



7 December 2023

M Robinson
Fyi-request-24872-96f81812@requests.fyi.org.nz

Dear M Robinson

Thank you for your request made under the Official Information Act 1982 (OIA), received on 26 November 2023. You requested the following:

The income Tax Act 2007 defines New Zealand as follows:

"New Zealand includes-

(a) The Continental shelf:

(b) The water and the air space above any part of the continental shelf that is beyond New Zealand's territorial sea, as defined in section 3 of the Territorial Sea, Contiguous Zone, and Exclusive Economic Zone Act 1977, if and to the extent to which –

- (i) Any exploration or exploitation to the part, or any natural resource of the part, is or may be undertaken; and*
- (ii) The exploration or exploitation, or any related matter, involves, or would involve any activity on, in, or in relation to the water or air space.*

Does this definition define all parts of New Zealand? If not, can you please provide a complete list of the parts of New Zealand, including every item or element, without omissions or deficiencies?

The definition you have referred to in section YA 1 of the Income Tax Act 2007 (ITA) sets out the area within which the relevant sections of the ITA applies - for the purpose of administering the income tax system. Neither the ITA nor the definition itself purports to define all parts of New Zealand. It is an inclusive definition. It therefore does not exhaustively list what is included in the definition of "New Zealand".

Section 13 of the Legislation Act 2019 (LA) also provides definitions of relevant words regarding "New Zealand" as set out below:

New Zealand or similar words referring to New Zealand, when used as a territorial description, –

- (a) means the islands and territories within the Realm of New Zealand; but
- (b) does not include the self-governing State of the Cook Islands, the self-governing State of Niue, Tokelau, or the Ross Dependency.

territorial limits of New Zealand, **limits of** New Zealand, or a similar expression, when used as a territorial description, means the outer limits of the territorial sea of New Zealand.

South Island or **Te Waipounamu**, both official alternative names, means the island commonly known as the South Island, and includes the islands adjacent to it.

North Island or **Te Ika-a-Māui**, both official alternative names, means the island commonly known as the North Island, and includes the islands adjacent to it.

Inland Revenue does not hold a list that defines all parts of New Zealand. As such your request is refused under section 18(g) of the OIA, the information requested is not held

by Inland Revenue and I do not have grounds for believing that the information is held by or more closely connected to the functions of another department.

Right of Review

If you disagree with my decision on your OIA 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 via: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman via email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Thank you for your request.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Daniel Hicks', written in a cursive style.

Daniel Hicks
Domain Lead, Legal Services