



29 January 2024

Peter Sime  
fyi-request-25247-b3006c76@requests.fyi.org.nz

Dear Peter Sime

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

*the most recent draft of the Commissioner's report compiled under section 10(1) of the [Taxation Principles Reporting] Act.*

Due to public interest, Inland Revenue intends to publish a copy of the report drafted to comply with the now repealed Taxation Principles Reporting Act 2023. The draft report will be published in early February 2024 on Inland Revenue's tax policy website ([taxpolicy.ird.govt.nz](https://taxpolicy.ird.govt.nz)). Your request is therefore refused under section 18(d) of the OIA, as the information will soon be 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](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). If you choose to have an internal review, you can still ask the Ombudsman for a review.

Yours sincerely

A handwritten signature in black ink that reads "Felicity Barker".

Felicity Barker  
**Policy Director**