

5 December 2017

Rick Zwaan  
fyi-request-6807-0c313732@requests.fyi.org.nz

Dear Mr Zwaan

Thank you for your request made under the Official Information Act 1982 (the Act), and received on 7 November 2017. You requested the following:

*All correspondence, briefings, advice, memos or other such documents related to the recently publicised 'Paradise Papers'.*

### **Information to be released**

A copy of the briefing note *BN2017/568: 'Paradise Papers' information leak* is attached to this response.

Some information has been redacted in accordance with section 18(c)(i) of the Act, as releasing the information would be contrary to the provisions of a specified enactment, namely section 81 of the Tax Administration Act 1994(TAA).

The information in question identifies a specific taxpayer and is therefore tax secret under section 81 of the TAA. Tax secret information can only be disclosed if an exception to secrecy applies and the Commissioner exercises her discretion to release the information.

I have considered the relevant exceptions to secrecy as set out in section 81 of the TAA and none apply in this case. In my view, disclosure of information about a taxpayer to a person who is not that taxpayer's nominated representative would be contrary to section 81 of the TAA.

Names and contact details of individuals have also been withheld under section 9(2)(a) of the Act, in order to protect the privacy of natural persons. There are no countervailing public interest considerations that justify the release of this information.

### **Information to be refused**

International Revenue Strategy has been communicating with tax authorities and Joint International Taskforce on Shared Intelligence and Collaboration partners in relation to the Paradise Papers leak. Your request for all information pertaining to these communications is refused. In accordance with the analysis above, this information is tax secret and I do not consider that any exception applies that allows for me to release this information to you.

In making my decision, I have considered whether I could provide you with the titles of these documents but have concluded that I cannot. The titles all contain tax secret information and, once redactions were applied, would completely lose their meaning.

## **Right of review**

If you disagree with my decision, you have the right under section 28(3) of the Act to ask the Ombudsman to investigate and review my decision. The Office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington 6143.

Alternatively, you may have the decision reviewed by an Inland Revenue review officer. This does not preclude you from subsequently seeking a review by the Ombudsman if you are not satisfied with the department's internal review. If you would like an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your request.

Thank you for your request. I trust that this information is of assistance to you.

Yours sincerely

A handwritten signature in cursive script, appearing to read 'J. Burrage', written in dark ink.

Jonathan Burrage  
**Manager, Government & Executive Services**