

The Treasury

Foreign Trust Inquiry Information Release

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Key to sections of the Official Information Act 1982 under which information has been withheld.

Certain information in this document has been withheld under one or more of the following sections of the Official Information Act, as applicable:

[1]	to prevent prejudice to the security or defence of New Zealand or the international relations of the government	6(a)
[2]	to protect the privacy of natural persons, including deceased people	9(2)(a)
[3]	to maintain the current constitutional conventions protecting the confidentiality of advice tendered by ministers and officials	9(2)(f)(iv)
[4]	to maintain the effective conduct of public affairs through the free and frank expression of opinions	9(2)(g)(i)
[5]	that the making available of the information requested would be contrary to the provisions of a specified enactment [the Tax Administration Act 1994]	18(c)(i)

Where information has been withheld, a numbered reference to the applicable section of the Official Information Act has been made, as listed above. For example, a [2] appearing where information has been withheld in a release document refers to section 9(2)(a).

In preparing this Information Release, the Treasury has considered the public interest considerations in section 9 and section 18 of the Official Information Act.

Briefing note

Reference: BN2014/621
T2014/2213

Date: 12 December 2014

To: Gary White, Maraina Hak

cc: Struan Little, Deputy Commissioner
Matt Benge, Chief Economist
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[4]

From: Andrea Black (The Treasury) and [4] (Inland Revenue)

Subject: Foreign Trusts Q & A

Please find **attached** requested Q & A notes for the Minister of Revenue for his meeting with representatives of the foreign trusts industry on 18 December 2014.

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Andrea Black
Principal Advisor

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