



5 March 2024

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 February 2024. You requested the following:

The number of companies that are filing regular (at least annual) loan interest RWT to more than 5 shareholders.

Inland Revenue does not hold company shareholder information in a format that allows for comprehensive linking of that information with tax return data for general ad hoc queries. The OIA enables people to request official information from agencies, however the OIA only applies to information that is already held by agencies. "Held" information means the information must be in existence or can be collated or extracted by existing data. In this case, the information requested cannot be made available to you without extensive data analysis by a specialist who would be required to use a new methodology not previously relied on by Inland Revenue.

As such, responding to your request would require Inland Revenue to create new information through the application of complex skill, judgment, and interpretation. As there is no obligation under the OIA for Inland Revenue to create new information, I am therefore refusing your request under section 18(g) of the OIA as Inland Revenue does not hold any official information.

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.

Thank you for your request.

Yours sincerely



Sandra Watson

Policy Lead, Forecasting and Analysis