



Tax Working Group
Te Awheawhe Tāke

Tax Working Group Information Release

Release Document

September 2018

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, 4 May 2018

Time: 9:30am – 3:30pm

Location: Auckland University, 9 Eden Crescent, Common Room, Level 4, Room 4.09

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

Independent Advisor: Andrea Black

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

Guests: David Buckrell (MBIE). Ed Hearnshaw/Peter Nelson (MfE)

Apologies: Nil

Item		Discussion	Time	Presenter
1.	0930	Administration 1.1 Minutes from previous meeting (paper attached) 1.2 Forward agenda (paper attached) 1.3 Update on submissions (verbal)	15 min	Chair Paul Kilford
2.	-	Companion note (paper attached)		Andrea Black
3.	0945	Company Tax 3.1 Presentation 3.2 Rate issues: supplementary information (Paper attached)	45 min	Kirk Hope Phil Whittington (IR)
4.	1030	4.1 Extending the Taxation of Capital Income (paper attached) 4.2 Concepts of Income (paper attached)	2 hr	Bevan Lye Robin Oliver
	1230	Lunch	30 min	All
5.	1300	Tax and the environment 5.1 Tax and the environment – Paper I: Frameworks (paper attached) 5.2 Companion note (paper attached)	2 hr	Jordan Ward David Buckrell (MBIE) Ed Hearnshaw/Peter Nelson (MfE) Marjan van den Belt
6.	1500	Discussion - TWG's Vision Part II	15 min	Andrea Black
7.	1515	Wrap-up 7.1 Action points 7.2 Decisions for the interim report	15 min	All

Meeting Close: 3:30pm

Next Meeting

20 May 2018, Wellington