

18 May 2022

Anthony Jordan
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Our ref: OIA 95558

Tēnā koe Anthony

Official Information Act request: Questions relating to the Taxation Review Authority

I refer to your Official Information Act 1982 (the Act) request of 11 April 2022, transferred by Inland Revenue (IRD) to the Ministry of Justice (the Ministry) on 28 April 2022.

Before responding to your questions, the Ministry wishes to clarify that cases before the Taxation Review Authority are reviewed by a Chairperson of the Authority, who may not necessarily be a District Court Judge. They may also be a barrister or solicitor of the High Court of not less than seven years' practice.

1. *Timeframe in which the Tax Revue Authority is required to provide a decision/summary pertaining to any tax matters brought in front of a judge*

The procedure of the Tribunal is set out in the Taxation Review Authorities Act 1994 which is publicly available on New Zealand's legislation website:

www.legislation.govt.nz/act/public/1994/0165/latest/DLM347444.html?src=qs

2. *How many Tax Revue Authority cases brought in front of a judge are still outstanding for a decision/summary after 6 months*

The Ministry is interpreting this question as the number of active Taxation Review Authority cases that have been heard in full and have been awaiting a decision for more than six months.

On that basis, as at 30 April 2022, I can advise there is one active Taxation Review Authority case that was heard more than six months ago and is awaiting a decision from the Chairperson.

3. *Context of the matters brought in front of the Review Authority still awaiting decision/summary*

Please note, tribunals are judicial bodies that operate independently from the Government, Ministers and their officials. This is to ensure the judicial process remains free from any outside interference.

Details of Taxation Review Authority cases are considered Tribunal records, and are therefore not held by the Ministry or subject to the Act under section 2(6)(b). As such, we must refuse this part of your request under section 18(g)(i) of the Act, as the information requested is not held by the Ministry and I have no grounds for believing it is held by another agency or Minister.

If you require further information, please contact Alison Horwood, Media Manager on 021 636 416, or email: media@justice.govt.nz.

If you are not satisfied with my response to your request, you have the right to complain to the Ombudsman under section 28(3) of the Act. The Ombudsman may be contacted by email at info@ombudsman.parliament.nz.

Nāku noa, nā

A handwritten signature in black ink, appearing to read 'Jenna Bottcher Hansen', with a large, sweeping flourish on the left side.

Jenna Bottcher Hansen
Manager, Ministerial Relations and Service

