

Hon Simon Watts

Minister of Climate Change
Minister of Revenue



07 NOV 2024

MOIA 170-24

Gus M
fyi-request-28791-d671339a@requests.fyi.org.nz

Dear Gus M

Thank you for your request made under the Official Information Act 1982 (OIA), partially transferred from the office of the Prime Minister, Rt Hon Christopher Luxon, on 5 November 2024. You requested the following:

"[...] all evidence you have received or has been shared with you (for example via Cabinet or the Minister of Finance) advising...

- on whether or not the uses of taxes,*
- the increasing of taxes,*
- the lowering of taxes,*
- tax systems historically in New Zealand or overseas that are higher than what we have now*
- tax systems historically in New Zealand or overseas that are lower than what we have now*

...have in any way occurred during the recovery time of a recession.

An example of this would be advice provided by Treasury on our economical recovery or briefings which included tax rates in countries such as the US, UK and NZ during recovery from the Great Depression and World War II. A piece of evidence may address one of the five points or multiple. All such pieces are being requested. If no such information is held, is there any narrative you can provide to back up this statement as factual? [...]"

No advice on the use, increase or lowering of taxes or advice relating to tax systems historically in New Zealand or overseas during the recovery time of a recession has been provided by me or my office to the Prime Minister or his office. Accordingly, I am refusing your request for this information under section 18(e) of the OIA, as the information requested does not exist.

If you disagree with my decision, you have the right under section 28(2) 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.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Simon Watts', written over a horizontal line.

Hon Simon Watts
Minister of Revenue