



16 January 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 November 2023. You requested the following:

...what are the differences between and I/S, C/S & O/S, TDS and similar statements that I might have missed. I wondered how long does it take issue a statement (on average), how big are the teams that contribute to a statement (on average).

... I would welcome ballpark timings, as I understand that each statement is dynamic.

Inland Revenue's Tax Technical website has descriptions of each type of publication, which can be found at taxtechnical.ird.govt.nz/about/about-our-publications. Your request for the differences between publications on Inland Revenue's Tax Technical website is therefore refused under section 18(d) of the OIA, as the information requested is publicly available.

Commissioner's Statements and Operational Statements are produced by Inland Revenue's Technical Standards team which is part of Legal Services. This team also produce Standard Practice Statements, Revenue Alerts, Operational Positions and Determinations for external audiences. The Tax Counsel Office issues Interpretation Statements, Interpretation Guidelines, Issues papers, Technical Decision Summaries, Public Rulings, Questions We've Been Asked, and Product Rulings (in conjunction with Customer and Compliance Services).

For published statements by Technical Standards, the time taken will depend on the issue, the process, and other priorities. At one end of the spectrum, when responding to an urgent issue, an item can take only days or weeks to produce. At the other end of the spectrum, an item that is the result of a long-term project and involves consultation with the public and practitioners and can take 18 months.

The size of the team working on one item varies depending on the item and the issue. Most commonly, there is a drafter and a reviewer/sign off, these people are at the core of the team. However, the item will be the result of a collaborative effort involving different people across Inland Revenue. For instance, we consult with and involve other staff in testing and refining our items. This means you may have frontline staff, policy people, technical experts and systems people that come in and assist the team at different times.

For published statements by the Tax Counsel Office, the team size is usually two to three people. These can take up to 18 months to complete depending on the complexity and sensitivity of the issue - this includes a full public consultation process. Less complex statements are likely finished within 12 months including full consultation. Specifically for technical decision summaries, the team size is usually two people (on average), and these usually take around 13 weeks to complete.

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



Matthew Evans
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