

## Tax Working Group Public Submissions Information Release

### Release Document

**August 2018**

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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.

### **Website Submissions Responding to the Question: Are we taxing the right things?**

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ALLAN PARSONS

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WILLIAM GIRIMONTI  
WIREMU NGATA  
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ZAC ALI  
ZACH BALDWIN  
ZACH EVANS

**FELICITY DURAND**

W000021 14 Mar 2018, 11:37 AM

We should be closing loopholes for the wealthy. It is not fair for everyday New Zealanders to be required to pay significant amounts of tax each pay check while wealthy investors and companies don't pay their fair share despite having the finances to accommodate it. We need to get smarter about how we tax.

**ANONYMOUS**

W000028 14 Mar 2018, 12:38 PM

Need to tax higher incomes at higher rate. Need wealth/asset tax. I would be hit by both but it is the correct thing to do. Pollution tax/environmental tax. Also need tourism levy.

**DANIEL CHORLEY**

W000037 14 Mar 2018, 1:54 PM

Secondary income for lower income earners should not be taxed at a higher rate, nor should we be taxing products/services that we wish to incentivise the purchase of, e.g. healthier food, education, etc. We should be taxing overseas companies if they are making profit in NZ as well as on any resources taken from NZ, e.g. water. All investment income should be taxed, otherwise this is just a mechanism by which NZ become more polarised; those with more equity can gain even more preventing many poorer people from developing any equity for later in life – i.e. through property ownership. A persons primary property/home should be exempt.

**SAM WALLACE**

W000058 14 Mar 2018, 4:52 PM

Learn form overseas examples. If you introduce a wealth tax, the wealthy have the resources available to remove their wealth from the tax system altogether. Meaning that less revenue will be held in New Zealand and less tax available. It will also incur New Zealand's top skilled specialists who earn the most to leave effecting a new "brain drain". Regards, Sam

**ADAM UJDUR**

W000071 14 Mar 2018, 5:45 PM

More tax is required on luxuries and capital. Too many people make huge profits off capital that is unproductive. If you dont contribute enough via the work you do then you should pay more via tax (for example, property or Forex)

## **EUGENE PARKER**

W000089 14 Mar 2018, 6:51 PM

Regressive taxes like GST should be reduced if not abolished: they tax the poorer members of society (i.e. the ones who can least afford it) disproportionately high, which is the opposite of how a progressive tax system run for society's benefit ought to work. Adding higher tax brackets to the income tax scheme is something to consider, for the same reason: it places more of the onus of taxation on those who can afford to part with the money. Our personal income tax rates are low by comparison to the rest of the OECD, so the wealthy can certainly afford the loss!

## **A. RILEY**

W000093 14 Mar 2018, 6:58 PM

-Capital gains tax on the sale of property in New Zealand

## **STEPHEN STIRLING**

W000102 14 Mar 2018, 7:22 PM

Tax property, tax property, tax property, like most other countries do, #toptaxrules

## **ANTHONY MEEHAN**

W000119 14 Mar 2018, 9:57 PM

New Zealand has limited space and natural resources. Taxing road congestion can promote use of public transport and cycling, while taxing water can prevent exploitation by bottled-water companies. Taxing land value can encourage people to invest in business instead of speculating on existing property.

## **CRAIG DALTON**

W000130 14 Mar 2018, 10:42 PM

We are largely taxing the right 'things' however we should absolutely be taxing churches, that is an absolute joke that we don't in 2018. We should also be taxing overseas companies.

## **SIMON VELVIN**

W000142 15 Mar 2018, 1:39 AM

Tax inheritances, tax business conducted in New Zealand, regardless of where that business is located. There needs to be a way to tax the massive donation that Apple Ireland provides to Apple NZ that prevents the latter from contributing to the wellbeing of our society. We don't tax land. Please tax land. That's where the wealth is. Tax all

land, based on its value, maybe allow for some variation so the farmers don't wholesale revolt (or maybe have their taxes pay for waterway remediation, they're not really doing it well enough right now. Sure, they are maybe doing it hard, but that's not an excuse to cause widespread environmental damage. They should not be allowed to privatise the profits while being able to socialise the costs without some form of targeted tax (and a break for waterway plantings?)).

## **ROBYN CAREY**

W000150 15 Mar 2018, 7:19 AM

I think that largely the government is taxing the right things, although outlawing the ability to claim depreciation on residential investment properties unfairly singled out a particular type of business against others. I think a capital gains tax is acceptable. We live in a provincial South Island town and have very little capital gains anyway, particularly when the capital value of improvements is considered. Any such tax would need to be matched by a commensurate decrease in tax on earnings. It is unlikely that a capital gains tax would substantially increase the tax take and overseas experience shows that such a tax does not reduce house price inflation. A wealth tax, based on the annual value of investments, is most unfair and is a disincentive to saving - whether in the form of mortgage repayment or other assets such as business holdings. Where are people supposed to find the cash to pay the tax? I absolutely do not support this tax proposal.

## **M B**

W000165 15 Mar 2018, 11:48 AM

I spend equal time between 2 properties. Which classifies as my family home? My view is both should as time is, on average, equally spent in both on a weekly basis.

## **KAREN COURTIS**

W000172 15 Mar 2018, 1:29 PM

Mostly OK as is. CGT is too hard to administer and has achieved little overseas. Company tax should be kept low to attract business. All the talk of wealth tax, land tax etc just stops people from trying to get ahead.

## **KAREN COURTIS**

W000176 15 Mar 2018, 1:35 PM

CGT - why exclude the family home? The traditional way kiwis get ahead is to buy a small, run down house, do it up, sell and move on to something better, then repeat. It's how most of us started off. How is that different than an investor? Make some money, trade up. Also, CGT would need to encompass the Bach, shares, art, wine investment, jewellery and so on. In fact, anything people buy as an investment, even if they enjoy it in the meantime. What about losses? Do they get a tax refund for those - only fair really!

## **EVE PRICE**

W000191 15 Mar 2018, 3:06 PM

The business ventures of charities should be taxed, at a lower rate so they can mainly re-invest what they earn in the charitable work they do. the property market needs better taxing in place, to ensure it doesn't contribute to the housing crisis. Foreign owned profits should be taxed too.

## **CLAIRE CHAMBERS**

W000197 15 Mar 2018, 4:08 PM

Clearly some things are not taxed that ought to be. However, I would be extremely cautious about taxing rental properties more highly. This will penalise ethical landlords who will barely make any return on their investments, and all tenants, as the costs will be passed on. However, unethical landlords will do even less maintenance and tenants will have to put up with this in the rental crisis environment which will result. I have two rental properties and maintain these to a high standard. I charge rentals that are slightly lower than I could, in order to keep great tenants and develop trust between us in the long term. However, the gross return on these investments is barely 1.5 - 2.0% per year. Taxing the land would make these investments completely untenable. This policy would result in fewer rental properties, all in less good condition, and a rapid rise in rents. This is clearly not a good idea during a nation wide housing crisis. This tax would need very careful thought.

## **ANONYMOUS**

W000204 15 Mar 2018, 4:40 PM

So many so called charities are not charities as most would think of them, they are fully fledged businesses, run strictly for profit! Tax them all. Why should any religious organisation escape tax when atheists, free thinkers, evolutionists, cannot! Overseas companies should be taxed on profits made in NZ, repatriation of proffits to their so called HQ's should be stopped. If you make it in NZ you should pay tax on it Period.

## **ANONYMOUS**

W000215 15 Mar 2018, 8:01 PM

Tax system could do more to effectively transfer wealth to lower income NZers. To this effect, the tax system does not effectively tax wealth, hidden income or assets. Wealth and asset taxes should be introduced for many reasons, including reducing inequality, adjusting tax take for an aging population and ensuring that all forms of wealth generation (gains, income, etc) are appropriately taxed. There appears no fundamental reason (other than political support) to not tax an owner occupied dwelling/allotment. The Govt should consider targeted taxes to incentivise or discourage behaviour (environmental, productive investment, health and wellbeing) to benefit future generations, not strictly our aged population. Agriculture (dairy) should not be exempt from taxes, New Zealand needs to diversify its productivity base, taxing

dairy would incentivise this and would allow NZ to better respond to climate, economic and cultural changes.

### **CHRIS SHAW**

W000225 16 Mar 2018, 12:11 AM

Tax social ills like alcohol and gambling higher. Reduce or eliminate tax on essentials like fruit and vege

### **HAMISH SCOWN**

W000242 16 Mar 2018, 3:48 PM

Tax religious organisations, remove or lower tax on essential consumer items, remove tax on feminine products, stop taxing cigarettes, remove tax on organic products

### **ILSE BOTES**

W000265 17 Mar 2018, 8:44 AM

All profits accrued in New Zealand must be taxed if they leave the country. If money is made here, it must be taxed here to ensure foreign companies no longer have an advantage over local companies. This will incentivise local business as they can then compete with international firms who have no base here - a misnomer as their trading here implies a base to extract profit from New Zealanders. Churches are money making entities and their income must be taxed, we no longer live under the oppression of The Church and the exemption has become a relic of a previous era. The government has taken over the role of looking after the poor and needy from the churches and they should no longer be allowed to operate their businesses free from a tax obligation.

### **LORRAINE PELLIS**

W000278 17 Mar 2018, 11:12 AM

In 34 years of owning a business, I have been taxed to death - GST, PAYE, Kiwi Saver for employees, ACC (both compulsory government directed take), company tax, personal tax, rates, water rates, dividends tax, interest tax - if it breathes the government taxes it. I have employed thousands of people over 48 years at work, and paid a mountain of taxes - I am deeply concerned that a capital gains tax and a wealth tax is even being considered. Capital gains is the only thing that allowed me to provide for my own retirement, and that will be so for the vast bulk of small and medium business that are the biggest employers overall of labour in NZ. When you work 80 hours a week, year in and year out, there has to be an incentive to do this. If the government keeps taking more then that erodes. This government needs to live within its means like ordinary people do - and be more circumspect in its spending.



## **DAVID LEBERKNIGHT**

W000300 17 Mar 2018, 8:26 PM

It is obviously wrong that New Zealand does not tax wealth, putting the burden to pay for government onto wage earners and consumers instead. There is plenty money in NZ to pay for government, but the biggest concentrations of money are not being taxed at all. Consider housing wealth. There is a strong evidence-based argument that our housing crisis has been driven by tax incentives to invest in housing primarily - because the gains are not taxed, and the subsequent wealth isn't taxed either. It's not an accident that we have the world's least affordable housing (relative to average income) - the housing crisis is a direct result of tax policy. Fix this by taxing wealth - and yes that means housing wealth - exclude the family home only if you must.

## **NEIL CASWELL**

W000306 17 Mar 2018, 9:30 PM

No gst on food is my primary concern - low income earners are the most harmed group by gst on food - increasing the minimum wage will only result in businesses passing on price increases which perpetuates the issue. Increasing min of age also puts at risk many small businesses. Better to have people use the savings from removing gst from food on other discretionary spending. There is also the issue of tax on tax, or gst on taxed items, fuel being the one that most springs to mind. Further ensuring overseas based corporations pay tax on local earnings, especially the large corps like Apple etc - close the loopholes.

## **MEREDITH PARKIN**

W000320 18 Mar 2018, 2:17 PM

tourists should pay a little more tax to enter the country, which should then be spent on environmental protection. Rubbish should be taxed more which should pay for recycling - both in terms of collection, as well as processing (we need to be doing this in Nz) People should not be able to offset their carbon footprint by buying credits! We should be taxing them more. International Businesses who do not have a base here should be taxed as they rely on our economy, so should contribute socially.

## **NEVILLE EVANS**

W000332 18 Mar 2018, 6:07 PM

All the current taxes are just, but could be tweaked to some degree, depending on ones unique perspective. Capital gains on the other hand are not taxed in New Zealand and allow many people to make gains that are not taxed. Given a lot of wealthy people make a living out of investing in assets that gain in value, one should consider taxing capital gains. However any capital gains tax should make allowance for inflation, or one risks far more resistance to the tax. On the other hand a tax on wealth would be a tax on money already taxed and would undoubtedly result in tax payer resistance. In late 2017, the Financial Times wrote an article on taxes changes in France under Macron, under the headline "Macron slashes France's wealth tax in pro-business budget" One quote in the article goes "Since 2000, France has experienced a net outflow of 60,000

millionaires, according to research group New World Wealth". One would have to expect the same to happen in New Zealand.

### **DYLAN FLETCHER**

W000340 18 Mar 2018, 9:51 PM

Income tax needs to be reduced to encourage people into the workforce and allow those who are reliant on wages alone to live comfortably. This would have to be offset by greater tax on assets such as houses. People will not invest in businesses when housing remains attractive. Houses are to be lived in, not invested in.

### **BEVIN BRETT**

W000346 19 Mar 2018, 8:33 AM

Taxes skew economics, causing behavior to change. We should not be taxing wages, because it handicaps domestic labor compared to foreign labor. We should not be taxing spending, because it changes spending behavior. We should be taxing the use of both non-renewable and renewable resources. Water consumption, land occupancy, air pollution (including with greenhouse gases), mineral consumption, land pollution (including with land fills), water pollution (including with farm runoff) - these are where people are benefitting at the expense of others, and the others should be compensated for their loss. We taxed income and expenditure because it was easy and, in a world before a global economy, reasonably fair. There is a global economy, and income and expenditure are no longer the appropriate things to be taxed.

### **ANONYMOUS**

W000355 19 Mar 2018, 9:22 AM

the role of charities with businesses needs to be worked out - maybe around level of business?

### **TIM O**

W000367 19 Mar 2018, 10:34 AM

There needs to be an appropriate capital gains tax on every home outside of the family home, something longer than two years - 10 to 20 at least. The highest tax brackets need to rise to reflect inflation. Fresh vegetables, fruit and meat need to be gst free. Nz made should have a small tax break. Luxury cars should have a tax increase.

### **CELIA MCALPINE**

W000372 19 Mar 2018, 10:56 AM

Capital gains tax is needed, hands down. And GST should be lowered. Without a capital gains tax, millions of dollars are being kept from recirculated into our economy,

and a high GST unfairly penalises the poor, who are unable to spend large amounts of money at once (like those with a very high income can to avoid certain taxes).

### **GARRY FERGUSON**

W000386 19 Mar 2018, 12:12 PM

scrub income tax and rely solely on a broad range sales tax and import tariffs.

### **STACEY BIDDICK**

W000392 19 Mar 2018, 12:29 PM

We need to start taxing churches. While poverty is rife in this country, and the pastor lives in big fancy houses, shouldn't that raise the question as to why pastors are so rich? Collecting money from church goers, whilst next to nothing is forwarded to the community. Why should churches be tax exempt when they operate like a business?

### **PHILIP WELLINGTON**

W000405 19 Mar 2018, 2:49 PM

I think religious organisations and any businesses they have should be taxed. Superannuatants should pay a lesser amount of tax as superannuation is difficult to live on in many cases. Tax loopholes should be closed. Tax should be paid on profits made on the sale of real estate property as it should be classed as income.

### **ANDY DAY**

W000417 19 Mar 2018, 5:40 PM

We need to reduce the tax burden of the poor. GST for basic necessities is wrong. Any company that sells for a profit in nz needs to be taxed. Also an asset tax needs to be considered on second or more homes. Just need to close all the loop holes which allow expensive accountants to shuffle money around. Needs to be made simple

### **ANONYMOUS**

W000440 19 Mar 2018, 9:16 PM

I don't think women's sanitary items should be taxed.

### **SIOBHAN KEOGH**

W000476 20 Mar 2018, 10:51 AM

I think there should be an additional, higher tax bracket for those making \$150,000-\$200,000 plus. In some areas of New Zealand the highest tax bracket is enough for people to be comfortable but certainly not wealthy, and on one income in areas with

housing affordability issues the highest tax bracket is not even comfortable. People who are legitimately well-off should pay more in tax to balance out social inequity. I also think we should have capital gains tax.

### **MARC SPARKS**

W000497 20 Mar 2018, 2:53 PM

We are currently taxing consumption and revenue, these are broad based and well understood taxes. Likewise the cost and administration of these taxes is low and well understood. Aside from specific user pays taxes there is no need to expand the tax base.

### **MICHELLE COOPER**

W000513 20 Mar 2018, 7:05 PM

Take tax off fruit and vegetables- it's wrong that we can buy a bag of chips for cheaper than fruit or Veges. Any investment properties should be taxed - how can young people and first home buyers afford to buy a home when some people own 5 or 6 properties! It's ridiculous!

### **ROSS HEBNER**

W000520 20 Mar 2018, 7:41 PM

Introduce asset tax a la Gareth Morgan and Universal Basic Income!

### **GREG MCINNES**

W000542 20 Mar 2018, 10:14 PM

I feel that too much taxing goes on for goods. The end customer for a trade could be paying for goods that have been taxed 4 or 5 times through each partys purchase. before they even get goods installed.

### **JAMIE**

W000549 20 Mar 2018, 11:06 PM

I would like to see higher taxes on multinational corporations such as Facebook, amazon water bottlers, or online retailers. They currently pay very little and take new Zealand money offshore. I think GST should be taken off fresh fruit and vegetables and potentially other food products which meet rigorous health standards. Taxes on tobacco products should continue as they have proven yo have great health benefits. In the same vein I think a tax should be introduced on RTDs over a certain percentage. I think a tax should be introduced on foreign tourists to New Zealand to contribute back to the maintenance of national parks, freedom camping, tourist roads, acc visitor claims and other tourist infrastructure. I also think a tax should be introduced on property speculation. It has been going on for far too long unchecked, especially in Auckland

and ties up the housing market. Currently it enables rich to get richer and only grows inequality.

