



13 November 2017

Mr Graham Carter
Fyi-request-6707-33719fab@requests.fyi.org.nz

Dear Mr Carter

Thank you for your request made under the Official Information Act 1982 (the Act), and received on 17 October. You requested the following:

Question one

Do Salmon farms get tax dollars for dead fish or diseased salmon and for infected equipment and supplies?

Question two

Can you please advise how much has been claimed each year over the last 10 years

On 18 October 2017, we contacted you to determine what you meant by 'tax dollars' in question one of your request. You advised that 'tax dollars' included:

- (a) whether someone engaged in the salmon farming industry can claim deductions in situations where fish die or becomes diseased (as an example), and*
- (b) possible compensation payments made to farmers who suffer the losses described in question one of the request.*

I will answer your questions in turn.

Question one

As per our letter to you of 31 October 2017, we have transferred part (b) of question 1 to the Ministry for Primary Industries. They have 20 working days from receipt of the transfer to make a decision on your request.

Your request for the information set out in question 1(a) is refused pursuant to section 18(g) of the Act, as the information is not held by Inland Revenue.

However, you may be interested to know that the provisions on deductions set out in part D of the Income Tax Act 2007 can be found online at <http://www.legislation.govt.nz/act/public/2007/0097/latest/DLM1513553.html>.

Question two

Your request for this information is refused under section 18(g) of the Act, as the information is not held by Inland Revenue. Tax return filers (i.e. those required to file an IR4 form) are not required to specify what deductions are claimed for. Tax returns are based on a self-assessment, with a requirement to keep financial records for seven years.

Right of review

If you disagree with my decision you have the right, under section 28(3) of the Act, 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 an Inland Revenue review officer. This does not preclude you from subsequently seeking a review by the Ombudsman if you are not satisfied with the department's internal review. If you would like an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your request.

Thank you for your request. I trust that this information is of assistance to you.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Jonathan Burrage', written in a cursive style.

Jonathan Burrage

Manager, Government & Executive Services