



17 August 2023

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 July 2023. You requested the following (numbered for responding):

*I'd like to request the following information relating to issues concerning accredited employers and alleged abuse of the accredited employer work visa, for the period Dec 2022 to July 19*

1. *Any documents, memos, briefings, meeting minutes, investigations, reports*
2. *Any internal correspondence on the matter*
3. *Any correspondence on the matter with INZ*
4. *Any correspondence on the matter with the former minister of immigration Michael Wood and the current minister of immigration Andrew Little*

#### **Item 1**

Inland Revenue has not produced any documents, memos, briefings, meeting minutes, investigations, or reports relating to alleged abuse of the accredited employer work visa for the period December 2022 through July 2023. This request is therefore refused under section 18(e) of the OIA, the documents alleged to contain the information requested do not exist.

#### **Item 2**

One email in scope of your request is attached. Where some information in the documents is withheld, the relevant withholding ground of the OIA is specified in the document. An explanation of the withholding grounds follows:

- Section 9(2)(a) – to protect the privacy of natural persons.
- Section 18(c)(i) – making the requested information available would be contrary to the provisions of section 18(1) and section 18(3) of the Tax Administration Act 1994 (TAA). Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

#### **Item 3 & 4**

Inland Revenue has not communicated with Immigration New Zealand regarding the alleged abuse of the accredited employer work visa between December 2022 and July 2023. Your request for correspondence on this subject is therefore refused under section 18(e) of the OIA, the documents alleged to contain the information requested do not exist.

Inland Revenue has not communicated with the former Minister of Immigration, Michael Wood, nor the current Minister of Immigration, Andrew Little, regarding the alleged abuse of the accredited employer work visa between December 2022 and July 2023. Your request for correspondence on this subject is therefore refused under section 18(e) of the OIA, the documents alleged to contain the information requested do not exist.

As is required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information required are outweighed by other public interest considerations which would make it desirable to make this information available. In this instance, I do not consider that to be the case.

### **Right of Review**

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email the Commissioner of Inland Revenue via: [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 decisions. You can contact the office of the Ombudsman via 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**

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Yours sincerely



Richard Philp

**Customer Segment Leader - Micro Business Customer Segment**

**From:** Diane Randell <[Diane.Randell](mailto:Diane.Randell@s 9(2)(a))> s 9(2)(a)

**Sent:** Tuesday, 18 July 2023 12:52 pm

**To:** Peter Cooke <[Peter.Cooke](mailto:Peter.Cooke@s 9(2)(a))> s 9(2)(a)

**Cc:** Stephen Irving <[Stephen.Irving](mailto:Stephen.Irving@s 9(2)(a))> s 9(2)(a)

**Subject:** RE: How was yesterday's meeting

Hi Peter,

I got slammed being there face to face worst meeting for me but was good having mike online thank goodness he came.

**Some of the COE questions/comments;**

- Why do the COE's take so long?
- Tell us who the sub-contractor is that's the problem
- Your forcing Growers to register for EMP they are in there 70's and don't want too.
- The tax deducted is not showing up from them, whose problem is this?
- Give us a list of the bad ones
- Your penalizing us, we don't know who they are.
- s 18(c)(i)

Mike mentioned the prescribed rates.

s 18(c)(i) CEO supported our efforts and s 18(c)(i) AIM team

Ngā mihi,

Diane Randell BBS I Community Compliance Officer  
Iwi whanui Tautukunga – Community Compliance - Inland Revenue

s 9(2)(a)

\* diane.randell@s 9(2)(a)

**From:** Peter Cooke <[Peter.Cooke](mailto:Peter.Cooke@s 9(2)(a))s 9(2)(a)  
**Sent:** Tuesday, 18 July 2023 12:28 pm  
**To:** Diane Randell <[Diane.Randell](mailto:Diane.Randell@s 9(2)(a))s 9(2)(a)  
**Subject:** How was yesterday's meeting

Hi Di,

How did yesterday's meeting go?

Mike come on-line okay?

Any push back on COE's?

I ended up having yesterday off to do things. Made it a nice long weekend.

Peter Cooke  
Customer Compliance Specialist  
Small & Medium Enterprises  
Inland Revenue  
Ts 9(2)(a)  
E [pete.cooke](mailto:pete.cooke@s 9(2)(a))s 9(2)(a)

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