

# Hon Simon Watts

Minister of Climate Change  
Minister of Revenue



MOIA 001-24

Will McManus  
fyi-request-25328-3e28ce5a@requests.fyi.org.nz

Dear Will McManus

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 January 2024. You requested:

*...any and all correspondence or advice given by the IRD to yourself that outlined the costs that would be saved, over the 19 to 31 December period, by passing the Tax Principles Reporting Act Repeal Bill in urgency and hence removing the statutory obligation to report.*

On 12 February, I extended the timeframe for response to your request.

I did not receive any information, including advice, from Inland Revenue that outlined the costs that would be saved over the 19 to 31 December period by passing the Tax Principles Reporting Act Repeal Bill. Therefore, your request is refused under section 18(g)(i) of the OIA as the information requested is not held by me and I have no grounds for believing that the information is either held by another department or interdepartmental venture or Minister of the Crown or organisation or of a local authority.

If you disagree with my decision, you have the right under section 28(3) of the OIA to ask the Ombudsman to investigate and review my decision. The office of the Ombudsman can be contacted by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

More information relating to the repeal of the Taxation Principles Reporting Act 2023 has been proactively released by Inland Revenue on their tax policy website ([taxpolicy.ird.govt.nz](http://taxpolicy.ird.govt.nz)) and can be found by searching for *Repeal of the Taxation Principles Reporting Act 2023*.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Simon Watts', with a long horizontal flourish extending to the right.

Hon Simon Watts  
**Minister of Revenue**