

21 July 2017

Simon Ranschild  
fyi-request-6094-0482a445@requests.fyi.org.nz

Dear Mr Ranschild

Thank you for your request made under the Official Information Act 1982 (the Act), received on 29 June 2017. You requested the following information:

*.....credit card expenses (including any correspondence, briefings, meeting notes relating to expenses between Deputy Commissioner or Chief and the Commissioner about such expenses) of the following staff for the past two financial years (2014/15 and 2015/16):*

*the Commissioner and Chief Executive of Inland Revenue the Deputy Commissioner, Transformation the Deputy Commissioner, Corporate Integrity and Assurance the Deputy Commissioner, Information, Intelligence and Communications the Deputy Commissioner, Service Delivery the Deputy Commissioner, Policy and Strategy the Chief Financial Officer the Chief People Officer, People and Culture the Chief Tax Counsel the Chief Technology Officer (CTO).*

### Information publicly available

The following information is also covered by your request and is published by the State Services Commission on the data.govt.nz website:

Item	Description	Website address
1.	Expenditure of Inland Revenue Commissioner	<a href="https://catalogue.data.govt.nz/dataset/inland-revenue-commissioner-s-expenses">https://catalogue.data.govt.nz/dataset/inland-revenue-commissioner-s-expenses</a>

Accordingly, I have refused your request for this information under section 18(d) of the Official Information Act, as the information is already publicly available.

### Information to be released

I have provided the credit card expenditure for the remaining members of Inland Revenue's Executive Leadership Team (ELT) as requested. Section 81(1) of the Tax Administration Act 1994 requires all Inland Revenue officers to maintain, and assist in maintaining, the secrecy of all matters relating to the Inland Revenue Acts, unless an exception to secrecy applies. I consider that the exception to secrecy in section 81(1B) applies and allows me to disclose the credit card expenditure information that you have requested. Being transparent about the expenditure of the ELT supports the Commissioner's duty to promote the integrity of the tax system and is reasonable by reference to the factors set out in that section.

With regards to your request for any correspondence, briefings, meeting notes relating to expenses between Deputy Commissioner or Chief and the Commissioner about such credit card expenditure of the ELT, I am refusing this under s18(e) of the Act as the documents you have requested do not exist.

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The attached table shows the total amount spent by Inland Revenue's ELT team for the 2014/15 and 2015/16 financial years.

### **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.

Thank you again for your request.

Yours sincerely



Mary Craig,  
**Deputy Commissioner, Corporate Integrity and Assurance**

<b>CREDIT CARD EXPENDITURE FOR THE INLAND REVENUE ELT FOR THE 2014/15 AND 2015/16 FINANCIAL YEARS.</b>						
<b>Position</b>	<b>Travel</b>	<b>Accommodation</b>	<b>Prof. Services</b>	<b>Education</b>	<b>Other*</b>	<b>TOTAL</b>
DC - Corporate Integrity and Assurance	1,910.05	4,346.01	3,587.25	7,293.63	355.90	17,492.84
Chief Tax Counsel	0	403.97	255.00	1,441.46	0	2,100.43
Chief Technology Officer	875.94	1,290.60	0	0	2,502.66	4,669.20
Chief Financial Officer	100.46	26.50	7,005.28	634.99	1,486.53	9,253.76
DC - Policy and Strategy	97.31	976.23	0	6,267.34	331.50	7,672.38
DC - Service Delivery	804.27	1,146.28	658.39	1,050.01	1,897.82	5,556.77
Chief People Officer	459.20	0	465.39	0	1,630.60	2,555.19
DC - Change	1,264.09	219.28	292.66	0	5,502.79	7,278.82
DC - Information, Intelligence & Communications	28.41	737.04	0	0	1,211.69	1,977.14
<b>TOTALS</b>	<b>5,539.73</b>	<b>9,145.91</b>	<b>12,263.97</b>	<b>16,687.43</b>	<b>14,919.49</b>	<b>\$58,556.53</b>

\*other includes car parking costs, fuel, food and beverages, credit card replacement fees, stationery, cash withdrawals, medical expenses whilst travelling.

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