



8 October 2021

Do Kim  
fyi-request-16942-552a38e3@requests.fyi.org.nz

Dear Do Kim

Thank you for your request of 30 September 2021, made under the Official Information Act 1982 (OIA). You requested:

*I would like to obtain the information collected during the consultation process for the new interest destructibility proposal.*

<https://aus01.safelinks.protection.outlook.com/?url=https%3A%2F%2Ftaxpolicy.ird.govt.nz%2Fconsultation%2F2021%2Finterest-deductibility&data=04%7C01%7Coia%40ird.govt.nz%7C2a7317c2d7ff4fd3df1408d983891fd0%7Cfb39e3e923a9404e93a2b42a87d94f35%7C1%7C0%7C637685447829043614%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Iik1haWwiLCJXVCi6Mn0%3D%7C3000&odata=TgQgZJGSXOaiyamfLXC62hixRzPRgmoiXavzqOfayPg%3D&reserved=0>

*This includes, but not limited to,*

- 1) *All feedback submitted (I don't require personal details)*
- 2) *Statistical analysis if you performed one*
- 3) *Qualitative analysis which summarises the consultation collected*
- 4) *Reports and recommendations made to the Government*
- 5) *Government's decision making process on how they came up with the new tax policy announced 28/9 especially in relation to the consultation feedback*

<https://aus01.safelinks.protection.outlook.com/?url=https%3A%2F%2Ftaxpolicy.ird.govt.nz%2Fnews%2F2021%2F2021-09-28-interest-limitation-proposals&data=04%7C01%7Coia%40ird.govt.nz%7C2a7317c2d7ff4fd3df1408d983891fd0%7Cfb39e3e923a9404e93a2b42a87d94f35%7C1%7C0%7C637685447829053609%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Iik1haWwiLCJXVCi6Mn0%3D%7C3000&odata=BerAnc4ToSFqJG5yTx0ejGth3HXYhwWzV463ZjyMBhw%3D&reserved=0>

I believe that part 4 of your request, for "reports and recommendations made to the Government", and part 5 of your request, for the "Government's decision making process on how they came up with the new tax policy announced 28/9 especially in relation to the consultation feedback", are more closely connected with the functions of the Minister of Revenue.

Accordingly, under section 14(b)(ii) of the OIA, parts 4 and 5 of your request have been transferred to the Minister of Revenue. The Minister of Revenue will have 20 working days from receiving this transfer to make a decision on those parts of your request.

Ref: 22OIA1336

**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 can 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).

Thank you for your request.

Yours sincerely



Josh Green  
**Domain Lead, Governance & Ministerial Services**