

29 February 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 February 2024. You requested:

the notes of the briefing to Incoming Minister of Revenue.

On 12 February 2024, you clarified your request to:

1. *the 2023 Briefing to the Incoming Minister of Revenue, and*
2. *the notes of the Briefing to the Incoming Minister of Revenue.*

Item 1

The *Briefing to the Incoming Minister of Revenue November 2023* (BIM) is available on Inland Revenue's website at ird.govt.nz.

Your request is therefore refused under section 18(d) of the OIA, as the information requested is publicly available.

Item 2

The *Briefing to the Incoming Minister of Revenue* (BIM) was created through a collaborative process involving a wide range of people across Inland Revenue. These people worked together to suggest potential content, and then worked together to write and review draft content. I have interpreted your request for "notes" of the BIM as a request for the notes that were made during the BIM's drafting process.

I have decided to refuse your request for notes of the BIM under section 9(2)(g)(i) of the OIA, to maintain the effective conduct of public affairs through the free and frank expression of opinions.

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.

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, 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



Josh Green

Domain Lead, Governance and Ministerial Services