

Reference: 20190500



TE TAI ŌHANGA
THE TREASURY

22 August 2019

Demme Simkin
fyi-request-10810-c4b58027@requests.fyi.org.nz

Dear Demme

Thank you for your Official Information Act request, received on 25 July 2019. You requested the following:

"I would like information and advice on a potential sugar tax for NZ.

Should selective taxes be imposed upon foods and beverages with a high sugar and/or fat content to discourage their consumption and internalise their social/health costs?"

Information being released

Please find enclosed the following documents:

Item	Date	Document Description	Decision
1.	17 November 2014	Treasury Report - Options for regulatory responses to the growing obesity problem	Release in part
2.	2014	Internship Research Project - Regulatory responses to address the growing obesity problem in New Zealand - Final Report	Release in part

I have decided to release the relevant parts of the document listed above, subject to information being withheld under one or more of the following sections of the Official Information Act, as applicable:

- personal contact details of officials, under section 9(2)(a) – to protect the privacy of natural persons, including that of deceased natural persons,
- names and contact details of junior officials and certain sensitive advice, under section 9(2)(g)(i) – to maintain the effective conduct of public affairs through the free and frank expression of opinions,
- direct dial phone numbers of officials, under section 9(2)(k) – to prevent the disclosure of information for improper gain or improper advantage.

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We have redacted the direct dial phone numbers of officials under section 9(2)(k) in order to reduce the possibility of staff being exposed to phishing and other scams. This is because information released under the OIA may end up in the public domain, for example, on websites including the Treasury's own website.

Please note that some information has been removed from these documents as it is not covered by the scope of your request.

Please also note that in the Internship Research Project, the views, opinions, findings, and conclusions or recommendations expressed, are strictly those of the author(s). They do not necessarily reflect the views of the Treasury. The Treasury takes no responsibility for any errors or omissions in, or for the correctness of, the information contained in these policy perspectives papers. The paper is presented not as policy, but to inform and stimulate wider debate.

Information publicly available

The information listed in the table below is relevant to the request and available on public websites.

Item	Date	Document Description	Website Address
1.	February 2017	Working paper: Implications of a Sugar Tax in New Zealand: Incidence and Effectiveness	https://treasury.govt.nz/publications/wp/implications-sugar-tax-new-zealand-incidence-and-effectiveness-html
2.	February 2017	Working paper: Sugar Taxes and Changes in Total Calorie Consumption: A Simple Framework (WP 16/06)	https://treasury.govt.nz/publications/wp/sugar-taxes-and-changes-total-calorie-consumption-simple-framework-wp-16-06-html
3.	September 2018	Corrective taxes paper	https://taxworkinggroup.govt.nz/sites/default/files/2018-09/twg-bg-3996870-corrective-taxes.pdf
4.	September 2018	Interim report recommendations	https://taxworkinggroup.govt.nz/sites/default/files/2018-09/twg-interim-report-sep18.pdf

We would normally transfer your request to the Ministry of Health as the lead agency for this matter. However, we understand that you have made similar requests directly to other relevant government agencies (including the Ministry of Health). Accordingly, this response will only cover any relevant information held by the Treasury that would not be held or covered by responses you receive from other agencies.

In making my decision, I have considered the public interest considerations in section 9(1) of the Official Information Act.

Please note that this letter (with your personal details removed) and enclosed documents may be published on the Treasury website.

This reply addresses the information you requested. You have the right to ask the Ombudsman to investigate and review my decision.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Jordan Ward', with a long horizontal flourish extending to the right.

Jordan Ward
Team Leader, Tax Strategy