

5 August 2019

Demme Simkin
fyi-request-10811-19bb06d8@requests.fyi.org.nz

Dear Demme

Thank you for your request made under the Official Information Act 1982 (the OIA), 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?

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

Information publicly available

The following information you have requested is publicly available on the Tax Working Group website:

Item	Date	Document description	Website address
1.	Sept 2018	Corrective Taxes: Discussion Paper for Session 13 of the Tax Working Group	https://taxworkinggroup.govt.nz/resources/twg-bg-3996870-corrective-taxes
2.	Sept 2018	Tax Working Group Interim Report: Future of Tax	https://taxworkinggroup.govt.nz/resources/future-tax-interim-report-html#child-71

Your request for the documents listed in the above table is refused under section 18(d) of the OIA, as the information requested is publicly available.

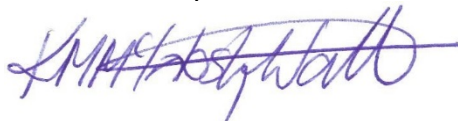
Right of Review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Thank you for your request. I trust that the information referred to in the table above is of assistance to you.

Yours sincerely



Kerryn McIntosh-Watt
Manager, Government & Executive Services