



19 April 2024

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Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 April 2024. You requested the following (numbered for ease of response):

- 1. Any communication between the Minister, or any Government representative, and IRD about the use of te reo within IRD.*
- 2. Any communication with staff from leadership, regarding use of te reo both within IR and with the public.*
- 3. Any communication between relevant officials discussing rebranding to adjust use of te reo.*
- 4. Any communication between relevant officials discussing a change in policy or direction in the use of te reo in communications within IRD and the public.*

### **Question 1**

Inland Revenue has not received any communications from the Minister of Revenue, or any Government representative regarding the use of te reo Māori within Inland Revenue. This part of your request is therefore refused under section 18(e) of the OIA, as the documents alleged to contain the information requested do not exist.

### **Question 2**

On 9 November 2023, the Executive Leadership Team took part in a question-and-answer session with leaders from across Inland Revenue as part of a Pou Herenga Waka leadership hui. Attached as **Appendix A** is a transcript of the questions and answers that relate to Te Tiriti o Waitangi and the use of te reo Māori.

On 12 December 2023, the Commissioner of Inland Revenue, Peter Mersi, and the Deputy Commissioner of Policy and Regulatory Stewardship, David Carrigan, took part in a "Conversation with the Commissioner" event. Staff registered to join the event online and were invited to send in questions ahead of time to be answered during the event.

Attached as **Appendix B** is a transcript extract from the event of content relating to the Government announcements relating to Te Tiriti O Waitangi and the use of te reo Māori.

**Questions 3 and 4**

Your request for any communication between relevant officials discussing rebranding to adjust the use of te reo Māori, or a change in policy or direction in the use of te reo Māori in communications within Inland Revenue and with the public is refused under section 18(e) of the OIA, as the documents alleged to contain the information requested do not exist.

**Right of review**

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto: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 by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

If you choose to have an internal review, you can still ask the Ombudsman for a review.

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([www.ird.govt.nz](http://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



Kirsty Gemmill

**Service Leader - Governance, Ministerial and Executive Services**

**Pou Herenga Waka Leaders Hui 9 November 2023**

**The Executive Leadership team took part in a question and answer session with leaders from across IR, as part of an online full day hui. The following questions and answers relate to Te Tiriti o Waitangi and the use of te reo Māori:**

**Context: Peter Mersi, Commissioner was asked the following question:**

A question was asked from somebody to say that as an atheist, they've really struggled with the mandated Karakia that this person feels pressured to lead or partake in at Inland Revenue at every meeting. While they respect and appreciate individuals own beliefs and cultures to run these, their core ethics and values don't align with the act of Karakia.

And they're worried that they're going to be limited in their career, and are starting to feel excluded or judged because of their unwillingness to partake or recite Karakia within IR.

So any advice or thoughts you have for this person and people like them on how they should approach this issue so as to limit any negative impacts on their future leadership opportunities here or in the wider government sector while still maintaining their integrity?

**Response from Peter Mersi (transcript from a video recording):**

Yeah, look, thanks for that question. And I think it's a question that many people actually ask themselves. The way I think about this, and I'm not a particularly religious person, but the way I think about it is it's about honoring and respecting others and being inclusive. So for me, a Karakia, as I explained at the beginning, is not necessarily a prayer.

It can be, but it's not necessarily. And it's much more in the context that it is often used within our organization, a way of just bringing people into a particular headspace. And I think for me, I'm comfortable and actually I like the idea, you know, before we used Karakia, often if I was having a senior leadership team meeting, the way to start the meeting would be to remind people to take their hats off and to put the collective organizational hat.

This is another way of saying the same thing, but it's very respectful of Tikanga. And I think the reality in New Zealand is that we have Te Tiriti, and there is a partnership construct or concept between Māori and non-Māori. And so for me, part of the question was about, you know, the risk or what happens in terms of your ability to grow and develop and take on alternative roles.

I think again, to me, it's about being respectful of that culture. And the reality is that in particularly in senior roles, we are expected to be able to participate and promote and support the inclusion of that Tikanga in what we do.

So personally, I don't find it, and I've had this internal debate with myself.

It's not something that conflicts with my values because it's about the message that the Karakia is sending rather than the construct. I mean, just as an aside, you know, the concept of blessing food, again, not being particularly religious myself, you could say, well, how comfortable should I be saying a blessing?

