

20 December 2021

Tina Marie Kahurangi  
[fyi-request-17993-899ff0de@requests.fyi.org.nz](mailto:fyi-request-17993-899ff0de@requests.fyi.org.nz)

Dear Tina Marie Kahurangi

Thank you for your email of 18 December 2021 requesting a copy of a contract that confirms that you applied for an IRD number in 1984.

Your request is refused under section 53(a) of the Privacy Act 1993 and section 18(e) of the Official Information Act 1982 as the information requested does not exist.

Tax is levied by statute and not by contract or agreement. Therefore, no contract exists. I refer you to Paragraph 40 of Judge Barber's decision in the case *Commissioner of Inland Revenue v Boyton* [2001] DCR 1126 (2001) 20 NZTC 17,389 which was later confirmed by the High Court:

*"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 Inland Revenue Acts, which are listed in schedule 1 of 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.

Inland Revenue does not accept that the Statute Concerning Tallage applies in New Zealand. Under the Imperial Laws Application Act 1988, only specified Imperial enactments are part of the laws of New Zealand. The Statute Concerning Tallage is a confirming charter of the Magna Carta. By virtue of the above Act only chapter 29 of the Magna Carta applies in New Zealand.

The Court of Appeal has held that the Parliament of New Zealand continues to have full power to make laws and *"this power is not limited by the Magna Carta"*. The Magna Carta, by its inclusion in the Imperial Laws Application Act, does not constitute supreme law and does not limit the New Zealand Parliament's sovereignty. Please see the Court of Appeal's decision in the case *Shaw v Commissioner of Inland Revenue* [1999] 3 NZLR 154.

### **Right of Review**

If you disagree with my decision on your request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

Ref: 13980115

You also have the right to seek a review by the Privacy Commissioner of this decision. Information about how to contact the Office of the Privacy Commissioner is available at [www.privacy.org.nz](http://www.privacy.org.nz).

Thank you for writing. I trust that my comments are of assistance.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'C O'Halloran', with a long, sweeping flourish extending to the right.

Craig O'Halloran  
Officer, Inland Revenue