

11 March 2016

Mr James Stanford
fyi-request-3579-7ea7e32b@requests.fyi.org.nz

Dear Mr Stanford

Thank you for your request made under the Official Information Act 1982, received on 28 January 2016. You requested the following:

...itemised accounts for all international travel undertaken by the following staff since 1 January 2013.

- Emma Grigg – Policy Director
- Carmel Peters – Policy Manager

Specifically I am seeking travel costs (flights), accommodation costs, conference fees and incidentals such as taxis, shuttles, food and drink. If a per diem is paid please include this as well.

I also request scans of the receipts from any claims or charges against company credit cards.

The request is to support a follow up story on the recent coverage of IR travel costs. I have specified these two individuals as I understand they do the most international travel.

I have provided the expenditure for the two staff members who have done the most international travel over the last three years below. However, I have not included the identity of the relevant staff members as this does not appear to be within the scope of your request.

Section 81(1) of the Tax Administration Act 1994 requires all Inland Revenue officers to maintain, and assist in maintaining, the secrecy of all matters relating to the Inland Revenue Acts, unless an exception to secrecy applies. I consider that the exception to secrecy in section 81(1B) applies and allows me to disclose the cost-related information that you have requested. Being transparent about those costs supports the Commissioner's duty to promote the integrity of the tax system and is reasonable by reference to the factors set out in that section.

The following table shows the total amount spent from January 2013 to January 2016 by the top two international travellers within Inland Revenue over this duration.

	Accommodation (including incidentals such as meals)	Railway	Airfares	Other	Total
Staff member 1	\$7,975.76	\$215.44	\$123,640.38	\$2,487.30	\$134,318.88
Staff member 2	\$17,627.98		\$67,405.46	\$2,547.20	\$87,580.64

Much of the travel for the first staff member for this period was to represent New Zealand at the Organisation for Economic Co-operation and Development (OECD) on a number of international tax issues. A focus of the work was providing input and representation on the OECD's project to counter base erosion and profit shifting (BEPS). The aim of the OECD BEPS project is to develop a single set of consensus-based rules and best practices that aligns taxation with the location of economic activity and value creation. In addition, some of the travel for the period related to the negotiation of double tax agreements with other countries. Double tax agreements are international treaties that remove cross-border double taxation, thereby facilitating trade and investment.

Travel expenditure for the second staff member primarily related to Inland Revenue's Business Transformation programme. Business Transformation will make it easier for people to pay their taxes and receive their entitlements, reduce compliance costs, and enable the government to make policy changes in a speedy and cost-effective manner. The staff member's travel for this period related to a series of procurement processes and discussions with other international tax jurisdictions that had undertaken similarly large and complex business transformations.

I note that you have also requested scans of the receipts from any claims or charges against company credit cards. I am withholding this information under section 18(c)(i) of the Official Information Act 1982, on the basis that making the information available would be contrary to the provisions of a specified enactment, namely the secrecy obligations in section 81 of the TAA. I consider that no exception to secrecy applies that would allow me to disclose this information. In particular, it would not be reasonable to disclose the information under section 81(1B) of the TAA, as this would reveal the detailed travel arrangements and movements of those staff.

This fully covers the information you requested.

Right of review

You have the right to ask the Ombudsman to investigate and review my decision. The Office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington 6143.

Alternatively, you may have the decision reviewed by a review officer. Choosing the internal right of review does not preclude you from subsequently seeking a review by the Ombudsman should you be dissatisfied with the department's internal review. If an internal review is sought, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your complaint.

Yours sincerely



Patrick Goggin
Chief Financial Officer