

27 January 2022

Chuck Schooner
fyi-request-18278-fcd6edb4@requests.fyi.org.nz

Dear Chuck

Thank you for your request of 21 January 2022 under the Official Information Act 1982 (OIA). You have requested:

the contract that a New Zealand Citizen has with the above corporation that a citizen has knowingly and voluntarily entered into and the terms associated with the contract for the taxes I am to pay to this corporation.

Tax in New Zealand is levied by statute and not by contract or agreement. I refer you to Paragraph 40 of Judge Barber's decision in the case Commissioner of Inland Revenue v Boyton (2001) 20 NZTC 17,389 which was later confirmed by the High Court. Judge Barber stated:

A theme of the defendant's submissions seemed to be that his liability in this case is a matter of "contract", presumably with the State or the IRD. In fact, taxation is levied by Parliament and is covered by Statute and not by any system of contracts.

The general legislative authority for imposing and collecting taxes lies in the various Inland Revenue Acts, which are listed in schedule 1 to the Tax Administration Act 1994. Since tax obligations are imposed by statute and not by contract, persons are not able to opt out of them. Those who do not pay the tax which is due from them or otherwise do not meet their obligations under the tax Acts in reliance on such theories will find themselves in breach of the law and subject to the penalties imposed by the law.

As no contract exists for the collection of taxes in New Zealand and tax is levied by statute, your request is refused under section 18(e) of the OIA as the document alleged to contain the requested information does not exist.

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 it. Information about how to ask the Ombudsman to review an OIA decision is available on their website www.ombudsman.parliament.nz.

Thank you for writing.

Yours sincerely



Craig O'Halloran
Officer, Inland Revenue

Ref: 14298965