



13 July 2022

Gareth  
Fyi-request-196758835554e@requests.fyi.org.nz

Dear Gareth

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 June 2022. You requested the following:

*The total amount budgeted and spent in each financial year relevant for advertising consultation or information awareness regarding the new interest limitation rules and how they may affect how landlords calculate deductions for interest expenses in tax returns.*

*What percentage of total annual advertising conducted by IRD is on this particular issue?*

### **Interest deduction limitations**

The specific amount budgeted for advertising costs or information awareness for the interest limitation rules is not available as it cannot be separately identified. Therefore, I have decided to refuse this part of your request under section 18(e) as this information does not exist.

Advertising on the interest limitation rules only began in the 2021/22 financial year ending 30 June 2022. The total amount spent for this year, relevant to advertising consultation or information awareness on the interest limitation rules, was \$99,441. This made up 8% of Inland Revenue's total advertising for the financial year ending 30 June 2022.

### **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](mailto: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](mailto:info@ombudsman.parliament.nz).

Choosing the internal right of review does not preclude requesters from subsequently seeking a review by the Ombudsman.

### **Publishing of OIA response**

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A Pillay'.

Andrew Pillay  
**Acting Service Leader, Marketing and Communications**