



24 April 2026

[Redacted]
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Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to Inland Revenue from the Treasury on 25 March 2026. You requested the following documents:

1. *Inland Revenue Report IR2026/034: Decrease in FBT prescribed rate of interest for January 2026 quarter*
2. *Inland Revenue Briefing Note BN2026/042: Investment Boost information*
3. *Inland Revenue Briefing Note IR2026/032: Vote Revenue: 2026 Preliminary Budget Economic and Fiscal Update for the Research and Development Tax Incentive appropriation*
4. *Inland Revenue Briefing Note BN2026/060: Taxation and the not-for-profit sector: Virtual meetings with submitters*
5. *Inland Revenue Report IR2026/056: Preliminary evaluative assessment of the direct effects of compliance activities*

Information withheld

I have decided to withhold in full item 3, *IR2026/032: Vote Revenue: 2026 Preliminary Budget Economic and Fiscal Update for the Research and Development Tax Incentive appropriation*, and item 4, *BN2026/060 Taxation and the not-for-profit sector: Virtual meetings with submitters* under section 9(2)(f)(iv) of the OIA, to maintain the current constitutional conventions protecting the advice tendered by Ministers of the Crown and officials.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Information publicly available/soon to be publicly available

Your request for item 1, *IR2026/034: Decrease in FBT prescribed rate of interest for January 2026 quarter*, is refused under section 18(d) of the OIA, as the information will soon be publicly available on Inland Revenue's Tax Policy website (taxpolicy.ird.govt.nz).

Your request for item 2, *BN2026/042: Investment Boost information*, is refused under section 18(d) of the OIA, as the document is publicly available on Inland Revenue's Tax Policy website: taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2026/bn-2026-042.pdf?modified

Your request for item 5, *IR2026/056: Preliminary evaluative assessment of the direct effects of compliance activities*, is refused under section 18(d) of the OIA, as the document is publicly

available on Inland Revenue's Tax Policy website: taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2026/ir-2026-056-.pdf?modified=20260413024122

Right of review

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

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (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



Fergus Welsh
Enterprise Leader - Finance