## **ANONYMOUS**

W000554 21 Mar 2018, 6:17 AM

The statement above is to Misleading you tax 30cents in the dollar plus 15% on goods and services = 45% plus fuel, alcohol, Tobacco, ACC, resident withholding tax on earnings on savings + more You need to tax less much less. Remove all these stealth taxes. If you must tax then it should just be GST at 10%. OR a low flat income tax and nothing else. If you want multinationals to pay tax here then slash the corporate tax rate. Be tax competitive they'll soon be scrambling to pay tax here, better to have a small piece of a massive pie than no pie at all. Definitely NO to a capital gains tax. Or any wealth tax it's hard enough to pay all these taxes out of cashflow what's it going to be like when you're trying to pay based on value when there is no cashflow.

## **LINDA SORENSEN**

W000576 21 Mar 2018, 9:58 AM

Changes I would implement in taxes, etc.: Add capital gains, but exclude kiwisaver and family home (can prove residence for at least 3-5 years). Alter business taxes significantly to support income equality and help mom and pop shops. Base the tax on the variance between the highest paid and lowest paid individuals (taking into account add-ons like travel, share options, annual leave etc). The higher the variance, the higher the % tax for that company. Make it such that they can't "farm out" executive pay. Require that overseas companies (like ANZ) reinvest any profits made in NZ back into NZ - improve wages or expand your business here - rather than sending profits overseas. Tax exiting \$ at max rate. Allow for funding of central activities (that are not repeated at a local level), but the rest stays here. All tourists should have to have travel insurance to cover medical issues. Other countries require visas, we already require an exit ticket. This is fair and reasonable.

## **PETER ELEY**

W000581 21 Mar 2018, 10:25 AM

Let's separate wishes from reality. CGT on investment properties is great, in principle. But it would be unethical purely to apply CGT to those. So CGT on shares? KiwiSaver, retirement funds, credits when shares are sold at a loss, Black Friday, GFC... And of course properties are often sold at a loss. What about mum's jewellery, the boat, vintage cars, that 1989 Hermitage? A wealth tax likewise. The super rich wouldn't care too much, and would find a way to avoid it. And it would alienate many aspirational middle class families. Avoidance would become a major industry, income splitting, gifting, sham companies, goats, kiwi fruit, alpacas ... Income tax, consumption tax and property rates are simple, effective and very hard to avoid. Progressive tax is a must, and 33c in the dollar is probably too low for super income earners. 17c is too high for low income earners. Tweak those bands. GST hits the poor hardest, so a lower bottom tax rate would alleviate that.

## **MARCUS PICKENS**

W000590 21 Mar 2018, 10:44 AM

Hello, I think that charitable entities such as religious organisations who have business empires should be contributing to the tax take. I cannot remember if the latest census had a question relating to religion, but I recall from previous census's that there is a large and increasing percentage of the population who declare no religion. Therefore, is it time to look at some form of regulation regarding tax on companies affiliated to religious entities (Sanitarium and Destiny Church spring immediately to mind). There seems a outdated and out weighted form of benefit to some of these 'businesses' versus the majority of other businesses. Thank you.

## **THOMAS MORRISEY**

W000597 21 Mar 2018, 10:52 AM

GST is an unfair and non-progressive tax that treats all goods as though they are of equal merit. GST should be reformed to actively subsidise goods that are beneficial to society, such as fruit and vegetables, and be applied at higher rates to goods that are bad for Society such as fast food.

## **FRANCES COOK**

W000599 21 Mar 2018, 11:08 AM

Unfair to place a tax on a tax. Rates should not attract GST, this is double dipping. Overseas companies should be taxed on the profit they make in NZ. Overseas investors pay a much lower tax contribution on any interest they receive in NZ eg 2% while residents who live and work in the country pay the going rate. They invest here as they get a better interest rate, so tax this at least at 10%. Overseas investors have made serious money from buying land in NZ and then selling at a huge profit, they should definitely be paying tax on that profit. Diabetes is a serious concern in this country yet fruit , vegetables etc are taxed. Exempt the first \$20k of earnings from tax, this would benefit everyone. NZ has a high household debt, then encourage savings, lower the tax take on savings , the money used for saving has already been taxed.

## **MATTHEW SAMPSON**

W000619 21 Mar 2018, 11:59 AM

Businesses owned by Charities should still be taxed in the same way as a non-Charity owner would. Overseas businesses should also be taxed on their local profits

## **RICHARD MAUD**

W000634 21 Mar 2018, 12:49 PM

We should definitely be taxing all overseas companies that operate in New Zealand and close loopholes that allow many highly profitable companies to avoid paying tax in New Zealand. There should be a capital gains tax on land and housing, exempting the

family home, buying and selling land and buildings is a profitable business for some people and should be taxed as such. Tax should definitely be used to change behaviour in people and companies, such as polluters and antisocial behaviour, like smoking and problems caused by excess alcohol.

### **WILLIAM GIRIMONTI**

W000639 21 Mar 2018, 1:04 PM

\* We should eliminate taxes applied to government levies - this equates to double taxation. \* We should eliminate taxes on non-discretionary spending (ie. food, clothing, electricity, healthcare) \* We should never consider capital gains taxes for New Zealanders as that will stifle investment activity which is good for all of New Zealand. \* Capital gains taxes should ONLY be considered for foreign investors. \* Consider shifting a portion of the tax burden off of New Zealand residents & citizens and onto foreign interests instead.

### **ANONYMOUS**

W000656 21 Mar 2018, 1:41 PM

It's not just about looking to see where else a tax can be added or increased (look at the impact on crime the tobacco tax has had, dairies being robbed for something that is so expensive due to high tax), why not consider more ways of reducing a tax. For example introduce a tax-free income similar to that in UK. Yes this will benefit everyone including the millionaires, but its impact will be most strongly felt by the low income earners. In the UK it is something like 12k. If the first 5 or 10K earned here was tax free that could transform lives. And as that money would be spent, tax would still be gathered. Look really carefully at the tax of savings. There is no incentive to do so. Maybe introduce some tax free accounts. If pension contributions and growth were not taxed, people, through compounding, would have much healthier balances. Then withdrawals would be taxed as income, just as the sale of investment properties (no matter how long you have had them) should be taxed.

### **RAYMOND STEIN**

W000671 21 Mar 2018, 2:20 PM

If we are going to introduce a CGT, then it makes sense to also introduce a 'Stamp Duty' tax (suggested rate is 1% max) on the sale/purchase of a property/house/land/commercial building. This 'Stamp Duty' tax can then go towards the upgrading of underground infrastructure (waste water, drainage, high speed broadband etc.) which is not coping due to age old infrastructure coupled with the increase of people and housing into NZ, Auckland specifically.

### **LUKE COPSEY**

W000686 21 Mar 2018, 3:04 PM

We need to tax the rich more and reduce the income tax and GST for the poor. When national came into office I was shocked at how they reduced the tax on the higher

incomes and increased GST. That was a really terrible move for the majority of the people. The argument is that the rich are already paying more than their fair share, but this is rubbish and the politicians are included as the rich so it won't change. The higher income families have more money left over after expenses than families on minimum wage. The percentage of tax being taken from the Poors income after expenses compared to the rich is a huge difference. It's not fair and the rich need to pay more. Make a new tax bracket for the people earning over a million and make it 60% and increase tax for the people earning over 100,000.

### **STEWART FINLAY**

W000702 21 Mar 2018, 4:02 PM

As New Zealanders we should pay our fair share of all the costs associated with the infrastructure and the governance of our country. However we should not be making a way for big international companies to replace our efforts in production, paying almost zero tax, and taking the profits to offshore bank accounts. We should not be giving tax incentives for those who want to buy up housing as investments, causing the values to rise far above realistic levels and making those individuals rich at the expense of the ordinary New Zealand citizen. I myself was given the opportunity to purchase a home in 1976 under the Labour "house and Land" package, at a time when I could not save fast enough for a deposit. This simple, low cost move set our family up for a secure future, and provided the basis of a enjoyable retirement. It did not make me rich but gave the helping hand that enabled me to work and live comfortably in my own country and care for my children.

### **REBEKAH HAWTHORN**

W000718 21 Mar 2018, 5:15 PM

We need to remove the tax on fresh New Zealand produce, as a teacher I see first hand what poor nutrition is doing to our children. We are paying for this obesity epidemic in medical fees. Time to try something new.

### **K W**

W000729 21 Mar 2018, 6:23 PM

I think there is too much dependence on taxing hardworking people - income tax is too high. I also don't like the idea of a capital gains tax unless it is aimed at professional property developers. Everyone should be contributing to more tax, rather than just wage earners. I think the tax on alcohol and tobacco should be higher. I would definitely support a sugar tax.

### **ANONYMOUS**

W000741 21 Mar 2018, 6:58 PM

We should diversify tax revenue streams in New Zealand, so that more things are taxed at a low level, to increase revenue (so we can cater to a successful, growing



population) while minimizing the impact of tax on New Zealanders' everyday lives and our investments in our futures.

### **NICOLA GRAY**

W000765 21 Mar 2018, 8:50 PM

Yes to some kind of tax when properties are sold. Yes to taxes on charities- perhaps those earning over \$xx or selling commercial products/ services or just those running businesses. Yes to taxing multinationals.

### **JOCELYN ALESANA-RENNIE**

W000773 21 Mar 2018, 9:10 PM

I think we should look more closely at what Scandinavian countries do in regard to tax. They have a great health system and education system. They seem to live well; they pay more in tax, sure, but they live well. Higher income earners should pay a proportionately higher tax. Not popular but makes sense. Private schools should not have government funding from public purse. Private hospitals should be closed. Public hospitals and free health would be affordable with a fairer taxation system.

### **GREG MUNFORD**

W000779 21 Mar 2018, 9:40 PM

We need a more stringent polluter pays approach to agriculture and industry. Rather than taxing their profits (i.e. post-pollution; public cost for cleanup) you could better incentivise businesses to invest in cleaner tech/systems/processes in the first place - e.g. with harsh fines and/or incentives.

### **DAVID CHING**

W000789 21 Mar 2018, 11:58 PM

some overseas items to not attract GST mainly because of collection costs, but this could be added to the annual Tax returns

### **SYLVIE KERR**

W000796 22 Mar 2018, 6:41 AM

All churches, and any charities who run a side business should absolutely be taxed. GST needs to be reduced or removed from fresh fruit and vegetables as it disproportionately impacts the poor. The fact of the matter is, people earning via salary and wages cannot avoid paying tax, but those with other forms of income can and do. What you do needs to be radical and stop the wealthiest NZers hiding their income and paying SFA tax (this includes corporations). Property Investment should be taxed so insanely that people drop it, and NZ homes return to places to live not money-makers for the few. This would also level the playing field, and encourage investment

elsewhere into more productive areas (e.g. businesses). If you actually collected tax from all the current untaxed sources (legal or loopholes), you would have enough money to reduce taxes on the poor and turn NZ into a paradise.

### **BERNARD KLOS**

W000803 22 Mar 2018, 7:41 AM

Why do we tax fresh fruit and veges? and the tax chain need to be acted upon. Business get taxed, who pay employees, who then get taxed, who spend their remain income and get taxed...

### **CHRIS PATTISON**

W000815 22 Mar 2018, 8:57 AM

In principle, I am against taxing (GST) basic food. However, I am also pragmatic about this issue, and feel that if there is a split introduced between taxing some foodstuffs, and not taxing other foodstuff, it will introduce a whole complicated lobby group and expensive controlling structure which will be counterproductive. In fact, the controlling structure might cost more money than leaving the system alone as it is. This can be seen in countries such as the UK, where I believe bread is not taxed, but put a bit of fancy icing on it, it suddenly becomes a luxury item and is taxed. This type of system is a farce. The KISS principle overrides this.

### **BRUCE MERRETT**

W000831 22 Mar 2018, 11:00 AM

We should tax consumption by increasing GST. Income tax should be simple...one tax rate for all & a generous personal allowance. Housing (seen as an investment by most) should be taxed (I own 3 properties so I would pay up). Housing is dividing society more than anything else & that resentment will grow until Kiwis have a greater sense of fair-play.

### **SAM HADLEY-JONES**

W000842 22 Mar 2018, 12:12 PM

Regarding tax duty, this could be most cost-reflective compared to the social cost of these 'undesirable' consumables. There are also more efficient mechanisms than taxation to handle some types of social consequences if implemented properly ie: ETS vs carbon tax. If the ETS was more cost reflective of the forecast impact of carbon emissions, the ETS would have a more effective nominal price and desired outcome would be achieved. Instead we cap the price and exclude whole industries because they have a powerful lobby. Regarding income tax, I think our system is unfair in that sole traders and small businesses are able to protect themselves from tax liability with a good tax consultant. There is no escape for wage earners. The loop-holes need to be closed. International tax policy is a real concern and more so in the future with more globalisation and digital services.

**B LEE**

W000862 22 Mar 2018, 1:55 PM

Lots of talk on removing GST on essential items. This should benefit those on the lower income. Capital gains tax should be an issue in NZ as far too many have got away with paying any tax on owning multiple houses. If NZ were to go down this path, BE SURE to follow the CGT models of Canada. I've seen too many landlords in NZ that get away from paying CGT by selling 1 house every 2 or 3 years and move into their previous rental house, then repeat sporadically every 3 - 10 years. Imagine the capital gain for a landlord that disposes several houses over a 20 year period? In Canada the CRA tracks tax payers on their principal residence. Buying a house requires tax #, the 1st question they ask when they file a tax return (and by law every resident has to file a tax return regardless if \$0 income) is that they put down their address of residence. Their house is matched into the computer so it knows if you acquired a new home, or moved into a rental home you use to own).

**CALEB EVANS**

W000869 22 Mar 2018, 2:13 PM

More tax needs to be applied to things like soft drinks and fast food dont we have the highest number of obesity compared to population? fruit and veges should have tax taken right off

**ROGER BAXTER**

W000878 22 Mar 2018, 3:22 PM

Water exports for commercial gain, capital gains, freedom camper clean up ( entry tax for non residents) and sugar tax. Previous govt wouldnt listen -"its too hard". I dont care, theres plenty of govt breaucrats who can find the way to make these work, thats what we pay you for.

**ANONYMOUS**

W000884 22 Mar 2018, 3:57 PM

Please lower or preferably remove all tax for part-time (i.e. Reserve Force) service personnel! As Reservists who (mostly) have separate full time jobs, we often find ourselves paying secondary employment tax on our Army incomes, which can be upwards of 50% of our pay in some cases. For context, Reservists in Australia don't get taxed on their military pay, and don't get taxed at all when deployed. It would be a relatively inexpensive measure but would do a lot to raise the morale of those who sacrifice their spare time in service of the nation.

**ZAC ALI**

W000886 22 Mar 2018, 4:03 PM

Taxing the Right Things - On top of PAYE, we have 15% GST on everything. In light of poverty and wealth gap in NZ, I strongly believe basic food and hygiene items should be GST exempt. These should include things like flour, rice, milk, sanitary pads and the like. This would go a fair way to ensure families with financial difficulties can afford to feed their children. Secondly, I believe we need to re-visit property tax. Non-resident buyers should be charged stamp duty. Vacant properties bought for the sake of capital gains by speculators should be taxed as well to discourage the practice. Same should apply to landbankers whereby property that could be developed should either be sold to developers or taxed if proven to be kept as a landbank.

### **ANDREW ROBINSON**

W000895 22 Mar 2018, 5:30 PM

Shouldn't be adding GST to healthy food and other essentials. For the most part GST is a tax on poor people. Should have a 0% tax band for the lowest earners. Should be taxing capital gains. Should be taxing investment earnings, businesses and salaries at the same rates. Should be taxing multinational corporations on the money they earn in New Zealand rather than allowing offshoring.

### **THOMAS SALDANA**

W000901 22 Mar 2018, 5:59 PM

I would strongly recommend that religious institutions should lose their exempt status and be required to pay tax, just like any other business. If anything, they should pay more. Their entire business model consists of exaggerated claims and broken promises. They undermine scientific literacy and education with their demonstrably false claims, and they harm society by promulgating some obscene ideas (homophobia, sexism, violence as a way to 'discipline' children, an authoritarian "do as I say, or else" paradigm). None of these behaviours or attitudes are things which should be rewarded with tax exemption. It's true that religious groups do some good, in the charitable work which some of them do, but this charity work can be given its own exemption, without spreading that tax-exempt status to all activities a religious institution is involved in.

### **STEWART LAWRENCE**

W000907 22 Mar 2018, 7:27 PM

1. Tax wealth, possibly in the form of an inheritance tax. 2. Tax capital gains 3. Tax people who hide their wealth away in trust accounts.

### **SUSANNAH RODDICK**

W000916 22 Mar 2018, 7:50 PM

We need to be taxing any profit that people make from property capital gains, outside from the sale of the single family home. I pay tax on my income as a self-employed person and am happy to do that. But I don't have to pay tax on the income I've earned through my properties. That is not fair. Why do I benefit by paying lower taxes on my

income, much more than people on lower incomes, and more likely to not have the ability to own 2 or more properties. I know that implementation would be a bit complicated. But everything that is important, with details that affect all of us is complicated. We still tackle it! Other countries do it. I believe that we could solve this one. Surely!

