

Reference: 20150178

18 June 2015



Thank you for your Official Information Act request, received on 20 May 2015. You requested the following:

*"... any advice the Treasury provided to the Government on its moves to "bolster tax rules on property transactions" including a new "bright line test" announced by Prime Minister John Key on May 17. The request should cover the period since the last general election in September 2014".*

### **Information Publicly Available**

The following information is covered by your request and will soon be publicly available as part of the Budget 2015 proactive releases on the Treasury website [www.treasury.govt.nz](http://www.treasury.govt.nz).

<b>Item</b>	<b>Date</b>	<b>Document Description</b>
1.	24 April 2015	Treasury Report: Housing Options
2.	1 May 2015	Treasury and Inland Revenue Joint Report: Additional Information on Housing Options
3.	5 May 2015	Aide Memoire: Taxation of Investment Housing – Additional Information
4.	7 May 2015	Cabinet Paper: Taxes and Housing
5.	8 May 2015	Aide Memoire: Application of new RBNZ asset classification and new IRD bright line test
6.	11 May 2015	Pre-Cab Briefing – 11 May 2015
7.	11 May 2015	Cabinet Minute: Taxes and Housing
8.	18 May 2015	Cabinet Paper: Tax and Property: IRD Numbers and bank accounts
9.	18 May 2015	Cabinet Minute: Tax and Property: IRD Numbers and bank accounts
10.	26 May 2015	Back Pocket Qs & As

Accordingly, I have refused your request for the documents listed in the above table under section 18(d) of the Official Information Act – the information requested is or will soon be publicly available.

Some relevant information will have been removed from documents listed in the above table and should continue to be withheld under the Official Information Act, on the grounds described in the documents.

In making my decision, I have considered the public interest considerations in section 9(1) of the Official Information Act.

Please note that this letter (with your personal details removed) and enclosed documents may be published on the Treasury website.

This fully covers the information you requested. You have the right to ask the Ombudsman to investigate and review my decision.

Yours sincerely

Suzy Morrissey  
**Team Leader, Tax Strategy**