But actually, it's for others I'm doing it. And again, that point of inclusion. So I think it's just something we each have to work through. But I would encourage you to think about it from that concept of inclusion and being, you know, making it a comfortable environment for all.

**Context: Michelle Redington, Chief Tax Counsel, was asked this question:**

In the importance that we're placing on the use of te reo in our communications, both internally and externally, there's also a feeling that we're not giving the equivalent time to explaining "Well, what does that actually mean?" in English, so that other people can understand it, and understand the communication properly.

What's your views on that?

**Response from Michelle Redington (transcript from a video recording)**

Yeah, I mean, firstly, I do think it's really important that we embrace the use of te reo and Tikanga. And Peter's already talked a little bit about that, both from our perspective as public servants and the part we play in that relationship between the Crown and Māori. And so we've got obligations there. But also I think it's the right thing to do in a diverse and inclusive workplace. And so, you know, I would hope that everyone would be fully embracing that. Now, you know, that can be a bit tricky.

And, you know, some of us and I would put myself in this camp, you know, aren't quite at the level of capability that we would like to be. So that can be quite difficult. And so I hear what people are saying about when we're using te reo and we're not using the translation.

That can be a little bit difficult. So, you know, I would just ask people to, you know, sort of think about the audience and who might be, you know, who they might be trying to communicate with and think about whether, you know, the translation is appropriate in certain circumstances.

**Context: Mary Craig, Deputy Commissioner Enterprise Design and Integrity was asked this question:**

There has been some concerns raised. I've heard them raised elsewhere as well with the incoming government might not be as focused on organizations like us becoming to Te Tiriti based. We've come a long way. Do you think that's going to change? And what does that mean for us with an incoming government?

[REDACTED]

**Response from Mary Craig (transcript from a video recording)**

Yes, I think so, we have Te Tiriti, as Peter mentioned earlier, and te reo is an official language of New Zealand and just following on Michelle's commentary around, you know, the obligation we have. But also we want to do this.

And I think I'd also mention that the approach we're taking in Inland Revenue is not a big bang approach. It's over several years to grow our capability to be able to participate better and be really good Treaty partners. However we can't get ahead of the government of the day.

And we have to listen to that and have dialogue with them. And we will. But what I would say is that there is momentum here. I think we keep going. So there aren't any plans at this point in time for us to do anything other than we planned. But as I said, we cannot get ahead of the government of the day.

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**Conversation with the Commissioner - 12 December 2023**

**The following is the transcript extract from the event of content relating to the Government announcements relating to Te Tiriti o Waitangi the use of te Reo Māori**

**The numbers below indicate the time stamps within the recording of the discussion that relate to Te Tiriti o Waitangi the use of te Reo Māori.**

**Peter Mersi, Commissioner of Inland Revenue**

2:07

There were over 20 of you that had a range of questions around either the approach to the use of te reo or the proposals around te Tiriti and proposals to revisit the principles of that.

2:24

So I'll answer, I'll talk to both of those.

**Peter Mersi, Commissioner of Inland Revenue**

9:51

And a good example of that to my mind was a comment that the Minister of Finance made, I think it was last week, where she talked about wanting to stop the additional payments that were made to those who were fluent te reo speakers.

10:08

And over the course of that week, as I think she got a better understanding of the context, the legal frameworks and the rationale, you can see that she's backed away from that.

10:19

So I think I guess as a general comment, I would say it's really important not to always jump at what the first thing they've said, let them bed in.

**Peter Mersi, Commissioner of Inland Revenue**

14:48

There's a second set of questions around te reo Māori.

14:52

And so I'm going to, I'm going to split the questions around te reo Maori and its use, from issues around te Tiriti.

15:03

Firstly, as an organisation ELT need to take decisions about the sort of capabilities we need to support the Government of the day and that means the Government today and Governments of the future.

15:20

And that is what's been behind the development of Te Mata o te Arero and Te Arapika.

15:29

So, our te reo Māori Language Plan and the Māori cultural plan and programme. Both of those as far as I can see will remain unchanged.

15:41

We still see an incredible importance from an organisational perspective in our ability to engage with the community and for us all to continue to upskill ourselves in te reo Māori and te ao Māori.

