



Tax Working Group
Te Awheawhe Tāke

Tax Working Group Information Release

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This paper has been prepared by a member of the Tax Working Group for consideration by the whole Tax Working Group.

The advice represents the preliminary views of the member who prepared the paper and does not necessarily represent the views of the whole Group or the Government.



TWG Capital Income Sub-Group Report back 19 July 2018

Recap

- What to tax
- When to tax
- Calculating gains
- Losses
- Rate of tax
- Transition

Topics to discuss

- Loss ring-fencing – Cabinet paper
- Rollover on death
- Māori issues
- Treatment of various investments, including:
 - Kiwisaver/PIEs
 - Shares (including issues of double-tax and double-deductions)
 - Foreign shares
- IR administration
- Social policy