



18 December 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 November 2024. You requested the following:

*"Can you please provide any information that Inland Revenue holds on the Dalglish case, and its relevance to the royalty definition in income tax legislation? It would be most ideal if you could provide information on the policy development of the royalty definition in the Land and Income Tax Act 1954, from before 30 September 1954. However, if you have any information from later periods in time concerning the relevance of the Dalglish case or which confirms that the Dalglish case influenced New Zealand's royalty definition, that would also be helpful."*

### **Information withheld or refused**

Inland Revenue holds no information on how the Dalglish case influenced New Zealand's royalty definition in the Land and Income Tax Act 1954 or any subsequent Acts.

Therefore, your request is refused in full under section 18(e) of the OIA, as the document alleged to contain the information requested does not exist or cannot be found.

### **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](mailto: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 by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

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

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Peter Frawley  
**Policy Lead, Legislative Drafting & Business**