



15 December 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 December 2023. You requested the following:

(...) what an LTS Manager is, what are they managing? What do they do? Is it a big team? Where do they operate out of? For the sake of completeness [sic], LTS Manager in the context of your document titled ' Operational Guidelines: Section 6A Settlements (...).

The document *Operational Guidelines: Section 6A Settlements (2016 Guidelines)*, dated 22 June 2016, you referred to in your request has been superseded by document *Operational Guidelines: Section 6A Settlements*, dated 30 August 2023, which is available on Inland Revenue's Tax Technical website at taxtechnical.ird.govt.nz.

In the context of the 2016 Guidelines, Legal and Technical Services (LTS) Managers were regional managers responsible for overseeing the activities of Legal and Technical Services team members. The team comprised Solicitors, Technical Advisors, and Team Leads. Each LTS Manager had oversight of around 30 team members, who were responsible for offering legal and technical guidance across various aspects of tax system administration.

Following the restructuring of Inland Revenue, the Legal and Technical Services group was integrated into the Legal Services Unit.

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 again for your request.

Yours sincerely



Daniel Hicks
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