### **LLOYD MEIKLEJOHN**

W000922 22 Mar 2018, 8:06 PM

We need to tax accumulated wealth, and land as a proxy for this. It is the true divider in New Zealand between poverty and plenty.

### **JANE SMITH**

W000933 23 Mar 2018, 6:51 AM

Taxing hard work has never worked in the big picture. Taxing good choices is wrong. From the age of 16 I worked and saved every cent to buy my first home, continued to live on nothing and put up with 2 flatmates to help pay the mortgage. my pairs partied and travelled and then in their 30's complained about house prices and didn't want flatmates and it was inconvenient. Next, If I sell my rentals and modest house and purchase a big expensive home, that will not be taxed for capital gains, if I live in a modest house and leave my rentals as they are for my children,I will be taxed on the sale of the homes - inconsistent and unfair. Next, Tax fast food , sugary drinks and foods which cause Obesity . 1. it pays for the cost on the country 2. it deters bad food choices. Next, the flood of foreigners buying up our property is what has caused the suddenly problem of housing. For 100's of year investment property has not caused a housing shortage. Fix the actual cause !

### **JOHN BROUGHTON**

W000942 23 Mar 2018, 11:01 AM

There needs to be a review and tightening up on the operations of charities and trusts, many which seem to be using them as facades to the disadvantage of legitimate businesses operations.

### **KEN MORISON**

W000956 23 Mar 2018, 12:54 PM

Taxes must be unavoidable but what we tax should encourage appropriate responses. GST works because it is unavoidable; I do not support lots of exemptions as then you get distortions as seen in the UK. Small women don't pay VAT if they buy children's size clothes; you can't eat takeaways inside as then it makes it a restaurant meal with VAT. I support carbon-based energy taxes as we need to discourage their use. I'd prefer to have less tax on effort (labour) and more on carbon-fuels. I support taxes on capital gains (even though I would suffer) but with consideration for inflation and consideration for those who cannot convert capital gains into cash. We do not want

taxes to discourage saving. We need to think globally about tax so I support GST tax on overseas travel and goods.

### **RACHEL BELL**

W000973 23 Mar 2018, 4:47 PM

-Multinational companies that earn money from NZ should pay tax in New Zealand. Google, Facebook, Starbucks, Apple -Menstruation products should be classified as a necessity and not taxed, or tax should pay for reusable menstruation products to be provided as part of a comprehensive nationwide sexual education for schools. -Start a sugar tax (reduce future costs of diabetes and obesity, increase revenue that can be spent on other needs) -Increase environmental levies, incentivise a clean dairy industry, tax plastic, hold businesses accountable for the health/ environmental impact of their goods/ services -Subsidize clean energy alternatives- make solar power more accessible and desirable for new built buildings and make retrofitting existing buildings easier -Reduce tax on agriculture products such as fruit/veg (encourages these industries and promotes healthy eating) -Promote circular economy

### **CATHERINE OLSEN**

W000981 23 Mar 2018, 6:02 PM

We need to tax residential property. This will move us away from wealthy people land banking.

### **BRENDON FAIRBAIRN**

W000991 23 Mar 2018, 7:50 PM

We need to tax capital gains on everything other than the family home.

### **NEIL BOSMAN**

W000999 23 Mar 2018, 9:39 PM

Why do we get taxed on government maternity leave? We've already paid years of tax to allow the government to "support" us while we have a newborn baby to look after. I was appalled to find out that my wife's government maternity leave payments are taxed. That's just plain double dipping. The tax money is what is being used to pay our maternity leave, but then the IRD takes tax from that?? \$350 a week after tax is nowhere near enough to support a family in our current climate. If there was no tax on the maternity leave payments, the \$500+ a week would be far closer to what is needed.

### **ANONYMOUS**

W001006 24 Mar 2018, 6:45 AM

Stop taxing fruit and veges no wonder half the population is fat , crap food is cheap

## **LYDIA STANDEN**

W001019 24 Mar 2018, 11:08 AM

I think it is very important that we tax overseas companies as we continue to move into a time of extreme globalization.

## **EDWARD SIDDLER**

W001045 24 Mar 2018, 3:54 PM

We need to stop taxing labour so much through income taxes, and tax things like land (to make it used more efficiently), driving cars (to discourage their use), and carbon (to help shift to a low-carbon economy). I think GST is a valuable part of our tax system because it is hard to avoid.

## **GEORGE JASONSMITH**

W001053 24 Mar 2018, 4:22 PM

While many of the right things are being taxed there seem to be too many that are not. In particular realised capital gains (from all sources) after allowing for inflation, incomes transferred to avoid tax, and illegal earnings just to name a few. With regards to the latter, it is well known that tax evasion is what brought Al Capone down; how often do we hear of drug dealers, for example, being prosecuted for tax evasion? While a case can be made that GST should be zero-rated for some essential items, it is my view that it would be more efficient in dollar terms to keep a uniform (albeit considerably lower than present) rate of GST and to ensure that the overall tax system, benefit rates and minimum wages ensured that all people can afford to live.

## **M S**

W001059 24 Mar 2018, 4:47 PM

To be fair to the working group every income should be tax. There's a cereal brand that i refuse to buy because it part of church/charitable institution but They producing product under their institution and gain money out of it. Any investment property thats being sold need to be tax.

## **BEVERLEY AUSTIN**

W001074 24 Mar 2018, 6:13 PM

If Gst was paid on financial transactions, there would be a substantial increase in the take. Buying and selling the family home should be included. This should also be deductible ie. If I buy I pay. If I sell I claim. This would be almost be a capital gains tax me thinks, but would not be called such.

**JASON MCQUINN**

W001092 24 Mar 2018, 8:22 PM

new zealanders resources new zealanders taxes. the current debate around ownership rights needs to be wrapped up, all new zealand's resources need to be owned by the current living citizens of this country. oil, water, gas, coal, minerals, wind, air, fisheries etc etc all duties or levies paid for collection of these resources should go into the 'Kiwi Fund' whereby the fund is reserved for and distributed to the citizens, not for government spending, not for grants, to ensure the betterment of new zealand citizens. the only exception where levies or duties should be unpaid is when a resource is utilised for non profit personal use ie wind for power generation or water for power or irrigation collected at personal expense.

**SAM STONE**

W001107 24 Mar 2018, 9:44 PM

Tax should be focused on wealth. Taxing income does not necessarily enable a fair collection from the whole population, as many individuals and organisations with great wealth are able to pay minimal tax, when they have the greatest means to afford it. We should be taxing people based on their net worth, not hourly income.

**HELEN MONGILLO**

W001123 25 Mar 2018, 5:46 AM

The current system allows the rich to avoid paying their fair share of taxes. The rich will still be rich even if they are taxed fairly. A capital gains tax and tax on profits by overseas companies will help New Zealanders have a better spread of wealth.

**ANDREW BOYCE**

W001133 25 Mar 2018, 7:48 AM

No other comment.

**BECKY MITCHELL**

W001142 25 Mar 2018, 8:57 AM

Tax should be lifted on NZ fresh produce, so anything grown here is tax free, yet high sugar/salt/fat foods should be taxed more, to encourage all to eat healthier.

**CAMRYN BROWN**

W001149 25 Mar 2018, 9:51 AM

Given the high price of housing, it seems likely that many other families are in the same position as mine. We are renting a home suitable for us to live in and have invested in



a more affordable asset - a rental property that is smaller we could live in. As such, the prospect of a family-home exemption on any future CGT is not only disheartening but borderline offensive. To me, this would appear to be a punishment for saving for my family's future to the best of my abilities, but falling short of that investment being a family home. I'm not a landlord because I want to be but because I can't afford to stop being a tenant! It strikes me as pulling the ladder up behind those already able to own a home suitable for their own living needs. Should the tax working group recommend a CGT, please be aware of this situation and those in it... and either have no family-home exemption or allow the exemption to apply to any assets up to the current value of a family home.

## **ANONYMOUS**

W001159 25 Mar 2018, 12:10 PM

We need a Capital Gains Tax on investment properties. It is ridiculous how much money a certain few are making in Aotearoa, while others cannot even afford one home.

## **BILL CURLEY**

W001167 25 Mar 2018, 1:04 PM

I have pointed out elsewhere that the Tax system is flawed. We need to abolish income tax and move to a Land/Property tax system. This will mean everyone in NZ will pay there fair and full share. It will prevent overseas companies from removing \$m from these shores. The wealthy will pay there full share on assets rather than income. Remove the charitable status from religious organisations especially those that are using the tax windfall for proselyting and not for helping the disadvantaged in our society .

## **HEATHER SAYER**

W001173 25 Mar 2018, 2:03 PM

We should look at taxes on use of our natural resources. Water supply is one - rural use and bottling plants often may minimal fees or taxes. Water pollution is linked with this . Plastic waste is a huge problem - tax incentives for better design, alternative material use and collection and recycling could influence behaviour of manufacturers and consumers. Tax incentives could also encourage changes in land use, tree planting and pest control.

## **MICHAEL RILEY**

W001183 25 Mar 2018, 2:38 PM

Continue to pay on every dollar of wages, company profits and every time something is bought and sold in New Zealand, but the proportion of this to the whole is too great. Continue to tax quick profits when people trade things like property or shares. And those who own land or property should pay their local rates, but their should be more accountability for where rates are spent - referendums/online polls etc. I don't believe

in taxing the money people make from things like art or fine wine, unless you give a rebate for losses made on such investments. I agree with Capital Gains Tax on income-producing property. I do not support Capital Gains Tax on the primary family home or, in the case of a family trust, where a home has been occupied by the settlor in a lifetime license or similar. Things like airbnb might be complicated. We don't tax the income of charities, even if they own businesses. And we don't tax the profits of overseas companies with no New Zealand base.

## **DAVID ECCLES**

W001188 25 Mar 2018, 2:59 PM

Tax is treated as a punishment. Are the things that we are taxing the things that we want to punish people for? I would prefer to have a system where income is only taxed beyond that which is necessary to maintain a minimally-sustainable life. Could a tax system work if people and businesses were not taxed if they were living sustainably and within their means? Would there still be enough tax to support the needs of people who didn't have sufficient capability to support themselves? I expect so. I expect that there are sufficient numbers of people who enjoy making money that they can support people who need additional resources to live.

## **REECE MOODY**

W001197 25 Mar 2018, 3:35 PM

Firstly, I am of the opinion that the Tax Working Group is a facade. Rather than 'how can we overhaul the tax system', I think it is a front for 'how can we increase the tax take'. Because that is how Labour works. So my answers may seem somewhat cynical since they are in that context, but are no less valid. Quick answer: just tax less things.

## **ANDREW METFORD**

W001207 25 Mar 2018, 4:43 PM

When I buy items on the internet from overseas, I have to pay a tax to Customs before the items are released to me. This is unfair, because I am only buying the items from overseas because I cannot buy them in New Zealand. I understand that if the item is available in NZ, buying it from the NZ retailer helps their business, keeps people employed, and contributes to the NZ tax, but if the item is not able to be purchased here, I am not denying a NZ business of a sale, or putting people out of a job, or denying the Government the tax on that item, so why should I have to pay tax on it? I buy items from NZ retailers when I can to support local business, but often they do not have the items I need so I have no option but to buy from overseas / the internet. If the time is available in NZ, and I choose to buy it from overseas, then I have no problem paying tax in it.

## **COURTNEY PRATT**

W001209 25 Mar 2018, 4:52 PM

GST should be removed from fresh fruit and vegetables. GST should be removed from feminine sanitary items.

### **OLIVER KROLLMANN**

W001217 25 Mar 2018, 5:35 PM

One of the biggest tax loopholes is the well-known one around property, particularly owner-occupied property, but also investment property. It has led to speculation, land-banking, house price inflation, and contributed significantly to growing inequality. It's all well-documented, but because it is such a controversial topic, nobody wants to talk about it. This has to change, no matter what the public opinion is. Most Kiwis treat their properties (owner-occupied or not) as an investment, thus they should be taxed as such. Everything else is inherently unfair. Taxes should also be levied on products, items, behaviours, consumption etc. that causes harm, e.g. alcohol and drug use, carbon usage and fossil fuels etc. The additional revenue should go directly and fully towards mitigation of the respective harm that is done, e.g. alcohol and drug abuse treatment programs, investment in alternative energy generation and elimination of fossil fuel mining, import and consumption.

### **DAVE SMYTH**

W001226 25 Mar 2018, 6:03 PM

Remove furtherment of religion as a charitable activity and tax it! It is obscene that entities like Sanitarium pay no tax.

### **SAMANTHA TRIEU**

W001228 25 Mar 2018, 6:18 PM

We should be taxing churches and church /religious owned companies like Sanitarium.

### **ARIC THORN**

W001232 25 Mar 2018, 6:34 PM

The tax system needs to be a more balanced asset /capital tax and income, rather than focusing so much on income alone

### **DEIDRE BUTLER**

W001238 25 Mar 2018, 7:49 PM

This needs to be fair. Quick profits on land or property (under two years) should be taxable as it would be assumed this was achieved as if a business transaction - barring scenarios of e.g. death/estate, relationship separation. Long term "Capital Gains" should NOT be taxed. How can you be fair in doing this when there is natural property and market movements that is not fair to tax! Owners would have paid rates throughout, very likely have been providing a rental, and in my experience, it is not

easy nor necessarily lucrative doing this! No brainer that charities SHOULD be taxed if they are obtaining revenue! Absolutely if they own a business! Overseas companies SHOULD be taxed if operating in NZ IRRESPECTIVE of not having a NZ base! DO NOT tax people on personal items - art, wine, collections, vehicles ... that is ridiculous and nanny state! Again, this is not fair and invasive to privacy!

### **KEVIN KLEMPPEL**

W001246 25 Mar 2018, 11:25 PM

Income tax in NZ has really had its day and is stifling business owners, workers and development and the complexities of the current tax laws are not even well understood even by the IRD who now choose not to advise unless paid well in advance and then with a no guarantees answer. Income tax has also generated a myriad of tax minimisation networks and processes that are wasteful of business time and resources which are in effect a productivity drain. Expenditure based taxation properly implemented (including tax on capital shifted of shore no matter the source) would allow for better direction of capital use, the ability to provide for layers of tax appropriate to need or greed and the ability for government to encourage or discourage to a much finer degree the expenditure or the provision of saved capital for use within the economy. Taxing all consumption, including property, and providing for levels of consumption tax while removing income tax would make tax less complex.

### **KAY TRACEY**

W001264 26 Mar 2018, 10:54 AM

There should be fewer exceptions to what is taxed. This is creating confusion and encouraging practices that give some an unfair advantage over others. Charities should not be tax exempt. Not taxing charities comes from a different time when many or most of the people were donating their time and expertise to the charity. This is no longer the case, charities are in most ways operate the same as businesses. Many businesses contribute to our society while still paying tax. Treating all sales as a taxable event rather than a capital gains tax would be fairer and easier to understand. As with the current GST there could be a threshold before GST registration was required. GST registration and payment should be required for all who do business in NZ. Overseas based companies who do not pay NZ tax on profit should have a higher rate of GST.

### **JILLIAN JOHNSON**

W001280 26 Mar 2018, 2:05 PM

Churches do charitable work, should not be taxed, however if they own businesses not involved in charitable work, they should be fully taxed. Tax evasion is rampant and white collar workers are getting away with it cos they can afford to get the best advice to avoid tax. Speaking as a pensioner, aged 75, (so in my own self interest) I have worked all of my life, as a single, and married woman, as a widow, and as a pensioner (still working). I would like to see DOUBLE TAX abolished. If I am willing to get off my butt and work at 75, why should I be penalised. There should be some concessions for those who work after 65. Also those families who have to do two jobs to make ends meet, should not be double taxed. J H Johnson

### **KATE KENNEDY**

W001293 26 Mar 2018, 4:39 PM

Remove GST from fruit and vegetables and sanitary products. Tax property speculation

### **RICHARD LIN**

W001303 26 Mar 2018, 6:59 PM

Tax the churches!

### **ALEXANDER JAGO**

W001305 26 Mar 2018, 7:44 PM

More tax on overseas investors and property owners, a water tax, a tax on commercial cannabis (pending legalisation (which should be legal, come on), capital gains tax)

### **ADAM RANSFIELD**

W001309 26 Mar 2018, 9:43 PM

Tax Churches Under New Zealand law, churches are exempt from income tax because they have a charitable purpose – they promote religion. Bullshit. We need to close this ridiculous and archaic loophole. Churches are a business plain and simple, they charge their clients for their service. They rely on the income. They support their employees and assets with that income. This loophole is being exploited everywhere. Think Sanitarium, Destiny Church. They should be taxed like everyone else, and pay their employees like everyone else. If, as a business does, they decide to give away their profits to a charity then that is tax deductible for them but that other charity then needs to declare their income and be taxed on that. Level the playing fields, plain and simple. Maori Trusts and Not for Profits Etc all need to follow suit. Those that don't earn much and effectively spend all they earn doing their work won't pay tax either way. But the crooks who exploit the loophole will be caught

### **BUTCH STRAUCH**

W001311 26 Mar 2018, 9:59 PM

Do not change the GST rate of 15 %. If you would decrease it, nothing would get cheaper. All prices would stay, only the profit for businesses ( supermarket etc.) would rise.

