

12 July 2021

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 19 June 2021. You asked:

What is average cost per square metre of floor area claimed or recorded as a business expense for working from home in New Zealand as known information held by Inland Revenue.

While amount claimed per square metre for those working from home is included in tax returns, this is combined with other expenses. Inland Revenue is not able to specifically identify the proportion of total expenses related to home-office expenditure to calculate the average amount claimed. I have therefore decided to refuse your request under section 18(e) of the OIA as the information requested does not exist.

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.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available either at freephone 0800 802 602 or at www.ombudsman.parliament.nz.

Thank you for your request.

Yours sincerely

[REDACTED]

Josh Green
Domain Lead, Governance & Ministerial Services