



9 December 2024



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 December 2024. You requested the following:

I'm getting in touch to please confirm the details of your agency's staff Christmas party, with significant public interest in public sector spending. Are you please able to confirm what the plans are, a breakdown of costs, whether staff are at all paying or expected to bring their own drinks or food, and whether it is in-house or at an external site? In addition, can you please clarify if Christmas parties are being scaled back or are at all different this year in relation to a savings directive?

Inland Revenue does not hold a single end-of-year function as it is a large department with many different sites around the country. Instead, events are arranged at a team level and can vary in location.

In recognition of the mahi our employees do throughout the year, Inland Revenue contributes up to \$25 (GST inclusive) per employee for catering at an end-of-year function. The \$25 per employee may not be spent on guest speakers, alcohol or gifts. Any costs beyond the \$25 per employee must be personally covered. Flights and accommodation costs are only incurred if the function coincides with normal business travel. The contribution from Inland Revenue has not changed this year.

Since end-of-year celebrations are organised at the team level, Inland Revenue does not capture details of individual team function plans or venue locations, or whether these functions are scaled back or different from previous years, in a reportable way. Therefore, your request for this information is 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 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 ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by 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 (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may 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



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