

24 February 2017

Andre

fyi-request-5307-dc546d83@requests.fyi.org.nz

Dear Andre

Thank you for your request made under the Official Information Act 1982 (the Act), received on 31 January 2017. You requested the following:

Please provide the Preamble for all Income Tax Act versions from the initial Income Tax Act.

The information you have requested is enclosed for the following acts:

1891 - Land and Income Tax Act

1908 - Land and Income Tax Act

1915 - Land and Income Tax Act

1923 - Land and Income Tax Act

1976 - Income Tax Act

1994 - Income Tax Act

2004 - Income Tax Act

2007 - Income Tax Act

I am refusing your request for information relating to the 1954 Land and Income Tax Act under section 18(g)(i) of the Act as the information requested is not held by the department or Minister of the Crown or organisation and I have no grounds for believing that the information is held by another department or Minister of the Crown or organisation.

Right to 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.

Thank you for your request. I trust that this information is of assistance to you.

Yours sincerely

Leisa Coley

Manager, Government & Executive Services

IN CONFIDENCE