



29 January 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 December 2023. You requested the following:

Most recent draft of the annual report under the Tax Principles Reporting Act 2023.

Due to public interest, Inland Revenue intends to publish a copy of the report drafted to comply with the now repealed Taxation Principles Reporting Act 2023. The draft report will be published in early February 2024 on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz). Your request is therefore refused under section 18(d) of the OIA, as the information will soon be publicly available.

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 (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.

Yours sincerely

[REDACTED]
Felicity Barker
Policy Director