

14 February 2017

David Johnston  
Fyi-request-5221-4ddae153@requests.fyi.org.nz

Dear Mr Johnston

Thank you for your request made under the Official Information Act 1982 (OIA), and received on 16 January 2017. You requested:

*...the following information, or closest available data, for the last five years:*

- *Total income and GST tax paid, where the primary business activity is selling methamphetamine.*
- *Income and GST tax paid, where the primary business activity is selling cannabis.*
- *Income and GST paid, where the primary business activity is selling other illicit drugs.*

### **Information to be withheld**

We have decided to refuse your request for the information above under sections 18(e) and 18(f) of the OIA. The information requested does not exist and cannot be made available without substantial collation or research.

If the information did exist, your request would still be refused pursuant to section 18(c)(i) of the OIA, as releasing it would be contrary to the provisions of a specified enactment, namely section 81 of the Tax Administration Act 1994 (TAA).

Information will come under the ambit of section 81 of the TAA where it relates to the Inland Revenue Acts. All information pertaining to the levying of income tax is governed by the Income Tax Act 2007 and is therefore tax secret in accordance with section 81.

Tax secret information can only be released if one of the exceptions to secrecy applies and the Commissioner has decided to exercise her discretion under that exception. In the event that the information did exist, there is no exception that applies that would allow me to release the information to you.

### **Right of review**

If you disagree with my decision you have the right, under section 28(3) of the Act, to ask the Ombudsman to investigate and review my decision. The office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington, 6143.

Alternatively you may have the decision reviewed by an Inland Revenue review officer. This does not preclude you from subsequently seeking a review by the Ombudsman if you are not satisfied with the department's internal review. If you would like an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your request.

Again, thank you for your request. I regret the Commissioner is unable to provide the information sought in this instance.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Trevor Jeffries', with a stylized flourish at the end.

**Trevor Jeffries**

Investigations Manager (Hidden Economy, Special Audit)