



11 December 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 November 2025. You requested the following:

...copies or all delegations from the Commissioner to the Department's automated system together with copies of all advice to the Commissioner on the ability of the Commissioner to delegate his/her discretion to automated systems. This request is made pursuant to the Official Information Act.

Information withheld or refused

Under section 7 of the Tax Administration Act 1994 (TAA), the Commissioner of Inland Revenue may delegate his powers in accordance with clauses 2 to 4 of Schedule 6 of the Public Service Act 2020, subject to the limitations laid out in section 7 of the TAA. The Commissioner of Inland Revenue does not make delegations under section 7 of the TAA to an automated system. Therefore, your request is refused under section 18(e) of the OIA, as the information requested does not exist.

Further to this, section 105 of the TAA provides that any assessment or determination made by the Commissioner for the purposes of any Inland Revenue Acts that is made automatically by a computer or other electronic means in response to or as a result of information entered or held in the computer or other electronic medium shall be treated as an assessment or determination made by or under the properly delegated authority of the Commissioner.

I have identified one document in scope of your request for all advice to the Commissioner on their ability to delegate discretion to an automated system. I am withholding this document in full, including the title, under section 9(2)(h) of the OIA, to maintain legal professional privilege.

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.

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.

Thank you again for your request.

Yours sincerely



Daniel Hicks

Domain Lead – Legal Services

