



5 November 2024

Gus M
fyi-request-28791-d671339a@requests.fyi.org.nz

Ref: PMO OIA 150-2024-25

Dear Gus,

Official Information Act request relating to advice and/or evidence about tax

Thank you for your request made under the Official Information Act 1982 (the Act), received on 21 October 2024. You requested:

"[...] all evidence you have received or has been shared with you (for example via Cabinet or the Minister of Finance) advising...

- on whether or not the uses of taxes,*
- the increasing of taxes,*
- the lowering of taxes,*
- tax systems historically in New Zealand or overseas that are higher than what we have now*
- tax systems historically in New Zealand or overseas that are lower than what we have now*
- ...have in any way occurred during the recovery time of a recession.*

An example of this would be advice provided by Treasury on our economical recovery or briefings which included tax rates in countries such as the US, UK and NZ during recovery from the Great Depression and World War II. A piece of evidence may address one of the five points or multiple. All such pieces are being requested. If no such information is held, is there any narrative you can provide to back up this statement as factual? [...]"

I believe that some of the information you have requested is more closely connected to the functions of the Minister of Revenue (Hon Simon Watts). Accordingly, I have decided to transfer part of your request to Hon Simon Watts, as the Minister of Revenue under section 14(b)(ii) of the Act.

The Minister of Revenue has 20 working days from receipt of this transfer to make a decision on your request.

Any information held by this office that is in scope of your request will also be identified, and I will respond to you directly about this on or before 19 November 2024 – the due date for my decision about your request.

You have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the Act.

Yours sincerely

A handwritten signature in black ink, appearing to read 'CB', is written over the printed name and title.

Cameron Burrows
Chief of Staff