### **ANDREW ELPHICK**

W001329 27 Mar 2018, 8:46 AM

Yes as a percentage of GDP it is comparable with other countries. This may change with the recent dropping of corporate tax rates around us.... we have already seen Xero move to the ASX it seems there will be more that follow. I bright part on the horizon is taxing of the internet players.

### **DARCY HAGGART'**

W001345 27 Mar 2018, 10:52 AM

Less wages more art wine and over seas

### **JC DC**

W001352 27 Mar 2018, 11:32 AM

I think where people are using investments e.g. property, art, collections as an income earner they should be taxed on the profits the same way we are taxed on interest earned in the bank. Definitely overseas companies should be taxed on profit they make in NZ. Take GST off fresh fruit and vegetables.

### **MARK SCOTT**

W001365 27 Mar 2018, 12:44 PM

Ad hoc carve-outs from GST should not be made in respect of fruit & vegetables, nor for any other common grocery products. Anyone can argue for taking the tax off this or that. So who do you listen to? And when does the parade stop? Someone said to me that you should not tax "culture" - so should we take GST of pies and beer? Millions would agree to that... Having GST exemptions (or zero-rating) for certain grocery items: a. will add disproportionate complexity to our current GST system; b. will not necessarily translate to lower prices; c. will be poorly targeted, as those who will likely benefit the most from the removal of GST will be those who actually don't need such tax relief. d. will not significantly impact on consumers making "healthy choices" (one commentator has said that there is no evidence that lowering the rate of GST has ever increased a consumer's IQ). Human nature is such that we would all enjoy a tax break - but the TWG should not go there with GST exemptions.

### **ROB HENDERSON**

W001381 27 Mar 2018, 3:14 PM

A transaction tax on all transactions would ideally replace revenue while transitioning away from PAYE and GST. So lifting the lower socio economic class incomes significantly, while testing their propensity to save and avoid spending so as to reduce welfare dependency. At the same time restructure the housing system in NZ so that incomes increased by way of transaction tax replacement are allocated to a national housing scheme for earners to generate funds to buy a home.

## **STEPHEN OSBORNE**

W001404 27 Mar 2018, 5:51 PM

Shop bought food and drink should be 0 rated for GST Increase GST on luxury goods to balance the books Benefits the poor and puts the burden on those that can afford to buy luxury goods

## **LUCAS DAVIES**

W001420 27 Mar 2018, 10:20 PM

There is no reason not to tax capital gains as if it were any other type of income. Probably a tax on value realisation would be the easiest to implement.

## **DAVE BULL**

W001433 28 Mar 2018, 8:07 AM

The tax system has, for generations, strongly incentivised putting capital into unproductive assets such as the family home - pushing up house prices, favouring the wealthy, minimising business investment. At the same time, it has not incentivised maintaining those assets. This must change. A capital gains tax is not the answer because it is easy to avoid - simply do not sell the asset. It disincentivises fixing the problem of too much capital sitting in unproductive assets. The solution must involve taxing wealth in houses, not taxing sale of houses. In my view the most likely consequence of a capital gains tax is to drive house prices up, as sellers seek to have buyers pay their capital gains tax for them. It would be counterproductive. Smoking and driving are, rightly, taxed, because managing them costs the taxpayer. For the same reason, I look forward to carbon taxes, a far simpler and more effective tool than the ideologue, game-able ETS. Sugar taxes should also come in.

## **J S**

W001444 28 Mar 2018, 9:40 AM

I would like to discuss "secondary tax". In my opinion this should line up with how much you are earning as opposed to how many jobs you have. Those in society that have 2 or more jobs are generally only being paid minimum wage and therefore do what they can to earn a "liveable wage". And they are being penalised for this by paying secondary tax. These people, even with 2 or more jobs, will still only be bringing in enough to live on (and possible still being under \$30k). Once again, those that can least afford it, end up paying more tax. However, if this lined up with how much you are earning, lets say \$60k, and you went and got a second job, secondary tax should then kick in.

## **KIPI WALLBRIDGE-PAEA**

W001457 28 Mar 2018, 11:58 AM

We aren't taxing the capital tied up in residential property enough. We aren't even taxing it. We are taxing wage earners too much when much benefit accrues to property owners who may not pay any tax at all.

### **SCOTT ESSER**

W001472 28 Mar 2018, 2:39 PM

The confiscatory excise tax on cigarettes and tobacco falls on those who can least afford it. It has the negative affect of leading to crime on retailers. The war on tobacco has been won, smoking rates are at an all time low. Lets refocus our taxation efforts on environmental concerns such a green house gases.

### **JANE DE BORCHGRAVE**

W001485 28 Mar 2018, 4:59 PM

Some key thoughts about our tax system. 1. The tax system has the ability to facilitate social good without stigma. Remove GST from all fresh fruit and vegetables (to qualify, fruit and veg needs to be 'unpackaged') so that 'healthy good food' is a 'basic', tax 'poor nutrition' like sugar 2. Multinationals need to pay tax. They depend on our national, tax funded services of education, roading, medical etc to have a healthy, educated workforce. This is not just a 'Google' tax for digital corporates, this is a multinational issue with e.g. 'profit shifting' etc. I have worked for x4 different multinationals over 20 years and each has avoided significant tax due to 'clear corporate organisation'. 3. Revisit charities. How Sanitarium has managed to evade tax based on 'religion' yet be one of the largest FMCG corporates in NZ is a mystery to us all. Come on!!

### **WAYNE ATKINSON**

W001490 28 Mar 2018, 5:59 PM

Smoking is one of the highest tax take .. by 2025 nz is going smoke free .... As nz have not given smoke a tax break in year but the tax have been going in to the big pool of tax ... smoking is a choice.... people make.. but will are tax so high...

### **STEVE SUTTIE**

W001504 28 Mar 2018, 9:13 PM

We need to tax charities and churches who have businesses hiding behind them. For example the Exclusive Brethern Church is just a front for businesses. We need to tax them or aspects of their operations.

### **F M BELL**

W001516 29 Mar 2018, 7:20 AM



I think that food sold as a single ingredient should not be subject to GST, eg: a bag of flour or a sack of potatoes would be untaxed, a loaf of bread or a bag of chips would be taxed. CGT should be charged on real estate sales profits, adjusted for inflation, excluding the main residence (or main residence plus one holiday or rental home for families headed by two adults). The percentage of tax should also be reduced by each year the asset is owned. I do not think that an inheritance tax would work. Overseas the wealthy can afford professional advice and structure their asset ownership in order to avoid the tax which is therefore mostly paid by middle income families. I think that GST should be removed from council rates. Paying tax to central government on a tax charged by local government is unusual. Local taxes are already high, particularly in poor areas (in Horowhenua it can be over 2.5% of the GV each year) and adding GST to the rates takes money away from poor areas.

### **SCOTT TAYLOR**

W001524 29 Mar 2018, 9:07 AM

The tax at moment is pretty good. It could be freed up so home owners who want to improve their homes with insulation heating etc get to claim depreciation. Otherwise works well. When i worked overtime in past to get ahead i was penalised. As i went above 70k a year so alot of my money went to the government. Dont increase upper tax brackets . They dont help middle nz. The rich people just move money around so they dont get paid above the higher threshold. So only people working hard and doing over time get pinged. A good question to ask is of people on the pay above 70 k tax rate... how many of them are doing so on overtime.

### **GREGORY COOPER**

W001548 29 Mar 2018, 1:21 PM

Tax has to fair Pay according to your means not your needs Tax assets before income Tax income before expenditure Tax expenditure as a last resort Need to make it socially toxic to avoid taxes - as a corporation or as an individual Use taxation as a means to reduce wealth inequality

### **ERIN STAGG**

W001553 29 Mar 2018, 2:08 PM

Hi think we need to tax small business starting out and certain products, like fruit and vegetables, less and then tax other goods, including the sale of investment and second homes and businesses, more. This way we would encourage innovation and investment in small business, rather than housing. I also think not taxing low income families as much is a good idea.

### **ANONYMOUS**

W001579 29 Mar 2018, 5:22 PM

Introducing a capital gains tax

## **MICHAEL JONGENEEL**

W001598 29 Mar 2018, 10:03 PM

Please: - introduce a tax free allowance - tax property and other assets, or tax capital gains on assets Ta

## **GREIG WILSON**

W001603 29 Mar 2018, 10:32 PM

Yes, we should have capital gains tax in NZ. Its simply NOT FAIR that wage earners have to have pay tax on income, yet some fat rich prick can own a house somewhere in a posh area and it grows in value by heaps and then they dont pay a CENT of tax on that profit! We need better balance in our tax system. This the opportunity to get it right.

## **ANNA HEINZ**

W001610 29 Mar 2018, 11:40 PM

I feel that we are not redistributing wealth properly as we have too many people who are struggling too much. We need to have a capital gains tax. In this new digital environment, I favour looking at ideas like a small (micro) tax on all digital transactions. Somehow, we need to find ways to compel business interests, who are based elsewhere but sell in the NZ market, to pay taxes in NZ. Taxing the buyer just raises the price at point of sale. Maybe we need a tax or cost for accessing the Nz market, The idea that overseas interests can exploit NZ resources within our country, with minimal cost and little tax to us because they sell overseas, feels wrong in every way. I do favour a check on national well being alongside monitoring things like GDP and national debt,

## **MELANIE KILFOYLE**

W001625 30 Mar 2018, 9:26 AM

Increased threshold for GST registration to \$100,000 turnover to make life easier for small taxpayers Remove the requirement to deduct DWT from fully imputed dividends paid by close companies. The DWT doesn't improve the tax take, it just shuffles cash around. If you're serious about ring-fencing rental losses, consider a reasonable limit of losses to claim (say \$10,000). A total ban may have unintended consequences like reducing the rental stock, making it even harder for low income earners to find a home to rent. Legalise and regulate and TAX cannabis. This means serious growers can be dragged into the tax net and pay tax on their profits. Add a special tax (like tax on alcohol and cigarettes) for an even bigger take. Clarify tax treatment for shareholder employees of coys that contract to Labour Hire coys. It's messy and under-explained at the moment, and the shareholders seem to be trapped into paying prov tax AND having WHT deducted from their income. Maybe let coy's to exempt.

**JAMES CLARK**

W001657 30 Mar 2018, 7:25 PM

To many commercial activities are sheltered under "charity status". Churches which own commercial property, and iwi groups which own businesses and commercial property, should pay tax on the profits. They can then use tax paid profits for charitable work if they choose. But it is not fair that others without charity status have to compete in the same market with an organisation that pays no tax.

**VIVEK REGMI**

W001675 30 Mar 2018, 11:05 PM

Yeah, I am pretty satisfied with tax government imposed in.

**MARTIN COULSON**

W001682 31 Mar 2018, 6:27 AM

Fresh fruit & veg & all staple foods no tax. High fats, sugar, meats & dairy high tax. Pollution tax. more packaging = more tax, High tax on any polluters, including forestry, resource extraction, waterway pollution, & corporate dairy. Maximum tax on profits of banks, & financial usury and any system that gives huge profits to executives. Maximum wage culture to be abandoned No CEO to be paid more than ten times their lowest employee.

**ANONYMOUS**

W001695 31 Mar 2018, 11:31 AM

Those things mentioned in the video that are not currently taxed, should be. Essential healthy foodstuffs should not be taxed.

**ANONYMOUS**

W001702 31 Mar 2018, 11:48 AM

All the elements referred to in the video that are not currently taxed, should be.

**BRIAN YATES**

W001713 31 Mar 2018, 3:49 PM

Hi. Thank you for the opportunity to comment on this subject. I have concerns about a death duty or inheritance tax being implemented. I am 5th generation and sharemilker on our families organic dairy farm in Karaka. It has happened before in our family, back in the 80's when my grandfather died at the age of 32. The family business was nearly ruined. A mortgage had to be taken out to pay the death duty, and it was a heavy burden for many years. The same scenario, at today's land prices, would be so

cripling we would absolutely have to sell our precious family land. We are surrounded by farm land that has been cut up, and sold off. Where everyone else has seen the dollar signs from foreign investors, we have stayed true to ourselves as people of the land. Farming organically since the 80's, for the future generations. In short, a death duty would be unfair to those of us who have a relatively low return on a significant capital asset. Punishing, just like our rates bill.

### **JAMES EMPSON**

W001724 31 Mar 2018, 11:29 PM

Ruc should be included in fuel prices, healthy food should be taxed less than unhealthy food, capital gains tax on secondary dwellings increased and a tax cut benefit for all employees in nz.

### **CHRIS WONG**

W001739 1 Apr 2018, 9:36 AM

I want New Zealand's tax system to be more progressive. In Australia, low income individuals are exempt from income tax, and the top bracket is 45%. I believe that this system is more fair and better reflects reality, where many low income people are paid under-the-table regardless. I also want the Tax Working Group to look at reducing GST. The last National Government increased GST from 12.5% to 15%, which hurt the kind of people who are most sensitive to prices. It feels wrong to tax people for buying the things they need to live. Finally, I would like the Group to consider a capital gains tax. Investment income is still income, and should be taxed the same way. Not taxing it punishes the poor for not having enough money to invest.

### **JASON DOYLE**

W001770 2 Apr 2018, 3:02 PM

I feel the wage-earners (and to an extent, business), pay a disproportionate amount of tax. Should definitely look at different tax streams (asset, overseas companies etc.) to help reduce the reliance on wage earners. Especially as a large part of our population moves towards retirement and not earning a wage

### **DANE TATANA**

W001783 2 Apr 2018, 6:33 PM

As a small business owner, we employ 25 staff. As with many of my peers in business ownership it's really hard to get ahead with the tax rates as they are. It's so demotivating to work really hard and then be taxed aggressively on it and have less tax breaks for a things like computers and vehicles than ever. Needs to change otherwise where's the incentive to be entrepreneurial?

## **BRENTON NORTHCOTT**

W001794 2 Apr 2018, 10:54 PM

I would like to see multinational companies paying more tax in NZ, some of the amounts getting paid is just silly with the amount of revenue that they have earned off us is ridiculous...

## **PETER MCDONALD**

W001806 3 Apr 2018, 10:44 AM

Given the ever growing inequality in NZ, I would look to tax the rich and super rich more and give the middle class a break. If someone earns over \$300,000 PA they can definitely afford to pay more. That would allow the middle class to have a tax break. I earn a decent amount of money but we struggle as a family. This month I have a \$15000 tax bill to pay and it seems nearly everything I earn is going to IRD. Tax the rich and super rich more and give us a break please!

## **NEIL HOGGARTH**

W001824 3 Apr 2018, 3:04 PM

Charities Should not be tax exempt. This 'well meaning' loop-hole allows \$billions of legitimate business to dodge tax almost entirely. My morning Weetbix is a tax free company. This is wrong. There are major roading/construction firms, (owned by Brethren's for example ) that pay no tax. This is wrong. Some of the biggest dairy farmers' to phrase it loosely, are tax exempt because of there religious affiliation. This is wrong. The Maori economy is strong & successful. Every member of it uses hospitals, schools, roads etc as well. To tax this would be fair in the context- 'NZ' should be thought of as a whanua for all. That means taxes cant be relevant only for some business & individuals but not others. Facebook/google or other multi national should pay tax here or a levee or fee' to operate- if they are to clever to catch with general taxation rules. There is also things such as monopoly & oligopoly.. takling these businesses would help the general public need less tax breaks..

## **SIMON WILLIAMS**

W001830 3 Apr 2018, 5:50 PM

Briefly: 1. Some kind of capital gains tax on investment properties will raise revenue and reduce the influence of speculators on our housing market. However, because most rental owners have considered the ownership of a property or two as retirement savings, it would be counter-productive, long term, to penalise them for this. Solution: Have a scaled tax, based on number (or value) of properties owned... much like with income tax. 2. Charities and religions should NOT be exempt from taxation. Exemptions lead to loopholes, and loopholes are the domain of the shrewd and the disingenuous. Sanitarium, for example. However, don't tax donations. 3. Find some way of taxing those offshore corporates who are blatantly milking our economy. 4. Eliminate redundant and inefficient systems between departments. We pay beneficiaries and then tax that pay. How inefficient is that? 5. Many countries now have forms of transactions taxes to mitigate speculating. Let's explore that.

## **WARREN HARRIS**

W001840 3 Apr 2018, 8:01 PM

Things that should be taxed that are not taxed now - Purchases of goods or services at point of sale (to capture international transactions). This can be done via paypal or credit card companies. Capital gains on the gain in value of all transactions over 10k. Dont have exclusions. Collect tax at sale. Losses to be offset against other gains (beware of gifting). Keep it simple and make it easier to administer. Remove provisional tax. Use GST to preempt future terminal tax if necessary. If provisional tax is to stay at least set the use of money interest the same in each direction. "Its our job to be fair".

## **DEBORAH WALL**

W001861 4 Apr 2018, 8:15 AM

Not taxing internet business is ludicrous and has resulted in huge losses for small business and small commercial property investors. If gst was paid on all internet purchases and tax was taken from all companies that sold products to NZ then it would be a fairer playing field for all business.

## **RICHARD CLARKE**

W001867 4 Apr 2018, 8:44 AM

Companies based overseas must pay the same tax as everyone else. GST should never have been applied to food, power and rates (a tax on a tax).

