

12 June 2015

M Young
fyi-request-2732-3f495da6@requests.fyi.org.nz

Dear M Young

Thank you for your request made under the Official Information Act 1982, received on 14 May 2015. You requested the following:

In this article (<http://www.nzherald.co.nz/business/news/article.cfm?id=3&objectid=11445029>) there is reference to a report addressing "how other jurisdictions were addressing the issue of collecting GST on services and intangibles and whether similar arrangements would be compatible with the New Zealand tax system". Could I please have a copy of this report?

Information to be withheld

There are two reports which fall within the scope of your request. The documents referred to represent advice from Inland Revenue officials to the Minister of Inland Revenue. The Minister is still considering the information in the reports and no decisions have been made. Both are covered by section 9(2)(f)(iv) of the Official Information Act (OIA) which protects the confidentiality of advice tendered by Ministers and officials under current constitutional conventions.

I have therefore decided to withhold these documents in full under section 9(2)(f)(iv) as the matter is still under active consideration.

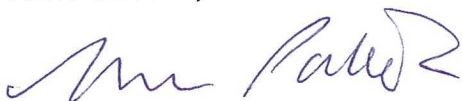
In making my decision, I have also weighed up the public interest considerations in section 9(1) of the Official Information Act.

This fully covers the information you requested.

If you disagree with my decision you have the right to ask the Ombudsman to investigate and review my decision. The office of the Ombudsmen can be contacted at PO Box 10152, The Terrace, Wellington 6143.

Alternatively, you may have the decision reviewed by a review officer. Choosing the internal right of review does not preclude you from subsequently seeking a review by the Ombudsman should you be dissatisfied with the department's internal review. If an internal review is sought, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your complaint.

Yours sincerely



Marie Pallot
Policy Manager