



Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045
New Zealand

10 November 2021

Mr Roger Bicknell
fyi-request-17166-5384ec02@requests.fyi.org.nz

Dear Mr Bicknell

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 October 2021. You requested the following:

How many individuals in 2020 attempted to avoid taxation by claiming they were 'sovereign citizens' and that the IRD lacked authority to level tax?

I confirm that we have received correspondence from individuals claiming to be *sovereign citizens* and that Inland Revenue has no authority to levy taxes. These individuals put forward novel theories as justification for not being subject to the laws that require them to pay tax. None of these theories have been established as having any credibility at law and the New Zealand Courts have consistently dismissed them as having no foundation.

While we have received *sovereign citizen* correspondence, we have not recorded the numbers of individuals who made such claims. The correspondence is recorded in our system as general correspondence and is not distinguishable from other general correspondence. Given the thousands of pieces of correspondence we have received in the past year it would take substantial collation to determine the numbers received.

As the information requested cannot be made available without substantial collation or research your request is declined under section 18(f) of the Official Information Act 1982.

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 at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, you have the right to ask the Ombudsman to investigate and review my decision. Information about how to ask the *Ombudsman to review an OIA decision* is available on their website www.ombudsman.parliament.nz.

Thank you for your request.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'C O'Halloran', written over a light blue rectangular background.

Craig O'Halloran
Officer, Inland Revenue

Ref: 22OIA1342