



*Tax Working Group*  
*Te Awheawhe Tāke*

**Tax Working Group Information Release**

**Release Document**

**February 2019**

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

*This paper has been prepared by the Secretariat to the Tax Working Group for consideration by the Tax Working Group.*

*The advice represents the preliminary views of the Secretariat and does not necessarily represent the views of the whole Group or the Government.*

*Some papers contain draft suggested text for the Final Report. This text does not constitute the considered views of the Group. Please see the Final Report for the agreed position of the Group.*

**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)(a) - to protect the privacy of natural persons, including deceased people;
- [2] 9(2)(f)(iv) - to maintain the current constitutional conventions protecting the confidentiality of advice tendered by ministers and officials;
- [3] 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions;
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In preparing this Information Release, the Treasury has considered the public interest considerations in section 9(1) of the Official Information Act.

# Agenda Day One

Date: Thursday 6 December 2018 Time: 1:00pm – 6:00pm

Location: IR, Level 5, Room 5.1.10 Tory

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

Apologies: Michelle Redington

Independent

Advisor: Andrea Black

Secretariat: Mark Vink, Paul Kilford, Steve Mack, Matt Benge, Scott Petty (Note taker), Phil Whittington, Casey Plunket, Fiona McCarthy, Bevan Lye, Jordan Ward, Eina Wong, Matt Nolan, Shane Domican, Oscar Parkyn

		Discussion	Presenter
	1:00pm – 1:30pm	Board Time	
1.	1:30pm – 1:45pm	<b>Administration</b> 1.1 Minutes from previous meeting	Chair
2.	1:45pm – 5:15pm	Final Report 6. The Taxation of Business and Savings 7. Personal Income Taxation 8. Packages	Team Final Report
3.	5:15pm – 6:00pm	Meeting with Minister Robertson	

**Meeting Close:** 6:00pm

## Agenda Day Two

Date: Friday 7 December 2018

Time: 9:00am – 3:30pm

Location: IR, Level 5, Room 5.1.10 Tory

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

Independent

Advisor: Andrea Black

Secretariat: Mark Vink, Paul Kilford, Steve Mack, Matt Bengé, Scott Petty (Note taker), Phil Whittington, Casey Plunket, Fiona McCarthy, Bevan Lye, Jordan Ward, Shane Domican, Catherine Milner

Discussion		Presenter	
	9:00am – 12:00pm	Final Report cont. 5. Extending the Taxation of Capital Income Volume II: Design Details	Team Final Report
12:00pm – 12:30pm		Lunch	
	12:30pm – 3:15pm	Final Report cont. 1. Purposes 2. Frameworks 4. Environmental and Ecological Outcomes 9. Other Recommendations Appendix A: FRRM Appendix B: Submissions and Consultation	Team Final Report
7.	3:15pm – 3:30pm	Wrap Up	

**Meeting Close:** 3:30pm

**Next Meeting** Wednesday 19 & Thursday 20 December 2018

For Noting
Robin's Note on Option B
Secretariat comment on the idea of exempting capital gains at the corporate level

Chapter	Meeting 24 6+7 December 2018	Meeting 25
Foreword		N/A (January 2019)
Executive Summary		Chapter Draft
1. Purposes	Chapter Draft Friday 30 November	Chapter re-drafted if needed
2. Frameworks	Chapter Draft Friday 30 November	Chapter re-drafted if needed
3. Structure, Fairness, Balance	Chapter Draft received last meeting – previous version found here n/a	Chapter re-drafted
4. Environmental and Ecological Outcomes	Chapter Draft Friday 30 November	Chapter re-drafted if needed
5. Extending the Taxation of Capital Income	Chapter Draft Monday 3 December	Chapter re-drafted if needed
6. The Taxation of Business and Savings	Chapter Outline Monday 3 December	Chapter Draft
7. Personal Income Taxation	Early Chapter Draft Friday 30 November	Chapter re-draft
8. Packages	Chapter Outline Monday 3 December	Chapter Draft
9. Other Recommendations	Chapter Draft Friday 30 November	Chapter re-drafted if needed
10. Summary of Findings	Chapter Draft	Chapter Draft
Volume 2	Chapter Draft Friday 30 November	Chapter re-drafted if needed
App. A FRRM	Chapter Draft Friday 30 November	Chapter re-drafted if needed
App. B Submissions and Consultation	Chapter Draft Monday 3 December	Chapter re-drafted if needed
App. C List of Secretariat Advice		January 2019
App. D Glossary		January 2019
App. E References		January 2019