## **NOAH BUNKLEY**

W001877 4 Apr 2018, 12:25 PM

Increase taxes on the highest income earners. New Zealand has one of the lowest tax rates on high income in the OECD. Countries such as Denmark have a tax rate of 55% and even the USA has a top tax rate of 46%. We should increase income taxes to allow for more public spending on schools, infrastructure and healthcare. Similarly we need a better capital gains tax to reduce investment in housing. Housing should not be a speculative investment market but rather a commodity for living. Increase capital gains to disincentivise investment in houses. Similar to Australia we should make healthy foods GST-free and increase taxes on unhealthy options, incentivising healthy living. A healthier population will be more productive, increasing GDP, and will save costs on healthcare. As a doctor the higher tax rates will disproportionately affect me but these increased taxes could be used to benefit society. With less income inequality comes greater social cohesiveness and a better country for all.

## **DEVAN KESHA**

W001884 4 Apr 2018, 1:05 PM

Income tax should be reduced significantly. The tax focus should be on what people choose to spend their income on. The test should be whether the good or service improves or reduces the greater good. An example is healthy food makes people healthier therefore no tax, cars make people unhealthier therefore more tax.

### **ANONYMOUS**

W001892 4 Apr 2018, 2:14 PM

I agree with Winston's idea of GST off fruits and veggies and I think GST on essential clothing items can get too much at times. I like that we do not tax grieving people like some other countries do. There should be even more tax on alcohol and cigarettes those things just cause illness and misery. But the companies producing those things should be taxed higher as well not just the victims ingesting those poisons.

### **VOMLE SPRINGFORD**

W001898 4 Apr 2018, 3:22 PM

I believe NZ should have a capital gains tax on things like bach rentals, investment properties, passive income earners. I also think overseas businesses that make money off New Zealanders need to pay tax.

### **DAN YOUNG**

W001912 4 Apr 2018, 6:22 PM

Lower tax

### **LEE HARRISON**

W001925 4 Apr 2018, 7:05 PM

I think tax or GST should be lowered on essential food items such as fresh vegetables, meat and staples such as baked beans etc and this reduction could be off set with an increase on tax or GST on alcohol, tobacco and gambling income including pokies, lotto and scratchies. Taxing capital gains on investment properties on an annualised basis will only result in an increase in rent paid by the tenants. I know many landlords who will put up rents to compensate and I will be doing so too. The only way it can work is with a capital gains tax on realised gains at sale time, the same as any other investment.

### **MAUREEN SHARP**

W001943 5 Apr 2018, 6:56 AM

I strongly feel gst should not be on food thanks

## **DENNY BOOTHE**

W001966 5 Apr 2018, 6:00 PM

Tax should be a system benefitting all society through redistributing income to those who need it the most - those who spend most of their income to live on. So Remove GST on all but luxury items. Introduce transaction tax to tax the very rich. No capital gains tax on first or even second home, but have a CGT on multiple investment properties, overseas investors (like a special stamp duty?) and any property bought for speculative purpose, (because speculation drives up prices). Capital gains tax on investments should be tiered so that those on low incomes eg retirees dependent on investments/savings interest don't have their income eroded. Provisional tax system in NZ is invidious - tax is paid in advance of earning and is very discouraging punishing to someone on a low income from investment who is not on PAYE.

## **GARTH BARLEY**

W001972 5 Apr 2018, 8:29 PM

The only thing I feel very "iffy" on is not taxing external companies. I understand our situation as being off to the side of things, and not really having anything unique or rare to offer to the world beyond our identities and cultures, but I am more worried about the consequences of trying to be apart of "the bigger picture", especially with how international relations are going. I'm concerned that we're inviting corporations with obligations to other countries and companies that we don't want to be involved with. It is hard enough to be aware and conscientious within the economy without concerning yourself with whether you're funding (at least in a small part) wars/genocides, military expansion, ecologically damaging projects, and anything else that is in that grey zone of technically not illegal but if we were 100% informed we would disavow in a heartbeat.

## **HANK (HENDRIK) OPTLAND**

W001983 6 Apr 2018, 1:23 AM

I believe that the things we tax are correct but I would like the relative emphases to change. For instance, middle income earners are taxed at the highest rate of 33% for the last few dollars they earn. GST is 15% and I think that this should change at the rate of three consecutive increases from 15.0% to 18.0%. Income taxes should drop simultaneously to keep the middle income earners out of the highest tax bracket. Beneficiaries' payments must increase accordingly to compensate. At present, there are few exemptions from the GST net. One extra thing that should be made exempt are local government rates (or tax) because it is essentially a tax on a tax. This would be a politically palatable package. A greater reliance on GST and a smaller reliance on income tax is that this would tax international tourist's spending without affecting wage earners; they spend \$12 billion per annum. Increasing the GST captures some of this for everyone's benefit. No other taxes should be introduced!

## **NADINE SEIDEL**

W002010 6 Apr 2018, 4:06 PM



Overseas companies and businesses that don't have a base in New Zealand should be taxed at least as much as NZ companies (which don't pay enough tax in my opinion). NZ should not allow international companies to "profit share" And therefore spread their income to pay as little tax as possible. It makes me angry when I hear one of the richest companies in the world like Apple paid less tax than me personally!

### **CAMERON BATES**

W002029 7 Apr 2018, 9:43 AM

We have got most things right. Only thing that could be better is user pays. If you want rail from the city to the airport get the people who use it to pay for it. I use the toll roads and am happy to pay but I don't want to pay fuel tax and the toll we already pay lots of fuel tax. I want the big roads they are awesome and will save many lives. (Remember how many white crosses were Mercer to te kauwhata there use to be) Tobacco tax is prob responsible for 40% of the decline rest would be public perception and heath. Don't go with sugar tax it won't work. What about as part of working for family's and benefits there is a food bag with lots of heathy food. Buy in bulk save money. I know it would come with headaches would also create jobs. Call in kiwi food. But most of all keep building stuff it is cheaper today than it is in 5 years.

### **STEFAN ROMIC**

W002051 7 Apr 2018, 3:12 PM

Capital gains and inheritance should be taxed at much higher rates while regressive taxation (such as GST) should be decreased.

### **KERRY JONES**

W002057 7 Apr 2018, 4:03 PM

The GST on fresh fruit and vegetables should be removed, they manage to have this system overseas so there is no reason why it cannot be done here. Tourists should not be able to claim the GST back on purchases they make here. In order to make houses cheaper the rate of GST on building products should be reduced or the purchaser given a tax credit.

### **LIAM SULLIVAN**

W002066 7 Apr 2018, 5:33 PM

i think we should tax charity's that have business

[1]

W002072 7 Apr 2018, 6:35 PM

The profits of overseas companies should most definitely be taxable in NZ even if they have no NZ base if they are conducting business and trades in NZ. There should also

be taxes for things such as art and fine wine. Capital gains tax is also necessary. Churches should pay tax. People who are not in NZ should pay extra tax on property. Increase tax for higher wage earners. Please stop taxing sanitary items.

### **BRIAN TAYLOR**

W002078 7 Apr 2018, 7:58 PM

Taxation in NZ is a travesty. There is no justice in current tax law or application. The National Govt (aka Key) campaigned prior to the 2008 election that it would reduce income tax if elected. On winning the election, it did too, though principally to the advantage of the well to do, while it never heralded it was going to increase GST from 12.5% to 15% at the same time. The free lunch given lwi in respect to their tax-free business empires is ethically and morally wrong and totally inconsistent in fairness to other taxpayers. Tax-havens need to be abolished. JK was not keen to address that issue, one wonders whether he had reason to avoid the matter. Tax breaks on rental properties need to be abolished. Not sure about capital gains tax though - Governments are instrumental in creating inflation so I don't think it fair that the man in the street has to pay for governmental short-term politicking excesses rather than their setting a long term agenda.

### **THOMAS BURTON**

W002098 8 Apr 2018, 10:34 AM

We should tax single use plastic to producers/businesses who use it for their products. We should subsidies organic food, biodegradable packaging materials (assuming we develop the capacity to break it down properly). We should tax refined sugar as heavily as cigarettes. We should tax anything with microbeads in it heavily.

### **GRANT FARRELL**

W002122 8 Apr 2018, 4:26 PM

We should have Wealth Tax as our predominant source of Tax.

### **JAREK**

W002126 8 Apr 2018, 6:17 PM

Profits on real estate transactions really need to be taxed

### **MICHAEL RADLEY**

W002129 8 Apr 2018, 9:33 PM

1. income tax. Currently heavy machinery is human controlled and income tax is collected on his work. If his machine is now controlled by a computer (ie autonomous), there is no income tax or equivalent tax. So as more workers are replaced with GPS, robotic autonomous machines, why isn't this WORK being taxed. If you are going to

tax human input, why isn't robotic input taxed. Further. Repairs to the robot are deductible expenses, whereas human health costs/ injuries are not. Income tax should be scrapped and replaced with a production tax. 2. Heaping more and more taxes on property owners through council rates is wrong. Every body who lives in Auckland should be billed directly for services that they use. There should not be GST on council taxes.

## **SUSAN PRYOR**

W002140 9 Apr 2018, 9:39 AM

It seems too easy for big business and wealthy family's with trusts to hide income from being taxed. Can we make this fairer and ensure that all income generated in NZ is taxed appropriately regardless of other offsets or if it is difficult to draw a line between the income and an individual or business.

## **LUKE SCHNEIDER**

W002147 9 Apr 2018, 11:14 AM

Government serves the interests of the people. No taxation without representation. That means corporations should not be taxed since that is just passed on to consumers and they can't vote. In exchange for no taxation, which will attract more investment and growth, corporations can't contribute to election campaigns or provide separate political ads. Similarly, sales tax and fixed assets should not be taxed. Income of all NZ sources is taxed at the same uniform rate above a poverty line.

## **AMRISH KHANOLKAR**

W002156 9 Apr 2018, 12:50 PM

Maybe consider bringing in some taxes to reduce land banking. Also consider additional taxes for the super rich. Need to be careful at this as you do not want to totally disincentivise and punish capitalism thereby discouraging investment, entrepreneurship, and productivity improvement. There should be no capital gains tax on new houses sold within the bright line test, as do not want to discourage investment going into building houses. Maybe consider capital gains tax on people buying and selling more than one existing house or land in a financial year regardless of the bright line time period, as this indicates they are running a business out of it. However people who are selling one house and buying another should not be taxed, as this would lead to equity erosion - people shouldn't be taxed to change houses, they should be taxed only if they are running a business out of it.

## **CATHERINE JOULE**

W002159 9 Apr 2018, 12:58 PM

I don't believe tampons or pads should be taxed - or should have a lower tax applied as these are necessary.

## **JAMES SANDALL**

W002164 9 Apr 2018, 3:01 PM

Would like to see a tax on unhealthy food and sugar tax on drinks. This can then be used to make healthy options more affordable.

## **MURRAY ELLIOTT**

W002171 9 Apr 2018, 4:22 PM

I believe that there is Overtaxing of the Very Low Income earners, and can not understand why some very high Income earners pay very little if any tax at all. There has to be some accountability and equality. Inequality can push people in to using cash to avoid taxes, which in it's self is counterproductive for Government.

## **JASON ARCHER**

W002184 9 Apr 2018, 8:01 PM

I support the introduction of capital gains tax for business assets, including investment properties. Owner occupied residences should be excluded from capital gains. A higher tax free threshold for income tax would be a fair mechanism to assist low income earners.

## **RYAN BENSBERG**

W002191 9 Apr 2018, 9:56 PM

As a New Zealand citizen, i believe that the government of New Zealand has a right to tax, and i quote "BUSINESSES WITH NO NEW ZEALAND BASE". The taxes collected would add to the treasury allowing the New Zealand to spend the extra income on essential utilities, feeding the money into our economy.

## **MARGARET WALKER**

W002202 10 Apr 2018, 6:54 AM

The tax of 17.5% taken from interest on Term Deposit is unfair as this is a tax on money which has already been taxed. This is making many older people, who were brought up to save for their "old age" the new poor. We have paid tax, P.A.Y.E for many years and saved what we could so that our retirement years would be reasonably comfortable. To be taxed twice is far from equitable as we are aware of the number of tax evaders who feel they are entitled to dodge paying their fair share. To add insult to injury, those of my age (82) who support Voluntary Euthanasia, are forced to stay alive due to the insensitivity of the successive Governments. We face constant medical bills, constant pain and a lack of respect for many politicians. Why are they allowed, by a so-called conscience vote, to dictate that we cannot be relieved of our suffering - and save the country some money re hospitals and ambulance service? I would appreciate your comments. Margaret Walker.

## **TIMOTHEUS FRANK**

W002208 10 Apr 2018, 8:47 AM

A land tax should not be introduced. I find it offensive to regard land as primarily an economic asset. Land is kept for many more reasons. If a land tax is introduced, there need to be many exemptions, for example for land that is set apart for conservation (even on private land), for land that is sustainably managed, for land kept for heritage purposes, for charitable purposes, for land for recreational purposes. CGT should be considered, but it needs to be carefully applied, so that someone whose house increased in value does not need to sell it, just to pay the taxes. The speculative economy needs to be taxed more, including currency trading. Charities should continue to be tax exempt. Charities need to be able to advocate for particular worldviews, so that organisations like Greenpeace can do their work and charities are not scared to speak out. Environmental taxes, such as taxes on carbon emissions, on water takes etc. also need to be considered.

## **ANONYMOUS**

W002223 10 Apr 2018, 10:10 AM

I think tax should be increased on items that are harmful e.g. anything relating to smoking. Don't just tax the cigarettes, put a very high tax on the licence to sell cigarettes. Also Increase tax on alcohol and increase the tax on the licence to sell alcohol. Excess of the above two examples has been shown to kill, therefore, in my opinion, whilst there isn't a tax high enough to eradicate the above perhaps it will reduce it.

## **IAN ROBERTS**

W002226 10 Apr 2018, 10:21 AM

The concept of taking GST off "healthy food" is flawed and shouldn't be considered on the basis that defining what foods get exemption and what don't would be a logistical nightmare. It may be easy with one or two items, but who defines what eg bacon> Considered by some as "unhealthy"...- chicken.eg. assuming that a raw chook is "healthy", and presumably take-away KFC chicken isn't, but what about coated crumbed and spiced chicken pieces bought at a supermarket? If a farmer/grower can claim GST on their production costs and that claim system works through, transport, storage and to the retailer, then how does exempting a product at point of sale get allowed? Who would track it and how would probably cost more that just leaving the system as it is. It's a sounds great idea, but logically is pretty impracticable.

## **JOHN CARTER**

W002241 10 Apr 2018, 11:00 AM

Business including farms that increase in value. Farming and horticulture charged for taxpayer funded irrigation,water and to ratepayers for flood,pumping stations like the hauraki plains. Ratepayers pay towards those systems and farm values go up massively. Tourists taxed for using facilities like national parks etc.

## **SIOBHAN MULLINS**

W002245 10 Apr 2018, 11:05 AM

Overseas companies operating in New Zealand should be taxed. Basic food items should be exempt from GST.

## **JEN WATT**

W002253 10 Apr 2018, 11:28 AM

I think NZ does tax the right things on the whole. One area which I do have reservations about is the proposal to add GST on items bought online from overseas, and digital tax on audio/video. I buy a lot of items online from overseas, for the simple reason that those products aren't available for sale in NZ. If GST were added to these purchases, I'd still buy them (because they won't magically be available for sale locally!), but I'd end up paying more and so would have less discretionary income to spend locally. So local businesses will miss out. I bet a lot of NZers are like me in this respect. We're a tiny country, so we don't have the widest range of goods available for sale. That's just the reality. Let's not penalise consumers and businesses alike because of it.

## **DENNIS SOSNOSKI**

W002268 10 Apr 2018, 12:11 PM

The idea of a tax on property transactions is good, and a higher rate should be applied on sales to non-residents (when allowed). Businesses should absolutely be taxed regardless of who owns them. If a charity wants to run a business they should do so on equal terms with regular business owners. The only exception might be for charities running retail sales stores for donated goods. Taxing of large overseas companies doing business in New Zealand is absolutely needed. Taxing just their profits isn't going to work, because multinationals use a wide range of strategies to hide their profits and/or make them appear in jurisdictions with little or no tax. Instead there should be a tax on sales, at a presumed rate of profit set by the government. To make this reasonable it should only apply to companies doing at least some minimum level of business in New Zealand (say \$10M).

## **TERRY HALL**

W002278 10 Apr 2018, 12:39 PM

Of course we are not taxing the right things. Why tax people who work ? Why tax people who provide the jobs to start with ? Why not just tax us, ALL, as, and if, and when we spend. NO INCOME TAX AVOIDANCE, POSSIBLE !!! OR REQUIRED.

## **CAROL SUMNER**

W002292 10 Apr 2018, 1:06 PM

Businesses operating in NZ or with accounts in NZ must be taxed, even businesses that aren't based in NZ but sell products here should be taxed. Religious organisations should also be taxed which would also contribute a lot to the community. Health food (fresh produce), and health services (specialists, doctors, nurses, natural health providers) should not be taxed.

### **NIKKY PARLEY**

W002297 10 Apr 2018, 1:14 PM

Overuse of GST on essentials. Currently people have to use their taxed earnings to pay another 15% on essential goods and services. In my mind this means that I am actually paying 48% tax (33% +15%). I support a degree well thought out, dedicated taxing going for example to healthcare, police, education, infrastructure (roads, sewage plants, water treatment plants, ...), conservation, rather than it being allocated only from an amorphous pot. Support a visitor tax that goes to DoC for use nationally.

