



12 November 2024

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

Ref: PMO OIA 150-2024-25

Dear Gus,

Official Information Act request: Tax questions

Thank you for your Official Information Act 1982 (the Act) request, received on 21 October 2024. You requested:

"[...] 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? [...]"

As some of the information you have requested is more closely connected to the functions of the Minister of Revenue (Hon Simon Watts), I transferred part of your request to his office, under section 14(b)(ii) of the Act, and notified you of this on 5 November 2024.

I am now in a position to respond to the part of your request for information held by my office.

Information to be withheld

I have identified briefings provided by the Department of the Prime Minister and Cabinet's Policy Advisory Group to the Prime Minister that are relevant to your request. These briefings are provided to the Prime Minister in confidence to support him in his role as leader of the Government and chair of Cabinet. These briefings are withheld in their entirety under the following sections of the Act:

- 9(2)(f)(ii) to maintain collective and individual ministerial responsibility
- 9(2)(f)(iv) to maintain the confidentiality of advice tendered by or to Ministers and officials

- 9(2)(g)(i) to maintain the effective conduct of public affairs through the free and frank expression of opinion.

In making my decision, I have considered the public interest considerations in section 9(1) of the Act. No public interest has been identified that would be sufficient to outweigh the reasons for withholding that information.

Information to be refused

Apart from these briefings, I am not aware of any specific evidence held by this Office that the Prime Minister has received on “the uses of taxes [...] during the recovery time of a recession.” I am therefore refusing your request under section 18(e) as the document alleged to contain the information requested does not exist.

You have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the Act.

Yours sincerely



Cameron Burrows
Chief of Staff