



24 May 2022

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 26 April 2022. You requested:

*Copies of any briefings, papers, aides memoire or similar provided to Ministers (including the Minister of Finance and the Minister of Revenue) since 1 January 2020 relating to:*

- *extending the bright-line test to farmland and commercial properties*
- *a vacant land tax.*

Inland Revenue has not provided Ministers with any documents about extending the bright-line test to farmland and commercial properties, or about a vacant land tax, since 1 January 2020. There are therefore no Inland Revenue documents in the scope of your request.

Accordingly, your request is refused under section 18(e) of the OIA, as the document containing the information requested does not exist.

However, there is a Treasury report that may be useful to you. The report, *Outline of measures to moderate house price growth* (7 December 2020), is published on the Treasury's website (treasury.govt.nz). You can find the report by searching for "tax and housing", or at the link: <https://www.treasury.govt.nz/publications/information-release/tax-and-housing>.

### ***Rights 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 at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

### ***Publishing of OIA responses***

Please note that Inland Revenue regularly publishes, on its website, responses to requests that may be of interest to the wider public. If this response is published, your personal details and any information that would identify you will be removed.

Thank you for your request.

Yours sincerely

[Redacted signature]

Chris Gillion  
**Policy Lead, Policy & Regulatory Stewardship**

Ref: 22OIA1819