

Reference: 20190501

20 August 2019

Laura Vaquero fyi-request-10813-7bbb32e1@requests.fyi.org.nz

Dear Laura

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

"Work and research that has been completed regarding married couples being able to file a joint tax return or average their income, recognising the family rather than the individual as a taxing unit."

I understand that you have contacted Inland Revenue (IR) with a similar request for information, and they will respond in due course to you. Given you have already made contact with IR, this response addresses any unique information that the Treasury may hold.

I am refusing your request under section 18(g) of the Official Information Act, as there is no information regarding ongoing work in this area held by the Treasury and there are no grounds for believing that the information is held by, or more closely connected to the functions of another department, Minister or organisation.

Information publicly available

The following information is related to your request and is publicly available on the Tax Working Group website:

Item	Date	Document Description	Website Address
1.	September 2018	Tax Working Group: Submissions from organisations and academics	https://taxworkinggroup.govt.nz/sites/defau lt/files/2018-09/twg-bg-3996840- submissions-from-organisations-and- academics.pdf
2.	September 2018	Tax and Gender	https://taxworkinggroup.govt.nz/sites/defau lt/files/2018-09/twg-bg-3996764-taxation- and-gender.pdf

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

Yours sincerely

Jordan Ward

Team Leader, Tax Strategy