



12 December 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 29 November 2022. You requested the following:

- *The total budget for your department's Christmas party/parties for 2022 and 2021. Please separate costs for each year.*
- *The number of parties that were or will be held in each year.*
- *The number of staff who attended (or are expected to attend) each year's party/parties.*
- *The location of the venue/s for each year.*
- *A breakdown of the costs by expense type for each year's party/parties, including (where applicable) but not limited to the following:*
  - *Accommodation*
  - *Catering (e.g., beverages, crockery, food, glassware)*
  - *Consultation with relevant stakeholders*
  - *Decorations (e.g., Christmas tree, lights)*
  - *Entertainment (e.g., guest speaker/s, live music)*
  - *Planning*
  - *Travel to and from the venue (e.g., bus hire, flights)*
  - *Venue*

Inland Revenue does not set aside a specific budget for end-of year functions. However, as an appreciation for all the mahi that its employees do throughout the year, Inland Revenue contributes up to \$25 (GST inclusive) per employee for team's end-of-year function. The \$25 per employee is not spent on guest speakers, alcohol or flights and accommodation costs are only incurred if the function coincides with normal business travel.

Costs beyond the \$25 per employee are not permitted for functions unless they are paid for personally. End of year celebrations are organised individually at a team level and Inland Revenue does not hold a record of or estimate the total number of Christmas or end of year celebrations that occurred or are expected to be organised in 2021 or 2022.

Subsequently, we do not hold a record of the number of staff who attended or are expected to attend end of year celebrations in 2021 and 2022, the location of the venues or the breakdown costs of these events. Your request for this information is therefore refused under section 18(g) of the OIA, as the information is not held by Inland Revenue and we do not believe it is held by another agency.

### **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 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**

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.

Thank you for your request.

Yours sincerely



Corey Sinclair  
**Deputy Commissioner, Enterprise Services**