



5 February 2024

Rohan Lloyd
fyi-request-25246-88f74ba6@requests.fyi.org.nz

Dear Rohan Lloyd

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 December 2023. You requested the following:

- 1. Any correspondence with government (including Ministers, Ministers office, Office of Prime Minister and Cabinet) regarding the report due to be released under the Taxation Principles Reporting Act by the end of the year. If it helps narrow the scope of the request, you may limit that to correspondence since 24th November 2023.*
- 2. Any draft reports that have been prepared*

Item 1

The OIA requires that we advise you of our decision on your request no later than 20 working days after the day we received your request. Unfortunately, it will not be possible to meet that time limit and we are therefore writing to notify you of an extension of the time to make our decision under section 15A of the OIA. The extension is required because your request necessitates a search through a large quantity of information and meeting the original time limit would unreasonably interfere with our operations.

You can expect to receive a response to this part of your request by no later than 4 March 2024.

Item 2

Due to public interest, Inland Revenue has proactively released a copy of the draft *Taxation Principles Reporting Act: Annual Report* to comply with the now repealed Taxation Principles Reporting Act 2023. The draft report is available on Inland Revenue's Tax Policy website (taxpolicy.ird.govt.nz). This part of your request is therefore refused under section 18(d) of the OIA, as the information is publicly available.

Your request for copies of all preliminary draft reports under the now repealed Taxation Principles Reporting Act 2023 is refused under section 9(2)(g)(i) of the OIA, to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty.

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 and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz. If you choose to have an internal review, you can still ask the Ombudsman for a review.

Yours sincerely



Felicity Barker
Acting Policy Director