



*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;
- [4] 9(2)(j) - to enable the Crown to negotiate without disadvantage or prejudice.

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 12 October 2018 Time: 9:00am – 3:30pm

Location: 5.8 & 5.9, L5 No 1 The Terrace, Wellington

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

Independent Advisor: Andrea Black

Secretariat: Matt Cowan, Samantha Aldridge, Paul Kilford, Steve Mack, Matt Benge, Michael Sherwood (Note taker), Emma Grigg, Phil Whittington, Gordon Witte, Casey Plunket, Fiona McCarthy, Peter Frawley, Geoff Leggett

		Discussion	Presenter
	9:00am – 9:30am	Board Time	
1.	9:30am – 9:45am	<b>Administration</b> 1.1 Minutes from previous meeting	Chair
2.	9:45pm – 11:00pm	RFRM	Phil Whittington
3.	11:00pm – 12:30pm	ETCI: Rollover and Ringfencing 3.1 Roll-Over Non-Death 3.2 Death as a Realisation Event	Gordon Witte
12:30pm – 1:00pm		Lunch	
	1:00pm – 1:30pm	ETCI: Rollover continued	Gordon Witte
4.	1:30pm – 2:00pm	ETCI: Transition as at 1 April 2021	Fiona McCarthy
5.	2:00pm – 2:30pm	ETCI: Intangibles and Sales of Business	Peter Frawley Geoff Leggett
6.	2:30pm – 3:00pm	ETCI: Social policy	Fiona McCarthy
7.	3:00pm – 3:30pm	ETCI: Administration Considerations	Fiona McCarthy

## For Noting Only

Forward Agenda

External Engagement Calendar

Draft Final Report Text: Excluded Home (to be uploaded Tuesday 9 October)

**Meeting Close:** 3:30pm

**Next Meeting** Friday, 26 October 2018