

Hon Simon Watts

Minister of Climate Change
Minister of Revenue



MOIA 010-24

T Murray
fyi-request-25615-7c6cce35@requests.fyi.org.nz

Dear T Murray

Thank you for your request made under the Official Information Act 1982 (OIA), received on 3 February 2024. You requested the following:

Can you please provide a list of all formal advice received and the date of its receipt since 27 November 2023

On the following page is a list of documents I received in my capacity as Minister of Revenue from Inland Revenue between 27 November 2023 and 3 February 2024 inclusive. 12 titles are withheld in full under section 9(2)(f)(iv) of the OIA, to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials.

As is required by section 9(1) of the OIA, I have considered whether the grounds for withholding this information required are outweighed by other public interest considerations which would make it desirable to make this information available. In this instance, I do not consider that to be the case.

If you disagree with my decision, you have the right under section 28(3) of the OIA to ask the Ombudsman to investigate and review my decision. The office of the Ombudsman can be contacted by email at: info@ombudsman.parliament.nz.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Simon Watts', with a long horizontal stroke extending to the right.

Hon Simon Watts
Minister of Revenue

List of formal advice received in my capacity as Minister of Revenue between 27 November 2023 and 3 February 2024, inclusive.

Date	Document description
27/11/2023	Inland Revenue report: Briefing to the Minister of Revenue
28/11/2023	CPI indexation of Family Tax Credit and Best Start Tax Credit
29/11/2023	OECD Pillar One — proposed objection to Amount B Report
30/11/2023	Student Loan Scheme (Repayment Threshold) Regulations 2024-25
30/11/2023	Timing of delivery for your immediate tax priorities
01/12/2023	Repeal of the Taxation Principles Reporting Act 2023
04/12/2023	Student loan repayment threshold adjustment – further information
04/12/2023	Platform economy GST rules
05/12/2023	Written briefing to the Finance and Expenditure Committee
05/12/2023	Tax policy options for Mini Budget
06/12/2023	2023 Half Year Economic and Fiscal Update for non-departmental expenditure appropriations
12/12/2023	2023 Half Year Economic and Fiscal Update of Benefit Forecasts for Vote Social Development
13/12/2023	2023 Half-Year Economic and Fiscal Update submission for the Research and Development Tax Incentive appropriation
14/12/2023	Amount B update following OECD meeting
14/12/2023	Tax forecasts for the 2023 Half-Year Economic and Fiscal Update
14/12/2023	Progress of the DST Bill post-reinstatement
15/12/2023	Weekly Status Report
15/12/2023	Key Direction on FamilyBoost tax credit
20/12/2023	Setting Effective Dates for Global Anti-Base Erosion Tax ("gloBE Rules")
20/12/2023	The purpose and uses of the Tax Policy scorecard
20/12/2023	Trusts overview
20/12/2023	Domestic trust disclosures
20/12/2023	Coalition agreement compliance funding initiative
20/12/2023	Inland Revenue's Tax Compliance Strategy
20/12/2023	Overview of issues in international tax
20/12/2023	Disposals of trading stock at below market value
20/12/2023	Departmental Report on the Taxation (Annual Rates for 2023–24, Multinational Tax and Remedial Matters) Bill
20/12/2023	Inland Revenue's financial position leading into Budget 2024
11/01/2024	Your priorities for the Revenue Portfolio
12/01/2024	Public Advice and Guidance, Tax Counsel Office
15/01/2024	Proposed Private Sector Reference Group
16/01/2024	Cabinet paper – FamilyBoost direction
18/01/2024	Order in Council: amending New Zealand's list of AEOI Reportable Jurisdictions
24/01/2024	Tax Treaty Work Programme
24/01/2024	Updates to interest rates used by the tax system
25/01/2024	Vote Revenue: Office of the Auditor-General Audit Letter 2022/23: Unappropriated Expenditure
26/01/2024	Weekly Status Report
29/01/2024	Tax monitoring report: Collections to December 2023
01/02/2024	Weekly Status Report
01/02/2024	Context for monthly tax outturn reporting (refer December outturn report IR2024/020)
02/02/2024	Performance Measurement Framework overview