



**Tax Working Group Information Release**

**Release Document**

**September 2018**

**[taxworkinggroup.govt.nz/key-documents](http://taxworkinggroup.govt.nz/key-documents)**

*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.*

**Key to sections of the Official Information Act 1982 under which information has been withheld.**

**Certain information in this document has been withheld under one or more of the following sections of the Official Information Act, as applicable:**

**[1] 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions;**

**[2] 9(2)(a) - to protect the privacy of natural persons, including deceased people.**

**Where information has been withheld, a numbered reference to the applicable section of the Official Information Act has been made, as listed above. For example, a [1] appearing where information has been withheld in a release document refers to section 9(2)(a).**

**In preparing this Information Release, the Treasury has considered the public interest considerations in section 9(1) of the Official Information Act.**

# Agenda

Date: Friday 3 August 2018 Time: 9:00am – 3:30pm

Location: Auckland Law School

Attendees: Geof Nightingale (Chair), Hinerangi Raumati-Tu’ua, Joanne Hodge, Kirk Hope, Michelle Redington, Nick Malarao, Robin Oliver, Craig Elliffe, Marjan van den Belt, Bill Rosenberg

Apologies: Sir Michael Cullen

Independent  
Advisor: Andrea Black

Secretariat: Mark Vink, Paul Kilford, Bevan Lye, Steve Mack, Matt Benge, Rachel Lilly (Note taker), Emma Grigg, Phil Whittington

		Discussion	Presenter
1.	9:30am – 9:45am	<b>Administration</b> 1.1 Minutes from previous meeting 1.2 Forward Agenda 1.3 Proactive Release, including errata	Chair Paul Kilford
2.	9:45am – 10:45am	Potential high-level effects of TWG’s proposed tax changes	Steve Mack
3.	10:45am – 11:45am	Distributional Analysis and Incidence	Riaan Labuschagne, Chris Ball
4.	11:45am – 12:30pm	Interim Report	Bevan Lye
12:30pm – 1:30pm		Lunch	
5.	1:30pm – 3:15pm	Interim Report, cont.	Bevan Lye
6.	3:15pm – 3:30pm	Wrap Up	

**Meeting Close:** 3:30pm      **Next Meeting** 17 August 2018, Wellington

Executive Summary	Will be drafted later		
<b>PART ONE: INTRODUCTION</b>			
1. Introduction	N/A	Tracked changes version	Clean version
<b>PART TWO: PURPOSES AND FRAMEWORKS</b>			
2. The purposes of tax	MC, RO	Tracked changes version	Clean version
3. Frameworks for assessing tax policy	MC, RO	Tracked changes version	Clean version
<b>PART THREE: ISSUES AND CHALLENGES</b>			
4. New Zealand's current tax system	TBC	Tracked changes version	Clean version
5. Issues & challenges raised by submitters	TBC	Tracked changes version	Clean version
6. Gaps in the tax base	TBC	Tracked changes version	Clean version
<b>PART FOUR: INTERIM CONCLUSIONS</b>			
7. Wealth and capital	RO, CE, JH, GN, MR		
8. Savings	MC, KH, RO	Tracked changes version	Clean version
9. Housing	TBC		
10. Environmental and ecological outcomes	MvdB, MC, GN, BR	Tracked changes version	Clean version
11. Corrective taxes	JH, MC, RO, HR, MvdB	Tracked changes version	Clean version
12. International tax and the digital economy	CE, GN, RO, BR	Tracked changes version	Clean version
13. GST	GN, BR	Tracked changes version	Clean version
14. Personal income and the future of work	BR, KH, MR,	Tracked changes version	Clean version
15. Business tax	KH, CE, GN, MR, BR, HR		
16. Integrity	NM, CE, RO		
17. Charities	HR, MC, JH, RO, MvdB	Tracked changes version	Clean version
18. Administration and compliance	MR, CE, NM, RO, BR	Tracked changes version	Clean version
<b>PART FIVE: SUMMARY</b>			
19. Summary	Will be drafted later.		
<b>APPENDICES</b>			
Appendix A: Terms of Reference	N/A		
Appendix B: Questions for submitters	[May no longer be required]		
Appendix C: Options for extending the taxation of capital income	JH, CE, GN, RO, MR		
Glossary	N/A		

Circulated	Not yet circulated
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