



23 August 2017

Patrick Brown
fyi-request-6395-b25fd029@requests.fyi.org.nz

Dear Mr Brown

Thank you for your request made under the Official Information Act 1982 (the Act), and received on 11 August 2017. You requested the following:

Could you please provide me with the appropriate Legislation-documentation that proves beyond all doubt that i have to legally pay income tax to the inland revenue department please.

The general legislative authority for imposing and collecting taxes lies in the various Inland Revenue Acts, which are listed in the schedule to the Tax Administration Act 1994. Section BB 2 of the Income Tax Act 2007 sets out some core obligations which include calculating and satisfying income tax liabilities, deducting withholding liabilities and meeting other obligations prescribed under the Act. Section BB 1 imposes income tax on taxable income. Section BD 1(1) sets out what is income and this includes amounts specifically identified in Part C.

Since tax obligations are imposed by statute, 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 will find themselves in breach of the law and subject to the penalties imposed by the law. The tax acts are publicly available at <http://www.legislation.govt.nz/>.

Thank you again for your request.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Leisa Coley'.

Leisa Coley
Manager, Government & Executive Services