16:01

So I think, I'm hoping that gives you a sense that you know we will continue to support those things. We will continue to support our Māori Network and you know, as best we can provide all of us with confidence that we can be who we are at work every day.

16:22

When it comes to questions of te Tiriti I think it's important that we remember two things.

16:27

The first is that this is a democracy, right.

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So we have a new Government that has been democratically elected and it is entirely within the purview of a Government to determine how it wants to approach the question of the Crown Māori relationship, as it relates to te Tiriti. That process will unfold.

16:53

And once the Government has formed a view, and to my mind, it's not actually clear where that will land yet.

17:00

They've certainly talked about sending a proposal to Select Committee for public consultation on te Tiriti.

17:08

But my understanding is the Prime Minister has not indicated support to take it through to change in Parliament, but we'll just see how that plays out.

17:18

But the second part of that is once they have made a decision, as long as, it is our role as professional public servants to implement any lawful direction from the Government.

17:31

And so it's important that we are able to do that in a politically neutral way.

17:38

So what that means in practice, it does not mean that if you have a personal view that you are not, that you are somehow constrained in giving that personal view.

17:51

So, for example, there have been some lawful protests recently about aspects of this.

17:58

There is nothing stopping you from joining a lawful protest.

18:02

It's important though, in doing that, that you do it in a way which does not associate what you're doing in that role with your role as an employee of

18:10

Inland Revenue.

18:12

And it's important that as professional public servants, we uphold that political neutrality all the way.

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It is the foundation of how our system works.

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To the extent it gets undermined, it actually makes not just working for a current Government, but working for any future Government really hard.

18:33

So it's imperative that we all accept that as public servants,

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if it is a lawful direction, we will apply that. Our role is not to defend Government policy.

18:45

Our role is to explain Government policy.

18:48

And to the extent, as I say, that you have views, you are free to express those views in your private role.

18:54

But just be careful to ensure that that doesn't get associated with your role as an employee.

19:02

If you have any questions, talk to your team leader.

19:05

And you know, I know that this can be a personally challenging time, but it does



call upon us and I guess some of those core foundations that we accepted when we took on the role as public servants.

19:21

I'm hoping that sort of helped to give you a bit of a picture about certainly how we're thinking about those issues. And if you have any further questions flick them through and if we have time toward the end we'll we'll pick them up.

**A question was asked in the room by Pip Knight, Service Leader, Marketing and Communications who was supporting the session. The question was sent through electronically on the meeting chat.**

41:50

You have touched on this, but it's what is IR's stand on outcomes for Māori?

**Peter Mersi, Commissioner of Inland Revenue**

On outcomes for Māori?

41:59

Look I think from our perspective what I can say is we want a tax system that is effective for all people. To do that,

42:08

to do that well, we need to be able to understand how tax impacts on those communities.

42:14

So, in the context of, David you mentioned that our minister is very keen for us to engage with the sector in the development of policy.

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In our view that includes that Māori and we have a Māori Advisory Group or Reference Group.

**David Carrigan, Deputy Commissioner, Policy and Regulatory Stewardship**

42:31

Yeah we've actually got it's had it for 18 months or so now.

42:34

It's a Māori Reference Group, and that's chaired by Selwyn Hayes, and we make them every quarter and they help us, one work through te ao Māori way of thinking about tax policy issues, right from the start, but also helps us with how we how we should engage with Māori on particular issues. Because it's not just them we should engage with,

42:57

obviously it's Māori right across the country and it's a particular way of doing it.

43:02

And what I'll be honest, we're at the very early stages where we're not yet good at this, but we are trying to get good at this.

**Peter Mersi, Commissioner of Inland Revenue**

43:09

And the key that sits behind that from an outcomes perspective is we want to be designing policy which does not unintentionally, negatively impact Māori businesses or you know Māori communities.

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So, that will be, you know, from our perspective it is about trying to remove any of those aspects of discrimination, unintentional discrimination that may have crept into policy. On broader Māori outcomes,

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look again that's something where we are obliged to take the lead from Ministers more generally.

43:45

But to the extent that we're involved in some of those system-wide, cross agency groups, that'll be, there's certainly an opportunity there for us to help influence and provide our first best advice on the importance of focusing on that as a group, to for the benefit of Aotearoa New Zealand overall.

44:04

So thanks for that question.

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