



11 September 2024

[REDACTED]  
[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 August 2024. You requested the following:

*...Since the aforementioned Taxation (Income Tax Rate and Other Amendments) Act's introduction:*

1. *A full list of each instance where these powers have been used to gather information
  - o *i.e. these powers were used for the high wealth individuals research project. Please also list any other instances of these powers being used.**
2. *The findings of each project where these powers have been invoked, with the exception of the high wealth individuals research project*
3. *A list of positions/job titles of all staff who have been involved in projects involving use of information-gathering powers, with the exception of the high wealth individuals research project.
  - o *Please break these down by project**
4. *The cost of each project where these powers were invoked (including the high wealth individuals report)
  - o *Please provide a breakdown of costs**
5. *The timeline of each project where these powers were invoked (including the high wealth individuals report)*
6. *For instances other than the high wealth individuals research project, a breakdown of how the decision to invoke these information-gathering powers was reached.*
7. *Please also provide a breakdown of how the IRD weighs using these powers against privacy concerns.*
8. *Please provide any instances where invoking these powers was considered, but ultimately decided against.
  - o *Please provide a breakdown with reasons why each such instance was rejected**

### **Trust disclosure requirements**

Increased trust disclosure requirements were introduced by section 59BA of the Taxation (Income Tax Rate and Other Amendments) Act 2020. However, as these are requirements included in the annual trust tax return rather than "powers" exercised by the Commissioner of Inland Revenue, they are outside the scope of this OIA request. Section 59BAB was introduced

alongside the increased disclosure requirements, which allows the Commissioner to collect information for prior years. The Commissioner has not exercised the ability to request information under section 59BAB.

#### Item 1

Section 17GB of the Tax Administration Act 1994 has only been used once in relation to the high-wealth individuals (HWI) research project.

#### Items 2, 3, and 6

As section 17GB has not been used in any other instances except for the HWI research project, there are no other findings, positions/job titles of staff involved, and breakdown of decisions to provide as requested in items 2, 3, and 6. Therefore, your request for this information is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

#### Item 4

The tables below detail the costs of the HWI research project.

**Table 1: Cost of HWI research project for 2021/2022 and 2022/2023 financial years.**

	2021-2022 Actual (\$ million)	2022-2023 Actual (\$ million)	Total Actual (\$ million)
Staff	1.481	0.961	2.442
Contractors and Consultants	0.316	0.477	0.793
Other	0.102	0.010	0.112
<b>Total</b>	<b>1.899</b>	<b>1.448</b>	<b>3.347</b>

**Table 2: Breakdown of 'other' expenses for the HWI research project**

	2021-2022 Actual (\$)	2022-2023 Actual (\$)
External secondment from another agency	71,341	5,763
Legal expenses	20,000	
IT service contract	4,881	
Travel	4,517	3,764
Sundry	1,372	49
<b>Total</b>	<b>102,111</b>	<b>9,577</b>

**Item 5**

A timeline of when section 17GB was invoked in relation to the HWI research project is provided in Appendix C of the final report. This is published on Inland Revenue's website here: [High-Wealth Individuals Research Project Report - April 2023 \(ird.govt.nz\)](https://www.ird.govt.nz/high-wealth-individuals-research-project-report-april-2023).

Therefore, your request for a timeline of each project where section 17GB was invoked is refused under section 18(d) of the OIA, as the information is publicly available.

Further details regarding each of the collections is available on Inland Revenue's HWI research project online document library under "Questionnaire Guides": [Online Document Library - High-wealth Individuals Research Project \(ird.govt.nz\)](https://www.ird.govt.nz/online-document-library-high-wealth-individuals-research-project).

**Item 7**

Privacy impact assessments relating to the HWI research project are also published on Inland Revenue's HWI research project online document library (link above) under "Privacy impact assessments".

Therefore, your request for a breakdown of how Inland Revenue weighs using section 17GB against privacy concerns is refused under section 18(d) of the OIA, as the information is publicly available.

You may also be interested in the draft operational statement released on matters, including privacy, that the Commissioner will consider before issuing a request. This was published on Inland Revenue's Tax Technical website at: [Section 17GB notices – the Commissioner's power to obtain information for tax policy purposes \(ird.govt.nz\)](https://www.ird.govt.nz/section-17gb-notice-commissioners-power-obtain-information-tax-policy-purposes).

**Item 8**

Inland Revenue contemplated using section 17GB in order to obtain information from Accident Compensation Corporation (ACC) to assist the costing of policy changes to lump sum payments made by ACC.

The information was collected by other means that Inland Revenue considered more appropriate in the context.

**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).

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 ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may 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 again for your request.

Yours sincerely



Felicity Barker  
**Policy Lead, Economics**