



26 November 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.

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.*

On 8 October 2021, questions 4 and 5 of your request were transferred to the Minister of Revenue under section 14(b)(ii) of the OIA.

On 26 October 2012, the time limit for deciding on questions 1, 2 and 3 of your request was extended to 26 November 2021, due to the large quantity of information involved.

Question 1: All feedback submitted

The submissions we received on the discussion document about the new interest destructibility proposal are released to you. The submissions we received are attached, numbered from 0001 to 0485.

Personal information has been withheld from the submissions under section 9(2)(a) of the OIA, to protect the privacy of natural persons.

Commercially sensitive information has been withheld from the submissions under section 9(2)(b)(ii) of the OIA, to protect people's commercial positions.

Question 2: Statistical analysis

Statistical analysis of the new interest destructibility proposal is published on Inland Revenue's tax policy website in the *Regulatory Impact Statement: Limiting interest destructibility on residential investment property*. A link to the Regulatory Impact Statement is: [Regulatory Impact Statement](https://taxpolicy.ird.govt.nz/publications), or you can search for it at <https://taxpolicy.ird.govt.nz/publications>.

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This part of your request is therefore refused under section 18(d) of the OIA, as the information is publicly available.

Question 3: Qualitative analysis

Qualitative analysis, summarising the consultation we received about the new interest destructibility proposal will soon be published on Inland Revenue's tax policy website. You will be able to read the analysis at <https://taxpolicy.ird.govt.nz/>.

This part of your request is therefore refused under section 18(d) of the OIA, as the information will soon be publicly available.

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.

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.

Thank you for your request.

Yours sincerely



Chris Gillion
Policy Lead, Policy & Regulatory Stewardship