



12 April 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 April 2024. You requested the following:

Did the Parliamentary Counsel Office have any involvement with the development of section 103 of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024, other than publishing it via <https://www.legislation.govt.nz/act/public/2024/0011/latest/LMS844312.html>?

Please confirm whether or not the Parliamentary Counsel Office was involved with drafting and/or reviewing clause 46(1)(a)(i) of [the Taxation \(Annual Rates for 2023–24, Multinational Tax, and Remedial Matters\) Bill](https://legislation.govt.nz/bill/government/2023/0255/latest/LMS844312.html) published at <https://legislation.govt.nz/bill/government/2023/0255/latest/LMS844312.html>:

The Parliamentary Counsel Office (PCO) was not involved in the development of section 103 of the *Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024* (the Act). Additionally, PCO was not involved in drafting and/or reviewing clause 46(1)(a)(i) of the Act.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you for your request.

Yours sincerely



Peter Frawley

Policy Lead, Legislative Drafting and Business