

Reference: 20160096

11 April 2016



Thank you for your Official Information Act request, received on 4 April 2016. You requested:

*“- Since 1 October 2014, all reports, file notes, memos, briefings and correspondence (written and electronic) relating to the OECD's Base Erosion and Profit Shifting (BEPS) work programme in New Zealand law
- Since 1 November 2008, all reports, file notes, memos, briefings and correspondence (written and electronic) pertaining to Panamanian law firm Mossack Fonseca's use of New Zealand Trust law. ”*

The first part of the request for information about OECD's Base Erosion and Profit Shifting Work Programme in NZ was more closely connected to the functions of the Inland Revenue Department and on 8 April 2016 was transferred, under section 14(b)(ii) of the Official Information Act.

Regarding point two of your request relating to Mossack Fonseca, Treasury has conducted a search of its records and I advise that there is no information relevant to your request. Consequently I must decline your request under section 18(e) of the Official Information Act – that the document alleged to contain the information requested does not exist or, despite reasonable efforts to locate it, cannot be found.

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