

28 October 2016

Andre  
Fyi-request-4704-8cda7887@requests.fyi.org.nz

Dear Andre,

Thank you for your requests made under the Official Information Act 1982 (the OIA), which we received on 5 October 2016. I have addressed each of your requests below.

*...the definition of 'income'...*

The definition of 'income', for the purposes of the Income Tax Act 2007 (the Act) is found in section YA 1 of the Act. An electronic version of the Act is available on [www.legislation.govt.nz](http://www.legislation.govt.nz).

Therefore, I am refusing this part of your request under section 18(d) of the Official Information Act 1982, as the information is publicly available.

*...the officially "gazette" the requirement for taxpayers to file tax returns. Please provide the volume date and page number.*

Inland Revenue last published the requirements for taxpayer's to file a tax return in the Gazette dated 30 April 1998, notice number 1998-go2681, page 1343.

*...a list of all the tax forms...*

I have interpreted this to be a request for the tax returns on which individual taxpayers can return income. Depending on the individual's circumstances, income can be returned on the IR3 *Individual income tax return* and the IR3NR *Income tax return: Non-resident individual taxpayers*. Please note that while not all individual tax payers are required to file an IR3 or IR3NR return, some tax payers may be issued with, or have the option to request a personal tax summary.

### **Right of review**

You have the right to ask the Ombudsman to investigate and review my decision to withhold this information. The Office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington 6143.

Alternatively, you may have the decision reviewed by a review officer. Choosing the internal right of review does not preclude you from subsequently seeking a review by the Ombudsman should you be dissatisfied with the department's internal review. If an internal review is sought, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your complaint.

Yours sincerely,



Leisa Coley  
**Manager, Government & Executive Services**