

29 April 2016

Ms Caroline Evans
fyi-request-3859-954b3039@requests.fyi.org.nz

Dear Ms Evans

Thank you for your request made under the Official Information Act 1982 (the Act), which was transferred to Inland Revenue on 6 April 2016. You requested the following information:

- 1. I would like to know the names of the tax avoiding companies that have avoided paying the normal company tax in the last tax year in New Zealand 2. I would like to know the procedure used for setting up and maintaining an offshore account, as NZ is a tax haven, as evidenced in the Panama Papers.*

On 15 April 2016 we emailed you to clarify your request as I am unable to provide you with the information requested due to the secrecy provisions contained in section 81 of the Tax Administration Act 1992. At the time of writing this letter I have not received a response to that email. I am therefore refusing your request under section 18(c)(i) of the Act.

If you wish to proceed with your request, can you please contact me by email to CommissionersCorrespondence@ird.govt.nz so we can discuss what information we may be able to provide to you.

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



Christina Goodall
Manager, Government and Executive Services