



18 March 2026

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 February 2026. You requested the following:

1. *Any policy documents, interpretation statements, technical advice, internal guidance, or legal analysis held by Inland Revenue concerning whether expenditure incurred under an Enforceable Undertaking (including project costs, safety improvement programmes, training initiatives, or public benefit projects) is deductible for income tax purposes.*
2. *Any Inland Revenue consideration of whether Enforceable Undertakings, or Court-approved undertakings accepted as alternatives to prosecution, are distinguished from fines or penalties for the purposes of Interpretation Statement IS 09/01 (Fines and Penalties – Income Tax Deductibility).*
3. *Any correspondence or consultation between Inland Revenue and regulatory agencies (including WorkSafe New Zealand, Maritime New Zealand, Civil Aviation Authority, or other regulators) regarding the tax treatment of Enforceable Undertakings or similar arrangements.*
4. *Any rulings, determinations, or internal discussions addressing whether:*
  - *costs incurred in completing an accepted Enforceable Undertaking; or*
  - *project orders or agreed remediation expenditure arising from such undertakings are treated as deductible business expenditure.*

Despite a reasonable search Inland Revenue has not been able to identify any documentation relating to your request. Therefore, your request is refused under section 18(e) of the OIA, as the information requested does not exist or cannot be found despite a reasonable search.

### **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](mailto: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](http://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



Jonathan Rodgers  
**Group Leader Tax Council Office**