### **PETER HENSON**

W002320 10 Apr 2018, 2:04 PM

Take GST off fresh vegetables; salad items, fruit, fish and meats. This should promote healthier eating and help those at the bottom end of the wage bracket. Place a capital gains tax on all investment properties, except the main family home.

### **ALAN MATTEUCCI**

W002324 10 Apr 2018, 2:15 PM

- Churches should be taxed. - Iwi or Maori organisations should be taxed. - Charitable organisations should be taxed. - There should be no exemptions from a tax regime. eg: - Iwi now is a multi-billion dollar business and should contribute to NZ. - churches are capable of raising their own funds, and should contribute to the tax pool. - charitable organisations do not need tax breaks, eg Kellogs or other big organisations don't pay tax? NOT fair.

### **RICHARD BROWN**

W002333 10 Apr 2018, 2:28 PM

As soon as you start to widen your tax net you waste government, individuals and business money on compliance. If anything, make the gathering and compliance simpler. Avoid confusion, avoid taxing for the sake of it without having a clue what it costs to get that money in, which is a major failing any government who wants to increase taxes falls into. Drop income and business tax to zero and increase GST to 20%. All income gets spent at some stage and with GST there are fewer collection points, making it easier to Police, and everyone pays. Make taxation simpler, NOT more complex.

## **ERWIN WEE**

W002346 10 Apr 2018, 3:19 PM

The impact of technology will make the current taxation inefficient. Taxing on wages in the future when the impact of artificial intelligence and robotics is realized will make an unbalanced taxation system. The government must develop a productivity index and base its taxation on the productivity index. If an industry is fully automated and multiplies its productivity by 1000% then it is rightly that that productivity is taxed in this way multinationals cannot use a double dutch sandwich technique to offset cost and pay minimal tax as its productivity index is high.

## **ANGELA BERRY**

W002351 10 Apr 2018, 3:30 PM

I think we should be taxing large overseas companies operating in NZ. Companies that give nothing back to NZ and companies that have Charity status. I would hate for a wealth tax on land and assets. If we are not able to have a pension when we are older then we should be able to amass funds to support us. We work hard and take risks, we should not be penalised for it. I think that people with multiple rental properties should be taxed or not allowed carry forward losses, as should airbnb rentals. Hotels cant compete against these if they don't pay tax. Lots of people have had an increase in the value of their property. This doesn't mean that their cash flow has increased. Rates are a huge burden and a large amount of money to find for pensioners that have been in their houses for years. I think that it is wrong if another tax is applied on the value of the house. Many people would not be able to afford to live in their property.

## **ISOBELLE GOSLING**

W002358 10 Apr 2018, 3:39 PM

Introduce a tax free threshold and we know GST is a deterrent for some lower income people to eat well - hence no GST on fruit and vegetables and reduced GST on items that have a healthy heart tick to encourage enhanced food choices

## **GREG XAVIER**

W002367 10 Apr 2018, 4:31 PM

I'm mostly ignorant on what we do and do not tax, but based on the information on your fact sheet I feel we need to make some adjustments. The profitability of real estate has contributed to a housing economy that vastly favours the 'haves' over the 'have-nots'. Everyone deserves a family home for their family. Property owned beyond the 'family home' (I'm not sure how to define that) should attract a capital gains tax. Likewise selling a business for a profit should be taxed. I don't know enough about payroll tax to form an opinion. Charities that run for profit business should have that business taxed in the same way any business is taxed. Sanitarium is a perfect example. I'm not sure how to effectively tax stuff we own so wont forward an opinion on that. Businesses with no base in NZ should absolutely be taxed. Steam (online gaming distribution platform)



applies GST to purchases but more needs to be done. Companies like Apple benefit from local infrastructure and should pay for that.

### **GEOFFREY HINDS**

W002389 10 Apr 2018, 7:59 PM

I would favour taxing charities that own businesses but only on the income derived from that business. I would ensure that all investments are taxed including long-term

### **COLIN TREVELYAN**

W002397 10 Apr 2018, 10:47 PM

Increase GST also all lotto winnings should be taxed at least by 30 percent .Auckland and Wellington should also tax all vehicles entering the city ,,same as Singapore does . A bed tax or daily tax should be charged on all visitors entering Nz not using Nz passport .

### **AMOL TELANG**

W002400 11 Apr 2018, 5:00 AM

Reduce tax for locals and start charging the foreign investors or investors who do not stay in this country for more than 9 months of a year. Tax the foreign companies with no base in New Zealand. Stop taxing the small property investors with less than 3 properties as they have worked hard for their families future which will remove investment options for small families. Stop taxing healthy fresh produce and food as this will help with reducing obesity in this country. Tax the charities who have businesses like other businesses. Promote green energy by providing tax benefits on solar power or electric cars.

### **ELDON BENNETT**

W002403 11 Apr 2018, 7:32 AM

Money is wasted left right and centre, I am a tradie I work hard for a living and I don't want see the money we are putting in go the wrong places, for starters the hand outs for winz is being exploited big time , any money being made by overseas investors from our land needs to be taxed.

### **MARIANNE BISHOP**

W002409 11 Apr 2018, 10:21 AM

I do not think we should be paying G.S.T on certain things such as fresh vegetables, milk, bread and fresh meat. People on low income's struggle to buy some of these items due to their low wages. Lets make them a little more affordable so everyone can buy them.

## **RICHARD BURGESS**

W002412 11 Apr 2018, 11:16 AM

It is about time company's, churches, large corporates, overseas traders working in our country all paid there fair chunk of tax. Middle income workers are getting taxed for too much, while the rich just get richer. Time to make tax a lot fairer. Close the loop holes on creative accounting.

## **ROBERT**

W002414 11 Apr 2018, 11:27 AM

The 30c to the dollar tax is creating a working poor. More emphasis needs to be made on taxes on investments including the family home. In Australia they call it a stamp duty tax but this still falls short of the mark - tax based on the equity of the investment is a fair and balanced way to ensure that all investments are taxed appropriately and so the poverty gap does not continue to grow. The middle class currently pay for both sides of the poverty line and this needs to stop.

## **ANONYMOUS**

W002422 11 Apr 2018, 12:33 PM

Passive investments like Housing and land ,because we have a weak capital gains tax ,do not , in most cases ,create wealth or jobs ,just the opposite applies , the glaring example is the housing market where houses ,except for some, is not a starter for young ,and not so young individuals.

## **RHYS TISSOTT**

W002435 11 Apr 2018, 1:42 PM

I work 6 days a week 11 hours per day and have to be drug and alcohol free so I can unvoluntarily have money taken off me to go to tax. Why should scumbags who are on the dole who spend there money on drugs and alcohol not have to do drug and alcohol testing. Single mums out there that don't do anything have flash houses and more money than people who work long and hard because the government gives it to them. If they can't afford a kid, get desexed or aborted.

## **DAVID ALLARD**

W002437 11 Apr 2018, 1:43 PM

In my opinion our current tax system is satisfactory. What s needed is more focus by the IRD on those activities which should attract capital gains tax but are often not collected.

## **PETER MULLEN**

W002441 11 Apr 2018, 1:56 PM

We have some of the highest food prices in the OECD, remove GST on food. While politically unpopular following 30 plus years of good times for some, tax loopholes on property need to be closed. In short a phased introduction to capital gains tax on all properties needs to be implemented - helping make investment in R&D and Business more attractive and taking speculation out of the housing market. Introduce a compulsory national savings scheme.

## **PAUL CALLISTER**

W002449 11 Apr 2018, 2:34 PM

I would like to see a tax on carbon. I would also like to see a visitor tax levied on all non-NZ passport holders arriving in NZ. As someone heavily involved in volunteer work in the conservation area daily I see overseas visitors enjoying the NZ landscape and associated facilities (such as walking tracks like the Paekakariki escarpment track) without directly contributing to the protection and upkeep of these areas/facilities.

## **JAMES BUFFET**

W002457 11 Apr 2018, 4:35 PM

I feel like we tax Margarita's too much, but we still don't tax churches that make their pastors millionaires. Come on guys, let's all get on island time!

## **CRAIG SMITH**

W002460 11 Apr 2018, 4:57 PM

We need to be lowering GST on essential goods, raising GST in luxury goods. We need a comprehensive CGT and we definitely need higher tax brackets : my suggestions are 39% over \$150k and 45% over \$300k We need to invest as a country in opportunity eg education health and infrastructure if we are to break the poverty cycle. Best quote " those who pay more tax, should be thankful that they can!"

## **JOSH HIGGIE**

W002469 11 Apr 2018, 5:47 PM

Hi, One point I wanted to raise was looking at tax around people who are paying off a student loan. I understand there is a special tax code for those with a student loan where this may already apply. I would like to see if you would look at decreasing the income tax for those who are paying off a student loan as combined, the two make up a fair chunk of each pay.

## **ANONYMOUS**

W002471 11 Apr 2018, 6:03 PM

We should tax charities - why can religious organisations operate like a business but pay no tax? Other than that I agree with how we tax everything.

## **BRETT ANDERSON**

W002475 11 Apr 2018, 6:55 PM

I believe we need to do better at taxing overseas-based companies operating in NZ, as well as preventing the continued use of offshore tax havens by multinationals, trusts and, individuals seeking to avoid tax. Tax needs to be focused on capturing more from corporate profits and less from everyday working people. Tax should also be used more specifically to incentivise environmentally, socially and economically beneficial activities and used to disincentivise environmentally, socially and economically destructive activities.

## **ANDRE HULSE**

W002487 11 Apr 2018, 8:32 PM

Taxing the "richer" does not mean people who make 100,000 a year. To take away 33% of gross income, before property tax, sales tax... We are not the richer, we are the new working class. We should be prosperous if you want to attract qualified, expert working force. Not taxing foreign companies for their profits is gross. Gross. We left an era when we needed their business to the time where we have more to offer. We have good people (see above) and a good environment. They don't need tax breaks. Taxing property value gains is also bad. Imagine I buy an apartment for 100 and sell it for 300. I have to pay tax. But if I want to buy another apartment of the same size, it costs 300 so I gained nothing. Think about taxing people who trade more than one property per year. Then its a business not property. Finally, I can't believe how lucky I am to be able to just leave NZ with any money that I am eventually able to make. Tax all money that leaves NZ, profits should be encouraged to stay.

## **JUSTIN MUSCHAMP**

W002494 11 Apr 2018, 9:53 PM

Keep gst on food but have a tax threshold so low incomes get a tax break so the basics in life are then effectively gst free. This would be easier and cheaper to administer than having the basics of life gst exempt.

## **ANTHONY BREESE**

W002505 12 Apr 2018, 6:08 AM

NZ has an unfair tax system which burdens the lower/middle class with a vast amount of tax. They can't hide their money or dodge tax like the wealthy while on PAYE. New income taxes are needed on very high top brackets, such as \$150,000-\$299,000 @

39% and \$300,000+ at 45%. While giving everyone a tax cut of making the first \$25,000 tax free. Cut secondary tax as the poor are the ones who usually need second jobs. Get rid of GST (and income tax altogether, as the numbers line up) and introduce a Transaction Tax on all transactions. This could stop confusing taxes and just have a tax on pay as you go. But that will never happen as the government will have to slash jobs at the IRD, a govt entity who always create work for the sake of creating work.

## **SUE GREEN**

W002510 12 Apr 2018, 7:15 AM

gst removed from food and toiletries medicines doctors/dentists visits bus fares and other items that make up the basics for poorer NZ AND doubled (or more) on eating out, luxury items such as expensive cars and furniture ,electronic gadgets Paye lowered or scrapped on minimum wage to "living wage" and the deficit shared fairly across the other tax brackets a tax on any property whether on sale or on a yearly basis including family homes if this would help those without homes to get one To increase the supply of rental property reduce/remove the tax payable on income from rental properties as an incentive to landlords to continue in what is a problematic venture To improve the roads I would make all state highways toll roads with remission for freight companies and/or road user charges on all vehicles not just diesel and remissions for freight companies tax equivalent to acc for treatment /income equity between accidental or poor health infirmity Sugar tax on producers Thanks

## **ALAN STEEL**

W002516 12 Apr 2018, 7:51 AM

Free education for uni is supposed to be an investment just like a house either work and save up or borrow

## **ADAM WINTER**

W002519 12 Apr 2018, 8:25 AM

I believe our high international rate of GST is a great income stream from our international visitors. NZ has become a destination for wealthy tourists, super yacht owners and their crews who spend large amounts of money on boats, restaurants, cruise ship charters, back packers, skiers, thrill seekers, fishing tours, etc. These dollars and the GST they attract are so valuable to all of us. Why would you change this. We pay a lot of income tax already. The more money in our pockets the more we all spend. You can't keep taking from NZers when your public service businesses are running inefficiently. Please spend more time on looking at saving money rather than spending more. Trimming your overheads is your best opportunity to turn a profit.

## **MIKE ROBERTS**

W002527 12 Apr 2018, 9:58 AM

Remove GST on fresh food. It really isn't too hard- the UK manages it fine, just lift their legislation as NZ does with so much other law. This will immediately help with many

health issues and alleviate some of the pressure on the health services, so may be tax neutral. Also remove any tax on tax, e.g. GST in Rates. This is totally iniquitous.

### **PAUL JACKSON**

W002541 12 Apr 2018, 1:58 PM

I would like to see overseas companies pay tax on their NZ earnings. I would like to see tourists pay a boarder tax to cover their impact and provide more facilities for them.

### **EWEN CAMERON**

W002546 12 Apr 2018, 2:25 PM

GST Zero gst on fruit and vegetables, sanitary towels, electric cars and solar panels and higher gst on inefficient cars, sugary drinks alcohol, cigarettes, high plastic content foods. CGT Tax the capital appreciation on investment properties or/and stamp duty. Income tax Zero tax band to \$10k 10% 10-25 25% 25-50 30% 50-75 35% 75-150 40% above 150 need to model the numbers

### **ANONYMOUS**

W002555 12 Apr 2018, 2:56 PM

We need a major overhaul with more taxes on property investment to correct the balance of investment from unproductive assets to productive assets. Financial transactions should also be taxed

### **E V**

W002567 12 Apr 2018, 3:27 PM

A lower tax should be imposed on fruits and vegetables and higher on foods/drinks that can lead to greater health problems in the future.

### **PATRICIA JACK**

W002569 12 Apr 2018, 3:32 PM

I do think we should tax sugar drinks and I don't think we should be taxing fresh food as so many NZ'ers are struggling to make ends meet and are having to eat fast food as fresh food is quite expensive. I also think that they should teach cooking real food in schools so the next generation know how to look after themselves. We seem to have lost those essential life skills.

### **ANONYMOUS**

W002576 12 Apr 2018, 3:50 PM

We should tax things that we want to discourage like environmental destruction , obesity i e sugar tax. Regressional taxes are terrible like GST and fuel taxes. Not the things we want to encourage like earning an income , healthy food, environmentally friendly products like electric vehicles , solar etc

### **SHELLEY GILMAN**

W002583 12 Apr 2018, 4:32 PM

We have been too careful not to offend the MN companies that operate under various trade agreements in NZ. This is a huge concern, and the amount of lobbying that goes on in order to block taxation and other changes that may affect them is disgraceful.

### **GARETH HUTTON**

W002596 12 Apr 2018, 5:27 PM

The tax burden is not spread in the correct manner the tax burden is too weak on the top earners and those with large scale investment whilst those making between 50 and 80k feel ripped off such as myself

### **JOYCE SHOTBOLT**

W002604 12 Apr 2018, 6:10 PM

I Don't think it would be fair to tax capital gains on property (except in the case of traders) unless that also applies to other businesses eg when someone sells a business or shares etc. Maybe if the owner was an overseas resident that would be ok. It would be unwise to discourage local people from investing in property here because we already have an extreme shortage of rental accommodation. It seems that somehow overseas owned-companies should be made to pay tax. For example I have been aware that it is common practice that such companies which sell goods in NZ just put up the costs of goods they import so that on paper they don't make a profit here so don't pay NZ tax. A percentage of their sales in NZ should be considered profit and taxed accordingly. Similarly there needs to be a way to tax on-line purchases from overseas because its unfair on our local traders that they pay tax but their competitors do not.

### **NICK MUIR**

W002606 12 Apr 2018, 6:35 PM

We should be taxing capital and in particular the way in which we tax equities needs to be improved. The current "intentions" rule is hopeless and far too easy to cheat. Meanwhile the FIF regime which was supposed to make it easier for people to invest in offshore shares is so complicated that it has achieved the exact opposite. Many people who do invest in foreign companies simply try to stay under IRDs radar for this reason. This whole area needs a complete overhaul to make it simpler, more consistent and fairer.

## **CAM MACINTYRE**

W002614 12 Apr 2018, 7:29 PM

Currently you receive about \$1.3 billion from tobacco tax. Health related issues and other associated costs do not amount to this figure. Tax on alcohol is only millions. Yet the associated costs for alcohol, policing, harm, health. Cost way more. You should tax alcohol through the roof. Make it expensive to drink to excess.

## **DOUG THOMSON**

W002620 12 Apr 2018, 8:19 PM

Income should be taxed at a much lower rate. We need a wealth tax to stop a disproportionate amount of taxation from falling on the lower and middle classes. Most of all we need a government with balls. A government that cares more about the country and fairness than it does about popularity and power. People who will stand up and do the right thing. Speak to Gareth Morgan for half an hour instead of wasting more taxpayer money. Put your prejudices aside, forget about his hair lip and cats, he's not popular but he knows what he's talking about. Do the right thing for my children!

