



16 November 2022

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 October 2022. You requested the following:

1. *Is the Chief Executive Officer of IRD sworn to uphold all New Zealand legislation?*
2. *Are any other staff, agents, or assigns sworn to uphold New Zealand legislation, and if so, what are their roles?*

### **Question 1**

The Commissioner of Inland Revenue does not swear an oath either to uphold all New Zealand legislation or in regard to his functions, powers or duties. When carrying out (or attempting to carry out) his functions, powers or duties as Commissioner, he must act lawfully. The Commissioner must also comply with all New Zealand legislation (like all New Zealand individuals and entities).

### **Question 2**

Inland Revenue staff do not swear an oath to uphold all New Zealand legislation. As with the Commissioner himself, all staff are obliged to act lawfully when carrying out (or attempting to carry out) their functions, powers or duties, and must comply with all New Zealand legislation.

### **Publishing of OIA response**

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest and will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely

[Redacted Signature]

**Jessica Griffin**

Group Lead, Customer and Compliance Services- Business Significant Enterprises