

20 August 2019

Ms Laura Vaquero
fyi-request-10814-614f4428@requests.fyi.org.nz

Dear Ms Vaquero

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

The Government and Executive Services team contacted you on 29 July to ask you to put a timeframe on your request, but did not receive a response.

No work or research on recognising the family as a taxing unit has been completed since 2011. Your request for information from 2011 to 2019 is therefore refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue.

Information publicly available

Work was undertaken on income splitting for families with children in 2008, which resulted in the Taxation (Income-Sharing Tax Credit) Bill being introduced into Parliament in August 2010. However, the Bill lapsed with the dissolution of Parliament on 22 August 2017, as it was not reinstated by the 52nd Parliament on 8 November 2017.

Table 1 provides links to information about the Taxation (Income-sharing Tax Credit) Bill.

Table 1: Information about the Taxation (Income-sharing Tax Credit) Bill

Document	Link
Government discussion document: <i>Income splitting for families with children</i> (April 2008)	http://taxpolicy.ird.govt.nz/publications/2008-dd-income-splitting/overview
Officials' issues paper: <i>An income splitting tax credit for families with children</i> (December 2009)	http://taxpolicy.ird.govt.nz/publications/2009-ip-income-splitting/overview
Taxation (Income-Sharing Tax Credit) Bill introduced into Parliament (August 2010)	http://legislation.govt.nz/bill/government/2010/0185/latest/versions.aspx

<i>Commentary on the Bill</i> (August 2010)	http://taxpolicy.ird.govt.nz/publications/2010-commentary-istc/overview
<i>Regulatory Impact Statement</i> (August 2010)	http://taxpolicy.ird.govt.nz/publications/2010-ris-istc-bill/overview
<i>Final report of the Finance and Expenditure on the Taxation (Income-sharing Tax Credit) Bill</i> (March 2011)	https://www.parliament.nz/resource/en-NZ/49DBSCH_SCR5051_1/0fd4c30552798f49be81b22bc0345629f3f70b09
<i>Officials' report to FEC on submissions on the Bill</i> (February 2011)	http://taxpolicy.ird.govt.nz/publications/2011-or-istc/overview

Documents released in September 2018

The documents in Table 2 were provided by the Tax Working Group Secretariat to the Tax Working Group in September 2018. Although they are not directly related to your request, the documents provide some background information on income distributional analysis, and tax and gender, and may be of assistance to you.

Table 2 provides links to this background information.

Table 2: Documents provided by the Tax Working Group Secretariat in September 2018

Document	Link
<i>Tax and Gender</i>	https://taxworkinggroup.govt.nz/sites/default/files/2018-09/twg-bg-3996764-taxation-and-gender.pdf
<i>Distributional analysis and incidence</i>	https://taxworkinggroup.govt.nz/sites/default/files/2018-09/twg-bg-3970237-distributional-analysis-and-incidence.pdf
<i>Distributional analysis</i>	https://taxworkinggroup.govt.nz/sites/default/files/2018-09/twg-bg-distributional-analysis.pdf

The documents in Table 1 are on the Tax Policy, Legislation and Parliament websites, and those in Table 2 are on the Tax Working Group's website. Accordingly, all the documents in tables 1 and 2 are refused under section 18(d) of the OIA, as they are publicly available.

Right of Review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. 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 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 provided is of assistance to you.

Yours sincerely


Mike Nutsford
Policy Manager, Policy and Strategy