## **ANONYMOUS**

W002626 12 Apr 2018, 8:32 PM

Taxes on income from labour are too high. Tax on capital is almost non existent. Taxes on externalities like pollution are insufficient or non existent. Introduce land, capital, carbon and sugar taxes. Use those revenues to reduce income taxes starting with the lowest tax brackets which every wage earner pays. Tax cut for almost everyone.

## **HAMISH PETERS**

W002628 12 Apr 2018, 8:38 PM

We need to start taxing property with the exception of the family home. Tax non citizens who both buy (at purchase) and sell land in nz. Tax businesses that trade in nz but don't have a presence here.

## **PETER BONE**

W002630 12 Apr 2018, 8:44 PM

We are a nation of small business owners. It is essential that we minimise complication.

## **LARA HODGSON**

W002633 12 Apr 2018, 8:53 PM



Taxation should be viewed both as a revenue collection to fuel the state and as a system of behavioural economics; nudge theory. Whilst the overall funds gained through taxation are important, there are significant positive externalities for society to be gained if we look at tax as a mechanism for creating positive behaviour on an individual level. The current system is outdated. Income tax should be structured to encourage what our state values; entrepreneurship and hard work. The current format encourages mediocracy and state reliance. The same is true for our corporate tax rate; corporations are our employers, and the more they are taxed the worse it is for those on minimum wage as they are the first to be fired when profits need to be maximised. We also place a focus on taxing demerit goods rather than subsidising merit goods, cigarettes are significantly over taxed - A tax on fast food & sugar would be a major step in the right direction.

## **B HOPKINS**

W002637 12 Apr 2018, 9:19 PM

I would like to see foreign own business paying their fair share of tax on profits leaving this country. Private business that dodge tax through loop holes, eg small business declaring small profits by buy new car for the wife calling it a work vehicle, small salaries being paid to wife and children to hide profits. I know of a business that employes 40 staff and they all have company vehicles, company cellphones, fuel cards etc etc for personal use. His wife is the H&S adviser driving around in 100k car and going to university, she does zero work for the business . Have you noticed the amount company vehicles on the roads these days, everyone has one

## **CORY MURRAY**

W002644 12 Apr 2018, 10:40 PM

I believe at the moment we are taxing the right things. However a capital gains tax would also be appropriate to ensure tax is fair and equal between homeowner and non-homeowners. What I mean by this, is that if people invest in properties, they should be taxed; like tax on term deposits. Also, I believe there needs to be a reconsideration on income tax. I suggest that we consider removing tax on low income earning - such as under \$15,000. I would also suggest and increase in tax brackets to extend 33% on over \$70,000. I believe the current tax system unfairly discriminates again middle to low income earners as people who earn high wages are taxed at the same rate when they could afford more. A suggestion would be to match other European countries, or even Australia and raise the top tax rate to around 50% to 60% for incomes around 200,000- 300,000.

## **JEFF RAY**

W002654 13 Apr 2018, 6:53 AM

Most important is we should not tax staple food items. I'm a single income family of 5 and our food bill is nearly\$200/wk! This could be reduced by \$30/would very easily. Also, I come from a country with capital gains tax and unfortunately it's setup to tax the family home as well as investment properties. Please avoid this as it's pretty useless.

[1]

W002661 13 Apr 2018, 9:00 AM

The maximum rate tax rate kicks in at too low an income, and every dollar of income is taxed, there should be a tax-free threshold. There are an increasing number of middle class working poor. There are a number of 'charities' that aren't taxed. They should be. Its not fair for religious groups or ngai tahu or other similar entities to be given tax breaks, effectively meaning that they have an advantage over other nz businesses. (please withhold my name from this submission - you may use initials only or my first name only)

### **TAHER MOHAMMED**

W002667 13 Apr 2018, 10:19 AM

New Zealand should not differentiate between the class of assets. A Broadbase Capital Gains Tax is the solutions to all the bright line/shady line/grey line tests on all the properties with exemption to owner occupied house, but not a farm.

### **OLIVER ASHBY**

W002674 13 Apr 2018, 11:21 AM

Keep it simple guys. Complex stuff like banding, exemptions for companies undergoing certain activities etc will end up turning your tax code into a mess. Just look at the UK and US. If anything you should continue to maintain one of the fairest and simplest tax systems I've encountered. I do find it frustrating how expensive import duty can be.

### **EMMA BRODIE**

W002679 13 Apr 2018, 12:32 PM

1) I think we should tax over seas company's that operate out of NZ, while they produce jobs the profits ( majority) go overseas while they use our land, resources and our NZ clean reputation 2) I don't think we should tax property sales, art , etc but I do think we should remove the tax on healthy food, fruit, vegs etc not sure how you would do this but especially for children, aged and ill. 3) taxing charities that are actually have profits going to the people they support fine low or no tax but companies or churches, should pay tax. \* ( destiny church etc,)

### **KANA BORDER**

W002684 13 Apr 2018, 2:17 PM

Everything is taxed these days, except for the loop holes that big businesses can exploit. If these were tightened up we wouldn't have to pay as much personal tax, or even GST. Stop our beautiful country from being a tax haven. Also, I believe that a capital gains tax on investment property sale is nescisary to facilitate better housing prices, and rental rates.

**RICHARD MEDRI**

W002691 13 Apr 2018, 3:43 PM

I believe that we need to adjust our income tax brackets (more like Australia) and that we should not tax necessities like groceries.

**FEN MOY**

W002700 13 Apr 2018, 4:37 PM

There should be an income threshold which is tax free - this will benefit people who are low income earners. GST should be removed on unprocessed fruit & vegetables, eggs, meat & fish. This will help reduce the cost of healthy foods and encourage people to buy fresh. Capital gains tax should be reviewed and probably introduced, for property and other items which have gained in value ( collectibles). There should be a higher tax on smoking and alcohol - and that tax re-injected into healthcare - there is significant morbidity with the use of these products which ends up costing in health. Trust laws should be reviewed and taxes be introduced when a threshold value is reached - some businesses operate as trusts and avoid paying taxes that way. Charities should not be taxed, provided there is good governance of what constitutes a charity.

**ANONYMOUS**

W002704 13 Apr 2018, 4:55 PM

Tax is hitting the people who need the money the most, families are suffering and I think if you are a couple and have low paying jobs, your incomes should be combined and taxed as one.

**KELLY BROADBENT**

W002713 13 Apr 2018, 5:37 PM

I believe on the whole we're taxing the right things, but I'd welcome an adjustment to the way income is taxed, with a view to reducing inequality, especially for international businesses. I'd also be interested in exploring our options as far as getting tourists to contribute to our state sector economy to help maintain our national parks etc. A review of GST would be good, too.

**ANONYMOUS**

W002716 13 Apr 2018, 7:18 PM

Capital gains tax on second and holiday homes should be introduced . Also a tax on airbnb profits , and finally introduce income splitting

## **MORGAN KOOMAN**

W002718 13 Apr 2018, 7:39 PM

We need higher tax on most things (companies specifically) and perhaps an additional tax bracket for individuals earning over \$100000 per year

## **IAN HARTLEY-DADE**

W002726 13 Apr 2018, 8:21 PM

Capital gains tax over complicates process and may affect the mid earners of society. It would be better to increase the threshold and rate of tax for those earning \$200k plus should be explored. A GST reduction on essentials such as veg, milk, healthy foods should be implemented and funded on a tax on unhealthy foods and sugars.

## **SAMARA KRUSKOPF**

W002737 13 Apr 2018, 9:59 PM

Can you please make a capital gains tax. Even on family home. I know it is a big one for us to get our heads around but it's the only one that makes sense to make a positive difference. Can you please add another bracket to the progressive tax for the highest income earners. Just to keep inline with other like countries. (Increase the %. Sorry I can't remember the specific % increase) Close loop holes for tax avoidance.

## **PAUL HURLEY**

W002747 14 Apr 2018, 1:08 AM

If King for a day I would create a fairer tax system for tenants and owner/occupiers of property. When landlords charge and tenant pay why should the landlord get all the tax perks? If landlords can claim tax rebates for rates and maintainance why shouldn't owner occupiers be able to do so too? How about telling landlords "the party is over, no more perks" It's someone else's turn; give those same perks to owner occupiers and tenants! This policy would restore sanity in the property market. Landlords would sell their houses and invest in more productive enterprises and tenants would be able to step up into the property market to become part of a healthy community. Neighbourhoods where people own their own homes are far more stable.

## **DENHAM KONI**

W002749 14 Apr 2018, 5:23 AM

Introduce new personal tax thresholds. \$0 - \$20k is not taxable. 33% tax threshold kicks in later. \$130k and above is taxed at 35% or higher. Abolish secondary tax as it harms low income workers (or at least lower it). Property investors with a net worth of more than 10million to pay more tax. Law and policy around what a charity is should be looked at. Hard to say if tax is necessary for them as they fulfill functions which the govt is not capable of performing. MNCs and companies without a NZ base should be taxed the same as domestic companies. Remove GST from certain basic food groups

and increase tax on items deemed unhealthy such as tobacco and alcohol or provide an allowance to all NZers to cover for the provision of basic necessities (eg. \$35per person(per week) contribution towards the cost of food/power/water etc). Remove GST from the purchase of new/used electric vehicles to encourage people to buy them (long term environmental gain)

### **TONY MACKENZIE**

W002755 14 Apr 2018, 7:26 AM

Church's should be taxed, they should not be able to be registered as a charity.

### **JANE MULLANEY**

W002765 14 Apr 2018, 8:48 AM

Companies without a nz base get around paying tax and this is unfair to all nz companies. And unfair for nz people who are overseas working. When I lived in Australia but still owned my home in nz I was considered a resident in nz for tax. I filed tax returns for nz to check whether I was paying enough Australian tax to cover the nz rate and if not, I had to pay tax to IRD even though I did not earn any money in nz and family were living in my home there. Why aren't companies who have "relationships" with nz and their "base" country also treated the same?

### **ADAM MILLS**

W002771 14 Apr 2018, 9:55 AM

For income tax, I propose we move closer to the UK system: An untaxed 'personal allowance' up to \$20,000; A basic rate of 20% for income between \$20,000 and \$50,000; A higher rate of 40% for income between \$50,000 and \$100,000; and An additional rate of 45% for income above \$100,000. These brackets would result in: a \$2,200 increase in net income for those earning the current minimum wage; no change of income for those earning \$70,000pa; and a \$14,000 decrease in net income for those earning \$200,000pa. This would have a significant effect on income inequality. For GST, I propose three categories: An untaxed 'necessities' category, including fruit and vegetables, milk, medicines, feminine hygiene products etc; A 'standard' category, taxed at 10-15%; and A 'luxury items' category, taxed at around 20%, including things like confectionery and fizzy drinks, but also video game consoles, TVs priced over \$1000, new cars priced over \$50,000 etc. This too would aid in reducing inequality.

### **DREW HIKUWAI**

W002784 14 Apr 2018, 3:22 PM

I pay too much tax.i work bloody hard to earn my money, being self emoloyed I also pay acc, being a smoker I also pay a stupid amount for tabac products of which a stupid amount is tax, call an excise if you want, to me it's tax. On Fridayevening I enjoy a beer at my local to catch up with frnds an 2 look for work, every year the price of my handle goes up in part due to tax! When in Auckland I may have to buy fuel, haha yip there's more fuel tax coming for fuel purchased in Auckland.This country really is

turning to crap. Sometimes I feel like stopping working, and becoming part of the humane breeding program industry in nz, where you breed baby humans with a willing female (or multiple females) and are monetarily rewarded for your inability to provide for the offspring produced. A decent tax cut is needed for the hardworking people of nz. I'm not talking about tax credits and working fir family's rubbish, I mean genuine lower tax rates. Isn't labour for the working man?

## **BRAD HUTTON**

W002790 14 Apr 2018, 5:13 PM

We tax the crap out of anyone who works hard to get ahead. ie: people who work long hours with maybe two jobs but we don't tax the people who are in lower hour but higher pay per hour bracket enough ,lawyers , doctors, fontera directors . It's frustrating especially for me working two jobs and doing 80 hours a week to pay for a good life for my family when there are people who won't work who my tax pays for their hand outs and let's not pretend that they are victims of bad luck and circumstances. A small percentage are but most are career bludgers, so instead of taxing the working class to breaking point .... here's an idea make drug testing compusary to beneficiaries as it is to most workers and stop their benefit just like what happens to workers. watch the money stack up when they fail and push them to make better decisions

## **KIRSTY STEEGHS**

W002806 14 Apr 2018, 8:47 PM

My thoughts are.. Mums and Dads/Partners should be able to have their income (for tax purposes) shared between them, i.e. if you are a stay at home Mum and your husband earns 50k, it should be taxed as 25k each adult, otherwise you are better off both going back to work part time and earning 25k each, and I don't think a family should be penalised for the way they structure their working arrangements. Secondly, I would like to see tax rates aligned to hourly rates - it seems unfair that someone earning minimum wage but working 90 hours a week might pay as much tax as a high earner only doing 10 hours. If you are working that hard on min wage, it is hard when you get to the 33% tax bracket and realise you are only earning \$12 or so an hour, wheras top earners might still be earning \$90 after their 33% tax so it's still worthy for them to continue working into that tax bracket. Don't remove tax on some items - the cost/time to administrate and the loopholes will make this counterproduc

## **JAMES FLOCCHINI**

W002813 14 Apr 2018, 9:08 PM

Significantly changing the way we are taxed or adding new taxes without significantly reducing taxes on income will be nothing more than a tax grab. In my view there needs to the continued encouragement for people to take risk in new business generation. There also needs to be some encouragement into property development and investment.

## **JOHN RUSSELL**

W002818 14 Apr 2018, 9:27 PM

NZs tax system is too PAYE and company tax focussed. NZ needs to tax the massive wealth that exists outside the scope of PAYE and company tax. The two classes of wealth that are inadequately taxed are land and other assets. Capital gains is one way of taxing these assets - but the tax revenue generated happens too spradically. Direct annual land / asset taxes collected annually are the best way to provide NZ with consistent tax revenue. Even low tax rates of this kind generate signifcant revenue and would likely allow for a significant reduction in PAYE

## **PAUL HERD**

W002825 14 Apr 2018, 9:44 PM

cigarettes and drink should be taxed at the GST rate and no I'm not a drinker or smoker . fresh fruit and vegetables and unprocessed meat should the GST free . churches and religious organizations should be paying taxes as should companies like sanatarium and kellogg's. anyone who earns less than 20k should not have to pay tax and it's rediculas taxing benefits as they do . luxury items should have a higher GST on them

## **AMANDA FOUNTAIN**

W002831 14 Apr 2018, 11:20 PM

Taxining incomes is ok but could be reduced for middle class and lower class slarary bands. An additional band could be made for the super rich. Taxing fresh fruit and veges is silly and makes it difficult for those on low incomes to afford healthy food. Taxing cigarettes and alcohol could be even higher as it is a luxury and a big impacts for our health system. Taxing clean energy and healthy home products should be reduced. Such as electric cars and house insulation. Taxing profit from house sales should only be on a non-family homes. Taxing business sales should be implemented based on how much profit was made. Taxing feminin hygiene products should be removed. It is socially unacceptable not to use them and therefore a neccessary health product. Tax on petrol products is ok. Taxing public transport should be reduced to reduce fairs and encourage people to use it. Especially electric trains (clean energy). Tax non nz based businesses at an rate that won't send them elsewhere.

## **DONNA OLIVE**

W002833 14 Apr 2018, 11:44 PM

I think we should remove GST on basic food essentials on necessities like gas and electricity or have a much lower rate 5 % for e.g. Also remove gst on sanitary products and medicines. Have a proper capital gains tax apart from the family home. Also have a tax free threshold before income tax sets in. It is £10,000 in the UK now. Maybe we could have a special tax to fund the health system like Australian Medicare say 1% but on a sliding scale up to 2 or 3 % if you are on very high income.

## **SHANE MUNN**

W002835 15 Apr 2018, 12:15 AM

I'm opposed to any increase in taxes. As a family we struggle to pay mortgage and would not want to pay any more tax dollars .

## **RICHARD HIDE**

W002839 15 Apr 2018, 7:21 AM

Tax organised religion. GST minimum. The faithful are paying for goods or services. Block the funnelling of profits by multinational corps offshore so you can get the tax take off them. Give the wage slaves some relief. We are not an endless source to be bled dry. Sugar tax is a great idea. Balance it with removed or reduced gst on base foods. Increase RUC on trucking. Maybe we'll get smarter with using rail. DHBs are not an effective use of our tax. Centralise health again. More efficient. Raise tax thresholds on paye. All you do by raising minimum wage is raise your tax take as the threshold doesn't move. Little benefit is seen by the people.

