

21 April 2020

Paul Roberts  
fyi-request-12571-f30eefe2@requests.fyi.org.nz

Dear Mr Roberts

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 4 April 2020. You requested the following:

*With respect to the Income Tax Act 2007, this Act only defines "Income" for a "Person". Section AA 3 (2) Definitions refers to the definition of a "Person" to the Interpretation Act 1999.*

*In the Interpretation Act, Section 29 defines a Person as "includes a corporation sole, a body corporate, and an unincorporated body".*

*Would you please explain if the IRD's interpretation of this Act includes a Man of flesh and blood under the definition of a Person?*

The definition of person in section 29 of the Interpretation Act 1999 is an inclusive definition.

The District Court in *Commissioner of Inland Revenue v Boyton*, (2001) 20 NZTC 17,389, confirmed the word "person" has its normal meaning of an individual human being (natural person) as well as including the other bodies specified.

The decision in this case was confirmed by the High Court in *Boyton v Commissioner of Inland Revenue*, (2002) 20 NZTC 17,615.

Thank you again for your request. I trust the information provided is of assistance to you.

Yours sincerely



Kerryn McIntosh-Watt  
**Manager Government & Executive Services**

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