



8 October 2018

Mr Steven Liu
fyi-request-8650-65cd43bc@requests.fyi.org.nz

Dear Mr Liu

Thank you for your request made under the Official Information Act 1982 (OIA), which Inland Revenue received on 10 September 2018. You requested:

I refer to the joint report between the Inland Revenue and the Treasury titled 'Tax policy report: Approving the new revenue strategy and tax policy work programme' dated 23 March 2018 ... Paragraph 3 in the Executive Summary (page 1) refers to an 'Annex B', being 'a revised draft of a new tax policy work programme'.

Please confirm that:

- 1. 'Annex B' is a draft of the tax policy work programme as of 23 March 2018; and*
- 2. Please provide 'Annex B' in a readable electronic format.*

Information to be released

I can confirm that Annex B of the joint Inland Revenue-Treasury report, *Tax policy report: Approving the new revenue strategy and tax policy work programme*, was the draft of the tax policy work programme at 23 March 2018.

Annex B, *Revised draft tax policy work programme*, is released to you in part and is attached to this response.

Some parts of Annex B are withheld under section 9(2)(f)(iv) of the OIA, to protect the confidentiality of advice tendered by Ministers and officials. These parts are also withheld under section 9(2)(g)(i) of the OIA, to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers and officers of the department.

Other parts of Annex B are withheld under section 18(c)(i) of the OIA, as releasing this information would be contrary to the provisions of a specified enactment, namely section 81 of the Tax Administration Act 1994 (TAA). This information is tax secret and can only be disclosed if an exception to secrecy applies and the Commissioner exercises her discretion to release the information. I have considered the relevant exceptions in section 81 of the TAA and none apply in this case.

Rights of review

If you disagree with my decision on your request, you can have the decision reviewed by an Inland Revenue review officer. Choosing an internal review does not preclude you from subsequently seeking a review by the Ombudsman should you be dissatisfied with the department's internal review. To ask for an internal review, please email: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can email the office of the Ombudsman at: info@ombudsman.parliament.nz.

Thank you for your request. I hope that the information provided is of assistance to you.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Nigel Mehta-Wilson', written in a cursive style.

Nigel Mehta-Wilson
Policy & Strategy Programme Manager