



8 September 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 August 2023. You requested the following:

IRD may well have produced internal operational costings for setting up zero-rating for food, or for fruit and vegetables – both an up-front cost and an ongoing cost.

... I'd love to know whether any such costings were produced, and what the estimates wound up looking like. If only very rough internal ballpark costings were produced, I'd be happy to see those.

Inland Revenue did not produce any internal operational costings for setting up zero-rating for food, including fruit and vegetables. I am therefore refusing your request under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I have no grounds to believe it is held or more closely connected to the functions of another agency.

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

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely

[Redacted signature]

Graeme Morrison
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