



5 December 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 November 2023. You requested the following:

1. Provide the number of requests made to the Commissioner under section 318(3) in the last five years (or any other period for which the information is more readily available).
2. Provide the number of requests covered in (1) above which (a) were not provided with the "no objection" letter, and (b) if the information is readily available, the reasons for the "no objection" request being turned down.
3. From the information that is readily available, if any, relevant related statistics.

Item 1

The table below displays the number of requests made to the Commissioner of Inland Revenue under Section 318(3) of the Companies Act 1993 from 26 April 2019 to 22 November 2023. The data is grouped by tax years and broken down by the number of distinct customers that applied, and the total number of letters issued for any given year. Please note that the total number of letters issued includes both with and without a 'no objection' letter.

	2019 - 20	2020 - 21	2021 - 22	2022 - 23	2023 - 24	All Time
Distinct Customers	10,554	13,704	15,109	16,501	13,047	68,915
Total Letters	11,546	14,258	15,713	17,243	13,410	72,170

Item 2

The letter that is used to respond to a request under Section 318(3) of the Companies Act 1993 can be tailored towards accepting and declining a request, however the way in which these letters are tailored is not tracked. To determine the specific outcome of these requests would involve significant manual review and would impose unreasonable administrative burdens on Inland Revenue's operations. Therefore, I have decided to refuse this part of your request under section 18(f) of the OIA, the information requested cannot be made available without substantial collation or research. I considered whether consulting with you, charging, or extending your request would help us to provide an answer to your request. However, I determined we would not be able to provide the information requested without substantial effort.

Item 3

Inland Revenue does not maintain any relevant related statistics regarding the issuance of 'no objection' letters. Therefore, I am refusing this part of your request under section 18(g) of the OIA, the information requested is not held by Inland Revenue and I have no grounds to believe the information is either held by another agency or connected more closely with the functions of 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 via: 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 via email at: 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) 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 again for your request.

Yours sincerely



Richard Philp
Customer Segment Leader