



Office of the Prime Minister

Prime Minister

Minister for National Security and Intelligence

Minister of Tourism

Minister Responsible for Ministerial
Services

7 JUN 2016

Alex Harris

Email: fyi-request-3988-ea14034d@requests.fyi.org.nz

Dear Alex Harris

Official Information Act Request Relating to the Panama Papers

I refer to your Official Information Act request of 10 May 2016 which stated:

- “A list of all agencies which have advised the Prime Minister or his office about the Panama Papers leak and on what dates.
- Copies of all such advice received.”

We have interpreted your request to specifically relate to the leak of documents that have been referred to as the Panama papers. I note that this Office does not have access to the Panama papers and therefore, officials and the Prime Minister are dependent on the information that has been released publicly through the media and social media.

Over the weekend of 7-8 May 2016, the Prime Minister spoke by telephone to Inland Revenue officials following the reported statement regarding the Panama Papers. No records of this conversation were retained by this Office. However, the Prime Minister's recollection is that officials advised him that New Zealand's current foreign trust tax treatment of foreign trusts is consistent with the principles that underpin the overall tax system. There is no New Zealand tax if the income is not New Zealand sourced and is not earned by a New Zealand resident.

On 7 May 2016 there was some email correspondence among staff in this Office, the Offices of the Minister of Foreign Affairs and Minister of Revenue, and officials in the Department of the Prime Minister and Cabinet (DPMC) and Ministry of Justice circulating draft responses and some advice for responding to questions raised by the media. This correspondence is withheld under section 9(2)(g)(i) of the Official Information Act as withholding the information is necessary 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 department or organisation in the course of their duty*”.

On 10 May 2016 this Office also received advice and information from Inland Revenue in preparation for responding to Oral Parliamentary Questions. This information was advice tendered in confidence and is withheld under the following sections of the Official Information Act:

- section 9(2)(f)(iv) as withholding the information is necessary to “*maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials*”.
- section 9(2)(g)(i) as withholding the information is necessary 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 department or organisation in the course of their duty”.

I note the final responses for Parliamentary Questions are publicly available on the Parliament website at: www.parliament.nz/en-nz/pb/business.

The only other information identified as relevant to your request is in briefing material provided to the Prime Minister by the Department of the Prime Minister and Cabinet (DPMC). These briefings are provided to the Prime Minister in confidence in order to support him in his role as leader of the Government and chair of Cabinet. This briefing material is withheld in its entirety under the following sections of the Official Information Act:

- Section 6(a) as the making available of that information would be likely *“to prejudice the security or defence of New Zealand or the international relations of the Government of New Zealand”.*
- Section 9(2)(f)(iv) as withholding the information is necessary to *“maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials.”*
- Section 9(2)(g)(i) as withholding the information is necessary 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 department or organisation in the course of their duty.”*

Where the information has been withheld under section 9, I have not identified any public interest in releasing the withheld information that would be sufficient to override the reasons for withholding it.

You are entitled to ask the Ombudsman to review this response under section 28(3) of the Official Information Act. You can contact the Ombudsman online via the Ombudsman website, by email (info@ombudsman.parliament.nz) or by post to The Ombudsman, PO Box 10152, Wellington 6143. Further details can be found on the Ombudsman website at: www.ombudsman.parliament.nz.

Yours sincerely



Wayne Eagleson
Chief of Staff