## 4 March 2019

Mr Nick Johnstone
Fyi-request-9523-c6258415@requests.fyi.org.nz

Dear Mr Johnstone

Thank you for your request made under the Official Information Act 1982 (OIA), received on 5 February 2019. You requested:

As much as possible of the underlying source code of the myIR web platform.

The information you have requested is refused in full, as it is covered by the secrecy provision in section 81 of the Tax Administration Act 1994 (TAA) and is therefore tax secret.

Tax-secret information can only be released if one of the exceptions to secrecy (as set out in section 81) applies, and the Commissioner of Inland Revenue has decided to exercise her discretion under that exception.

I consider that none of the exceptions to secrecy apply to your request or allow me to provide you with the information. Your request is therefore refused under section 18(c)(i) of the OIA, because it would be contrary to section 81 of the TAA to provide the information, and none of the exceptions apply.

If you disagree with my decision on your OIA request, you can have the decision reviewed by an Inland Revenue review officer. 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 contact the office of the Ombudsman at: info@ombudsman.parliament.nz.

Thank you for your request.

Yours sincerely

Gary Baird

Chief Technology Officer