



12 May 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 April 2022. You requested "any analysis or advice that the IRD has prepared since January 2020 on the effective marginal tax rates that beneficiaries are facing."

On 14 April 2022, you clarified "analysis or advice" is for any reports, briefing notes, aide memoires, and cabinet papers.

I understand you sent a similar OIA request to the Ministry of Social Development (MSD), for any reports, briefing notes, aide memoires, and cabinet papers they prepared since January 2020.

Inland Revenue and the MSD have prepared joint reports that included effective marginal tax rates that beneficiaries are facing. The Minister of Social Development's OIA response will acknowledge the joint reports.

The only item within scope of your request which won't be acknowledged in MSD's response is the *Regulatory Impact Statement: April 2022 Working for Families changes*. This document can be found on Inland Revenue's tax policy website ([taxpolicy.ird.govt.nz/](http://taxpolicy.ird.govt.nz/)) or here: <https://taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2021/2021-ris-working-for-families/2021-ris-working-for-families-pdf.pdf?modified=20211122233750&modified=20211122233750>.

As such, this request is refused under section 18(d) of the OIA, as the document is 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](mailto: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](mailto:info@ombudsman.parliament.nz).

### Publishing of OIA response

Please note that, Inland Revenue regularly publishes, on its website, responses to requests that may be of interest to the wider public. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you again for your request. I trust that the information provided is of assistance to you.

Yours sincerely

[REDACTED]  
Charles Ngaki  
Policy Lead