

5 December 2023

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your Official Information Act 1982 (OIA) request, received on 12 November 2023. You requested the following:

1. (...) if ir commissioner and chief executive mersi has a written no surprises and/or escalation internal policy, rules or guidance. if mr mersi does have such a document policy i request a hard copy under sec 22 oi act (...).
2. (...) if no such ir internal policies exist about no surprises to commissioner mersi and secondly about escalation to mr mersi i request to be informed about what actions he has taken to ensure he is fully informed of issues that could effect ir in the minds of the public , the govt and parliament. (...).

Item 1

Inland Revenue does not have a written no surprises or escalation policy on when matters are escalated to the Commissioner of Inland Revenue. Therefore, I am refusing this part of your request under section 18(e) of the OIA, as the document alleged to contain the information requested does not exist.

Item 2

Inland Revenue takes a tailored approach in managing different issues, dealing with each matter individually. Decisions, including whether to escalate the situation to the CIR, are made by evaluating the specifics of each case.

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.

Alternatively, under section 28(3) of the OIA, you have the right to seek an investigation and review by the Ombudsman of my response to your request. Information about how to make a complaint is available at www.ombudsman.parliament.nz or via freephone on 0800 802 602. Alternatively, you can email info@ombudsman.parliament.govt.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 (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 Ministers and officials.

Thank you for your request.

Yours sincerely



Josh Green
Domain Lead, Governance and Ministerial Services