 2023. You requested the following:

copy of the early and final draft reports of the Draft of Commissioner's report prepared under s10 of the Taxation Principles Reporting Act 2023 when it was in force.

Due to public interest, Inland Revenue intends to publish a copy of the report drafted to comply with the now repealed Taxation Principles Reporting Act 2023. The draft report will be published in early February 2024 on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz). Your request is therefore refused under section 18(d) of the OIA, as the information will soon be publicly available.

Copies of all preliminary draft reports under the now repealed Taxation Principles Reporting Act 2023 are withheld in full under section s9(2)(g)(i) of the OIA to maintain the effective conduct of public affairs through the free and frank expression of opinions.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

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. If you choose to have an internal review, you can still ask the Ombudsman for a review.

Yours sincerely

A handwritten signature in black ink that reads "Felicity Barker".

Felicity Barker
Policy Director