



13 December 2016

Mr Jonathan Boyd
fyi-request-5013-8531cf77@requests.fyi.org.nz

Dear Mr Boyd

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 November 2016. You asked:

What is the cost of raising a child in New Zealand?

Inland Revenue undertook research on the cost of raising children for the government consultation document *Supporting Children*, about updating the child support scheme. The information you requested is in Chapter Three, *Expenditure for raising children*.

Supporting Children was published in September 2010 on Inland Revenue's tax policy website. You can read the document at <http://taxpolicy.ird.govt.nz> by following the links "Publications" and "2010", or going directly to: <http://taxpolicy.ird.govt.nz/publications/2010-dd-supporting-children/chapter-3>

Your request is therefore refused under section 18(d) of the OIA, because the information is publicly available.

You have the right to ask the Ombudsman to 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 reconsidered by Inland Revenue. You can still ask for an Ombudsman's review if you are dissatisfied with our internal review. To ask for an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140.

Thank you for your request. I hope that the information on our website is of assistance to you.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Leisa Coley'.

Leisa Coley
Team Manager, Government and Executive Services
Stakeholder Relations