

## **Tax Working Group Public Submissions Information Release**

### **Release Document**

**September 2018**

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

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)(k) - to prevent the disclosure of official information for improper gain or improper advantage.

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.

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**From:** Don Brash [1]  
**Sent:** Sunday, 25 March 2018 10:14 AM  
**To:** TWG Submissions  
**Subject:** Submission  
**Attachments:** SUBMISSION TO THE TAX WORKING GROUP.docx

Below is a brief summary of the areas covered by my submission:

1. GST. I urge that there be no new exemptions introduced into the GST regime.
2. Company tax, including the taxation of businesses owned by charities. I argue for some reduction in the company tax rate, given the substantial reductions in the corporate tax rate taking place overseas, but counsel against having a different company tax rate depending on the size of the company being taxed. I also argue against the current exemption from tax for businesses owned by charities.
3. The taxation of savings. I suggest that there could be merit in moving from the current TTE regime for the taxation of long-term retirement saving towards an ETT regime. I warn about the dangers of adjusting the taxation on interest for the effects of inflation.
4. Tax and the growing inequality of wealth in New Zealand. I favour the introduction of some form of tax on wealth, but don't know enough about the issue to recommend its particular shape - land tax, capital gains tax, wealth tax, or "uplift tax".
5. Taxes designed to influence behaviour. I suggest that the tax on cigarettes has now reached a level where its negative consequences are outweighing its benefits; counsel against taxes on sugary drinks; but favour a serious look at congestion charging.

I can be contacted by the Group and/or the secretariat. I will be out of New Zealand between [1] and [1], though will be in fairly regular contact with my email.

Don Brash  
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