



*Tax Working Group*  
*Te Awheawhe Tāke*

**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, 20 April 2018 Time: 9:00am – 3:30pm

Location: The Treasury, 1 The Terrace, Room 5.10 & 5.11

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

**Independent Advisor:** Andrea Black

**Secretariat:** Mark Vink, Paul Kilford, Bevan Lye, Steve Mack; Phil Whittington, Matt Benge  
Samantha Aldridge, Shane Domican (Note taker)

**Guests:** Keith Taylor, Stewart Donaldson, Sri Farley, [2]

Apologies: Hinerangi Raumati Tu'ua

Item		Discussion	Time	Presenter
1	09:00	Group discussion & morning tea (without officials)	30 min	All
2.	09:30	Introduction 2.1 Previous Minutes (paper attached) 2.2 Forward agenda, including clarification of Group request regarding trusts and income splitting (paper attached) 2.3 Updated on pro-active release process 2.4 Related Government inquires and reviews (paper attached)	30 min	Chair/Paul Kilford  Jordan Ward
3.	10:00	Business Tax – Part II: 3.1 Meeting 7 comparison 3.2 Presentation – Collection Challenges  3.3 Effective tax rates by industry (paper attached) 3.3.1 TWG Background paper 3.3.2 Appendix B  3.4 Self-employment Compliance (papers attached) 3.4.1 Cabral-Gemmell NZ Compliance 3.4.2 Tax policy report	1 hr 45 min	Andrea Black Nick Malarao (with [2])  [1], Sri Farley, Stewart Donaldson  Matt Benge, Keith Taylor, Trevor Jeffries
	11:45	Lunch with Minister of Finance	1 hour	All
4.	12:45	Presentation: 4.1 Taxing Capital Income (paper attached) 4.2 Background Paper: Taxing Capital Gains (paper attached)	1 hr 30 min	Craig Elliffe
5.	14:15	TWG's Vision (Part 1) (awaiting paper, revised interim report outline attached)	1 hr	Andrea Black
6.	15:15	Summary of action points	15 min	All

Meeting Close: 3:30pm

Next Meeting

4 May 2018, Auckland (venue TBC)