

2 March 2020

S Devoy
fyi-request-10429-58a36c89@requests.fyi.org.nz

Dear S Devoy

Thank you for your further email of 26 February 2020 about Inland Revenue's decision on your request for the number of MPs owning LTCs with tax losses related to residential properties owned by them. You have asked how disclosing the number of MPs owning LTCs with tax losses might identify any individual MP.

In my letter of 3 February 2020, I mentioned officers of Inland Revenue are required to protect the integrity of the tax system. This includes the rights of taxpayers to have their individual affairs kept confidential. Inland Revenue staff are therefore required to manage the real, and perceived, risks to the integrity of the tax system and must ensure that nothing we do creates, or has potential to create, a threat to the integrity of the tax system, or a perception among taxpayers that certain groups in the community somehow receive preferential treatment. All taxpayers are entitled to expect their Inland Revenue information will be kept confidential and treated with no greater or lesser favour than the affairs of other taxpayers.

To ensure that all taxpayers are treated impartially and are seen to be treated impartially, an Inland Revenue employee must not access any Inland Revenue information except for the purpose of carrying out their Inland Revenue duties. Looking up taxpayer information, except as part of their specific Inland Revenue duties, represents unauthorised access, which is not permitted, and can result in the staff member's dismissal.

Inland Revenue is not required and does not keep a list of MPs. Obtaining statistical information from their Inland Revenue record would involve first identifying an MP's records, then opening each record for a purpose other than for carrying into effect any of the Inland Revenue Acts, or for the purpose of supporting a function lawfully conferred on the Commissioner.

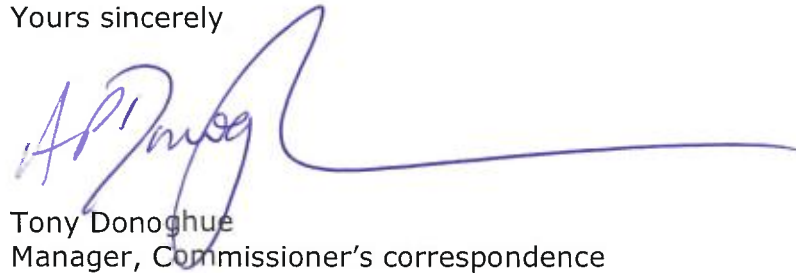
Further, while the Official Information Act 1982 (OIA) enables people to request official information from government agencies, including Inland Revenue, the OIA only applies to information that is already held. There is no obligation on Inland Revenue to create information in order to respond to a request. The information you are seeking would need to be created in order to respond to your request. As explained in my letter of 3 February 2020, there is no permitted disclosure ground in the Tax Administration Act 1994. The information you have requested relates to the affairs of individuals and it is sensitive revenue information. Therefore, your request was refused.

Your right to seek an investigation and review by the Ombudsman of my decision remains. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

In closing, I record I do not understand the context of your last paragraph and question. All I can say is that reference to the information was an attempt to help.

Thank you for writing. I trust that my further comments are of assistance.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Tony Donoghue', with a long horizontal flourish extending to the right.

Tony Donoghue
Manager, Commissioner's correspondence