



20 March 2025

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 7 March 2025. You requested the following:

"Kia ora I am not requesting information about the names of parties or information about particular APAs. Please can you advise: - the break down of appropriate methods accepted for current APAs e.g. 50 use CUP - the breakdown of transfer prices in respect of goods e.g. 50 use CUP - the breakdown of transfer prices in respect of services e.g. 50 use CUP - the breakdown of transfer prices in respect of combined goods/services e.g. 50 use CUP Nga mihi nui"

The information you have requested is embedded within each APA document and its associated reports. Significant analysis would be required to review these documents to identify and extract the information necessary to create the information you have requested. I estimate this process would take approximately four to six weeks, which would place a substantial burden on Inland Revenue's resources.

The OIA only applies to information already held by Inland Revenue. There is no obligation to create new information to respond to a request. Therefore, as the information you requested is not currently held by Inland Revenue and would need to be created, I have decided to refuse your request under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I have no reason to believe it is held by or more closely connected to the functions of another agency.

Right 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 by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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



Anu Anand

Service Leader, International Revenue Strategy