

Reference: 20240948



21 January 2025

Dear [REDACTED]

Thank you for your Official Information Act request, received by Inland Revenue on 4 December 2024.

You requested various documents, and on 13 December 2024 Inland Revenue notified you that your request for the following documents had been transferred to The Treasury (25OIA1709 refers):

- T2024/2399: Income tax exemption of the New Zealand Superannuation Fund
- IR2024/394: New Zealand Superannuation Fund – options for tax exemption

As notified in that transfer, both titles refer to the same document, and this letter responds to the request of that one document accordingly.

### **Information to be withheld**

The document you have requested is under active consideration by Government Ministers. I have therefore decided to withhold the document in full under the following section of the Official Information Act:

- advice still under consideration, section 9(2)(f)(iv) – to maintain the current constitutional conventions protecting the confidentiality of advice tendered by Ministers and officials.

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 reply addresses the information you requested. You have the right to ask the Ombudsman to investigate and review my decision.

Yours sincerely

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