



23 February 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 5 February 2024. You requested the following:

- 1. what is the date of the Parliamentary Counsel Office - Inland Revenue Department MOU that is referred to in the following screenshot of page 17 of the November 2023 'Briefing to Incoming Attorney-General' document that is accessible via <https://www.pco.govt.nz/assets/Uploads/pdf/2023-PCO-briefing-incoming-AG.pdf>?*
- 2. has the Inland Revenue Department briefed Hon Simon Watts, Minister of Revenue about the the Parliamentary Counsel Office - Inland Revenue Department MOU (as referred to on page 17 of the document that is linked above)?*
- 3. will the IRD website be updated to include public information about the Parliamentary Counsel Office - Inland Revenue Department MOU?*

### **Information being released**

The current Memorandum of Understanding (MoU) between Inland Revenue and the Parliamentary Counsel Office was signed on 16 December 2020.

Inland Revenue has not briefed the Minister of Revenue on this MoU. The MoU is a document detailing the working relationship between Inland Revenue and the Parliamentary Counsel Office regarding the use of information technology and working together to draft and publish legislation. It is not a matter of policy and Inland Revenue therefore does not believe it is a matter currently relevant to the Minister.

The Inland Revenue website will not be updated to include this MoU. It is not an information sharing agreement and does not have sufficient relevance to taxpayers to warrant its publication.

### **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



Peter Frawley

**Policy Lead, Legislative Drafting & Business**