



16 February 2024

[REDACTED]

[REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 January 2024. You requested the following:

- 1. An update as to when IR may release its position on the recent changes regarding the two-year bright-line and interest deductibility phasing in, understand the bright lines rules don't kick in till July 2024, but an approximate date would be mint hey. I am confident you would have some workflow tracking mechanism in your dynamic organisation*
- 2. I would love to see the cabinet papers or the like - what I am after is the documents where IR may have endorsed or discouraged or provided feedback on the interest deductibility phasing in along with the 2-year bright-line period rules, I am confident the documents would exist along with perhaps emails or notes of officials from IR meeting with the cabinet.*

Item 1 does not constitute a request for official information under the OIA. Official information is any information held by an agency subject to the OIA. This includes:

- documents, reports, memoranda, letters, emails and drafts
- non-written information, such as video or tape recordings
- the reasons for any decisions that have been made about you
- manuals that set out internal rules, principles, policies or guidelines for decision-making
- agendas and minutes of meetings, including those not open to the public

Responding to your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website)<sup>1</sup>

Your request for specific advice, feedback or Cabinet material provided on interest deductibility is withheld under section 9(2)(f)(iv) of the OIA, to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials. Advice considered part of Budget 2024 will follow the normal proactive release process.

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<sup>1</sup> [Your ability to request official information | Ombudsman New Zealand](#)

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Your request for specific advice, feedback or Cabinet material provided on the 2-year bright-line period rules is refused section 18(d) of the OIA, the information requested will soon be publicly available as part of the Mini Budget proactive release process on the Treasury's website ([treasury.govt.nz](http://treasury.govt.nz)).

There are no emails or notes of officials from Inland Revenue meeting with Cabinet, this part of your request is therefore refused under section 18(e) of the OIA, the documents do not exist

### **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](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**

We intend to publish our response to your request on Inland Revenue's website ([www.ird.govt.nz](http://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 for your request.

Yours sincerely



Chris Gillion

**Policy Lead, Business & Entity Taxation**