



9 December 2024

Tom Atkinson  
fyi-request-29296-232d9ab4@requests.fyi.org.nz

Dear Tom Atkinson

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 November 2024. Your request is outlined in **Appendix A**.

Your request does not constitute a request for official information under the OIA, rather it is a request for an opinion. Official information is any information held by an agency subject to the OIA. This includes:

- documents, reports, memoranda, letters, emails and drafts
- non-written information, such as video or tape recordings
- the reasons for any decisions that have been made about you
- manuals that set out internal rules, principles, policies or guidelines for decision-making
- agendas and minutes of meetings, including those not open to the public

Responding to your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website).<sup>1</sup>

As advised in my response to your previous request (with reference: 25OIA1651), the information you have requested is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it directly identifies an entity. As there are no grounds that permit me to release this information to you, my refusal for the information you requested still stands.

Thank you for your request.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Thomas Allen'.

Thomas Allen  
**Domain Lead, Governance and Ministerial Services**

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<sup>1</sup> [Your ability to request official information | Ombudsman New Zealand](#)

## Appendix A

“what if the disclosure could be considered made for the purpose of carrying into effect a law?

Disclosures made in carrying into effect revenue laws Carrying into effect revenue law Section 18 does not apply to a disclosure of sensitive revenue information that is made for the purpose of carrying into effect a revenue law as set out in schedule 7, part A.

SHOULD NOT THE COMMISSIONER INVESTIGATE THESE MATTERS?

Carrying out function conferred on Commissioner Section 18 does not apply if—

(a) a disclosure of sensitive revenue information is made in carrying out or supporting a function lawfully conferred on the Commissioner to—

(i) administer the tax system:

(ii) implement the tax system:

(iii) improve, research, or reform the tax system; and

Also somebody should do some research into whether NZ is or should be considered a TAX HAVEN.

Agencies for research and development

Section 18 does not prevent the Commissioner communicating to an officer, employee, or agent of the Treasury (as defined in section 2 of the Public Finance Act 1989), of Callaghan Innovation, of the Ministry of Business, Innovation and Employment, or of a state sector entity responsible for any function related to research and development advice or incentives, information reasonably necessary for that person to perform their work in relation to evaluating (in accordance with section LY 10 of the Income Tax Act 2007), administering, statistical reporting on, and policy formation for, tax credits provided in subparts LY and MX of that Act.”