



Tax Working Group
Te Awheawhe Tāke

Tax Working Group Information Release

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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.

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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.

**Tax Working Group - Final Report
Initial thoughts on Outline**

Volume I: The structure, fairness, and balance of the tax system

Foreword

Executive Summary

1. Introduction
2. The purposes of tax
3. Frameworks for assessing tax policy
4. New Zealand's current tax system
5. Issues and challenges
6. An assessment of the structure, fairness, and balance of the tax system
7. Recommended directions for reform

Volume II: Detailed analysis

1. Capital and wealth
2. Retirement savings
3. Housing affordability
4. Environmental and ecological outcomes
5. Corrective taxes
6. International income tax
7. GST and financial transaction taxes
8. Personal income and the future of work
9. The taxation of business
10. The integrity of the tax system
11. Charities
12. The administration of the tax system
13. Summary of recommendations

Volume III: Extending the taxation of capital income

[Content will be subject to forthcoming decisions by the Group]

Volume IV: Appendices

- A. [TBC]
- B. Secretariat advice

Glossary

References