## **SARA PERLEY**

W002842 15 Apr 2018, 7:49 AM

GST is an equitable tax on paper, not in reality. There should be no gst on fresh food or on utilities. Overseas corporations are difficult - if we want their investment we need to encourage their presence - however this does not mean we could not tax them a token sum - as most other countries do We need a higher corporate tax rate and an additional tax bracket for those earning over \$150,000. Research suggests once you have a certain amount of money more does nothing to increase your happiness - so let's increase the happiness of the less well off and allow them afford healthy food - in the long term it's beneficial to our health system too

## **RK RK**

W002852 15 Apr 2018, 9:43 AM

You need to look at who is making lots of money. Why keep taxing joe average who is busting there guts as much as the dudes raking it in but is only just scraping by. The tax rate is phenomenal on the average earner. 10.5 to 33% tax on wages and 15% on everything they purchase its absolutely criminal. Australia has there hands in so many pies over here and all the money they make is going back to Australia. Hit them hard and if they leave then that opens a opportunity for a New Zealand based company. Overseas businesses need to pay up. Water bottling plants need to pay up, companies that produce waste that councils have to clean up need to pay up ( KFC, McDs, Pizza Hut, Dominos, etc) how many days can you go without seeing there rubbish, Tyre produces ( We dont even have a plan to get rid of tyres) Companies pumping into the rivers and oceans. People with more than 1 house, they cant live in more than 1. Time to share.



**PETER LINTON**

W002856 15 Apr 2018, 10:33 AM

These questions are misleading n clearly constructed so the recipients can use them for any means you want. Your claim the average tax rate is 30%. Did u just make this up? Income tax is 33% GST is 15% Add fuel, road, local guvamint taxes n 60% is more like it. WRT your questions you left out the most important question: Is tax too high? At 60% or more it clearly is too high. Lower the tax rate n the economy will boom producing an overall tax take that is higher. Or will u just continue to punish ordinary people with exorbitant taxes?

**ANNICA LEWIS**

W002862 15 Apr 2018, 11:12 AM

There are a few things New Zealand could improve on when it comes to taxes. For one the highest tax bracket is too low, and low in comparison to other countries similar to New Zealand. Long term investments such as property should be taxed. At the moment there are too many loopholes when selling property. If a profit is made it should be taxed regardless of perceived intention when purchasing the property.

**ANGELA PHYN**

W002865 15 Apr 2018, 11:59 AM

I think tax on fruit, vegetables and meat is ridiculous. It's making it hard to feed our family's good food.

**WARRICK WALTER**

W002868 15 Apr 2018, 12:16 PM

Don't start taxing long-term investments or residential property. These kind of investments are made by average working New Zealander's trying to get ahead in their lives. It might make sense to look at the tax laws around international companies, especially with no New Zealand base. It isn't fair to be taxing New Zealand companies which are trying to compete with international companies that get a free run in our country, that's inequality.

**ALAN STOHR**

W002872 15 Apr 2018, 12:41 PM

Why are RWT rates based on PAYE instead of RWT earned with more reasonably structured tax rates. This may encourage savings from all walks of life. Increasing PAYE in any form will be a backwards step. As it is higher earners don't get any more bang for their buck than others.

## **BRENT K**

W002877 15 Apr 2018, 1:05 PM

One thing I do not agree with is the running of businesses under a "charity" to avoid paying tax. Why is Sanitarium (for example) allowed to get away with this? If you are selling goods for the purpose of profit, you should be taxed the same as any other business is. And also the tax issue around church's need to change - especially when you have church's such as Destiny Church flaunting money around and not paying tax.

## **BRONWYN DRYSDALE**

W002886 15 Apr 2018, 2:18 PM

Water rights ....this is a decisive issue of our time. Water management is crucial to all of our wellbeing, but currently is being managed in a way that overly benefits a few over majority well being. Water in NZ should not be shipped out of this country for profit. Definitely not okay to allow overseas companies to buy land with bores on it and extract millions of litres a minute of fresh water for export. We are killing the golden goose if we allow that. Also swamplands ( water purification zones) and native bush should be protected and not allowed to be affected by businesses e.g. proposed quarry at Plimmerton , exploitation/ removal of fossilized Kauri stumps in Northland. We need to tax businesses for the true cost of their end point pollution and then we can incentivise innovative ways to become a carbon neutral economy. I for one would be happy if my kiwisaver only invested in investments that were carbon neutral with the majority of that investment in nz.

## **ISAAC MINOGUE**

W002890 15 Apr 2018, 2:48 PM

Capital gains needs to be a thing!

## **MIQUEL VAN DER WEES**

W002895 15 Apr 2018, 4:10 PM

How about a tiered tax system for businesses? If you make little profit less tax than when you make more profit? This makes it easier for smaller businesses as the lower tax rate could be less than 30%. Profit made in nz not to be offset with losses overseas . No capital gains tax please. Equal taxes for maori and others. Why don't churches have to pay tax? They take in enough money.

## **JOHANNA HOBOTUCK**

W002897 15 Apr 2018, 5:23 PM

I don't believe that sanitary items should be taxed. It is exclusively females who have to buy these products and it is well documented that women are already victims of the wage gap. When women then have to pay tax on essential sanitary items, this is more money that women lose out on just because they are women. New Zealand led the

world in giving women the vote. We can lead the world on addressing this smallest of changes with a big impact.

### **CHRISTINA HOULIHAN**

W002911 15 Apr 2018, 8:20 PM

I generally don't know much about tax or tax implications but I do have one opinion. Remove GST from food items. All food items, it doesn't matter if it is healthy or not. We shouldn't be putting tax on the essentials which people need to survive.

### **JAMES RYAN**

W002913 15 Apr 2018, 9:16 PM

Tax charities who are operating businesses why should they get a leg up on other enterprise. If they deserve to be in business they will stand on their own feet competing against other enterprises on a level playing field. If you raise the tax rate/fiddle with the thresholds please think carefully about what is a decent income in 2018. I know as a young person who is saving for a house that although I am on a decent wage I need all I can to get on the property ladder. Investigate some of TOP's ideas about tax and wealth. I am not sure if tweaking what we have will be enough it is time to think outside the square. Might be time to consider a property tax rather than a capital games tax. If we tax every home people won't be able to afford to hang on to them to collect rental income. A CGT only becomes relevant if property is sold.

### **STEVE PRYCE**

W002925 15 Apr 2018, 10:10 PM

To make tax fair and reduce distortion then a broad tax is needed to be implemented. Reduce income tax and introduce capital gains for example. I am strongly for lower taxes but if that isn't going to happen then at least broaden the tax base so certain taxes can come down.

### **CHRIS JENKINS**

W002930 15 Apr 2018, 10:46 PM

The loophole around property is way too large. All property investment should be taxed, whether a family home or not - treating renters and property owners fairly as they should be.

### **T W**

W002933 15 Apr 2018, 11:37 PM

I don't think the current taxation on imports ( online shopping) takes into account how many things just aren't available here. Sure you can buy gumboots, but not in very many styles or colours. The same with make up or other clothes, it's all very well to

encourage shopping within the country. But we just don't have the range and a particular item of makeup that is the right shade and doesn't give you a rash can't just be swapped for something similar. Also there is no refund on the duty if you send things back.

### **GURWINDER SINGH**

W002940 16 Apr 2018, 6:37 AM

If u guys have once taken tax from income. Why do we have to pay tax again on buying things. This is ridiculous. I pay something like 50 percent of my income in just taxes..

### **DANIEL SCHEALLER**

W002943 16 Apr 2018, 7:17 AM

I agree with the tax policy positions of The Opportunities Party.

### **NEIL VAN DER STAR**

W002951 16 Apr 2018, 8:48 AM

Why aren't we taxing charities and offshore businesses? If they are taking in revenue in this country they should be paying tax. Capital gains tax would be ok to implement depending how it was done... It should be payable as a lump sum when an asset is sold rather than being required to be paid annually.

### **NYE GOODHUE**

W002955 16 Apr 2018, 9:30 AM

All business which turns a profit in NZ should be taxed. Capital gains tax should be introduced on all property with value higher than 500,000. (Combined value) Start taxing churches. They should not be classed nfp. Tax an additional 20% on all wages And profits sent offshore. Tax luxury items (vehicle over 100,000, boats over 50,000, etc). Remove GST from food, refuse, water, petrol, healthcare. Tax all visitors to NZ (pay by the day - exit fees). All bicycles using the road should pay road user charges by way of registration. Double all taxes for businesses who are caught polluting or dumping. Make the big boys pay standard nz tax rates (Google, FB, Amazon, etc). Child support is a glorified tax. Make that system fairer. Accept all children in all homes as dependants and adjust rate accordingly.

### **RACHEL TOMPKINS**

W002961 16 Apr 2018, 11:21 AM

Two areas I think changes would be helpful: Charities that own business should be taxed. The exemption from tax for true charities does make sense, but not for groups

that go on and develop profitable businesses. GST should be taken off fresh fruits and veges to make ten more affordable.

### **J SHARP**

W002970 16 Apr 2018, 1:37 PM

Most importantly: 1.) create a better tax system to mitigate tax avoidance particularly seen in large multinationals and wealthy organisations/individuals. 100's of millions is avoided through legal means. 2.) tax religious organisations and their entities like businesses are taxed 3.) increase tax on everything related to property, while simultaneously decreasing tax on investment in New Zealand businesses 4.) lower taxes/gst on fruit and vegetables, as well as other goods/services that benefit the greater population 5.) higher tax on private vehicles in urban areas

### **ROBERT ANCELL**

W002976 16 Apr 2018, 2:55 PM

We are not taxing the right things. Our tax is mostly on income, which negatively affects all those who are struggling to get ahead. Those who hold many assets are growing their wealth without significant tax. This is most evident in those who are lucky enough to own property - those without it are loose income to tax and rents and the prices of property are growing out of reach. We allow too much property to be transferred between generations. Those who win the birth lottery can inherit huge amounts of wealth which is not significantly taxed. For this to continue we will end up with a highly unequal society of rich dynasties and everyone else fighting for scraps. You can already see this change in NZ society from the baby boomer generation to the current generations.

### **TP ANNETTE**

W002991 16 Apr 2018, 5:34 PM

We need to tax more things. We need higher tax. Cigarettes need to be in machines not at dairys. It is good we have a higher petrol tax to reduce people making frivolous trips. It reduces Co2 pollution. Reducing the speed to 80km will also reduce fossil fuel use. Ban motor sports like racing. We need to bring in safe ways to ride share to work and back. All electric vehicles need to be tax free ! GST needs to come off fresh fruit and vegetables. Lower income people need to be able to live with dignity. Super rich people need to be taxed higher. Up to 50% or 90%. We need to look after all the people in NZ from the cradle to the grave.

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and back. All electric vehicles need to be tax free ! GST needs to come off fresh fruit and vegetables. Lower income people need to be able to live with dignity. Super rich people need to be taxed higher. Up to 50% or 90%. We need to look after all the people in NZ from the cradle to the grave.

### **ANONYMOUS**

W002999 16 Apr 2018, 6:10 PM

Foods should have different tax groups. I think fresh fruit and veg should be taxed alot less. And bad foods should be taxed more. As someone who is conscious of what they eat it is a lot more expensive to eat healthy than unhealthy. Charities with businesses should also be reviewed. As there are alot of very profitable businesses out there. And they should have to pay tax if they are making income.

### **ANONYMOUS**

W003001 16 Apr 2018, 6:22 PM

Tax Churches. We are moving away from religious beliefs so our tax system should reflect this. A church should not make any profit if it is a charity. The priest wage should be capped and all profit should go back to community projects. They should not be able to become massive empires.

### **BETH LENIHAN**

W003017 16 Apr 2018, 8:49 PM

I think we should introduce a capital gains tax. I also think overseas companies trading here whether they have a base here or not should pay some tax depending on their income from nz sources.

### **SARAH DICKSON**

W003023 16 Apr 2018, 9:49 PM

Companies should be taxed a lot more. Those who own more than one property should be capital gains tax

### **ANNE-MAREE HECKLER**

W003030 17 Apr 2018, 12:43 AM

By biggest tax concern is the disadvantage of being a stay at home parent. My husband goes to work and earns well so that I can stay home with the kids. If he were to earn \$130k which is a reasonably good amount for a family, we would see \$96,180. However when you compare this to a family who choose to send 2 parents to work, they would take home \$104,960. Because they are taxed on \$65k each and hit a lower tax bracket. When you consider our income at \$65k per person suddenly it seems a lot more average. How is it fair and how does it encourage families to do

what is right for kids? By staying home I am effectively loosing \$8,780 every year. In all instances except income tax the government considers both partners financial situation (benefits etc). Why then is it not considered for income? I would happily add my ird number to his payslip so that the income could be taxed proportionality across us since it is our sole source of income.

## **OLIVER POSTINGS**

W003036 17 Apr 2018, 7:42 AM

I believe that we need to look at changing the way we, as a country, collect income tax. I think that we need to consider a tax free amount to every salary, say the first 6000\$. This would make life a lot easier for those on minimum wage- this could be off set by removing some family tax credits or other form of benefits. I also find that the fact that charities can operate like businesses and not pay tax to be a little galling. Why the likes of Sanitarium and The Mission Winery, both profitable businesses in their own rights, pay no tax even though they are selling products seems wrong, when at the same time we are looking at taxing off shore digital businesses that sell only data seems not right. I would also like the government to consider some form of capital gains tax for the buying and selling of businesses and properties.

## **KAELA JANITEN**

W003042 17 Apr 2018, 9:32 AM

I don't believe we are taxing the right things within New Zealand. People who have had the opportunity to make investments in the past get free tax write-offs indefinitely. This keeps the already limited amount of properties and businesses within New Zealand being passed around between a lucky few. To ensure equity for all New Zealanders today and in the future, we must tax private assets.

## **ANONYMOUS**

W003046 17 Apr 2018, 11:46 AM

It seems you are leaning towards taxing property more, this is a very bad idea as property values tend to go up together as the market goes up. So if I was own a house for many years then decided to sell my house and buy another one in the same market, the buying power of my house will have decreased as I would be forced to pay a capital gains tax. I could therefore not even be able to buy back the same house I just sold as the government would have taken their cut from the sale. This means each time I change investments I am loosing a considerable portion of my investment even if the buying power has not changed. It is already hard enough to get on the property ladder this will just make it harder to stay on it. The fuel tax is also extremely inequitably punishing those who live further out of the city who tend to have lower incomes. Nz should be focusing on staying competitive internationally with lower tax rates especially with USA expected to lower its corporate tax rate.

## **JULIAN VESTY**

W003051 17 Apr 2018, 1:19 PM

I would argue that taxation should not be placed on fruit and vegetables. It is all very well to tax sugar, fat and alcohol, but it will not be of any use unless healthier foods become more affordable.

### **CONOR WILSON**

W003056 17 Apr 2018, 1:57 PM

Income tax seems a good way to raise the majority of taxes and it would be hard to move away from this. Our no exemptions GST system is efficient. However if new revenue is going to be raised then taxing things we want to discourage such as carbon or other environmentally harmful things is a good addition to our current tax system. This could be offset by lowering other taxes if the cost to business is too great. Taxing any profits made by foreign companies in NZ is a politically palatable way to raise revenue and would make foreign companies compete more fairly with NZ companies. Looking into ways companies hide profits is important too. some sort of tax on profit from capitol is important as profit from capitol tends to benefit those who already have money while struggling people are always taxed on their labour and can't avoid tax in the same way profits from capitol can. An added sugars tax would be nice. Also can you please tax Brian Tamaki. Just specifically him.

### **ANGIE BENN**

W003061 17 Apr 2018, 3:00 PM

1) Exempt the following goods and services from GST: a) Basic foods such as fresh fruit and vegetables, milk, cheese and whole-wheat bread b) Feminine hygiene products c) Dental care d) Toothbrushes and toothpaste Exempting these goods and services will help the most vulnerable in our society to live better and healthier quality lives. 2) Energy-dense foods and sugar-sweetened beverages need to be taxed this will not only add revenue to government coffers but will a useful public health measure. Countries such as France, Mexico and UK have introduced these taxes successfully. NZ urgently needs to address its obesity, diabetes, cardiovascular disease and tooth decay rates, a sugar tax will assist in this as the tobacco tax has reduced smoking rates. The revenue raise can be used to provide basic dental care for vulnerable adults in line with the government policy "Good Oral Health for All, for Life" which was adopted in 2006. The "for All, for Life" remains undelivered!

### **STACEY GARMONSWAY**

W003065 17 Apr 2018, 3:44 PM

I believe that the government is taxing most things well. I do not think there should be GST on essential items such as fruit, vegetables, meat and alternatives or dairy, or period related products such as tampons, pads or alternatives. I think we should be doing more to help low income households such as considering a lower tax rate.

### **CRAIG PONTIFEX**

W003075 17 Apr 2018, 5:39 PM



New Zealand taxes purchases of food. I suggest GST should not apply to the purchase of food that is not pre-prepared ie restaurant food. This would mean an end to GST on most things in the supermarket and would encourage people to eat healthier. The cost of fruit and vegetables in this country is too high and competition reduction (thus lower prices) is unlikely any time soon. Thanks

## **ANONYMOUS**

W003080 17 Apr 2018, 6:29 PM

I don't think imports should be taxed so heavily for businesses, it makes it impossible for nz shops, especially small business, to compete with online global shops. And with the \$400 loophole, nz consumers can have things shipped from anywhere in the world for less than local retailers are able to sell things for. This penalisation of brick and mortar shops ultimately hurts the economy.

## **HILLARY KNOWLES**

W003083 17 Apr 2018, 6:55 PM

I really feel that one of the things that is hitting the poorest people in our society is secondary tax. They are working 2 or 3 jobs to try and put food on the table and a roof over their head and are paying huge amounts in tax. If there was a threshold for secondary tax (and I mean a significant amount e.g. \$90 000/year), I think that would really actually start to help people out more than things such as Working for Families etc. because there are a lot of poor people out there without kids. Additionally, I think things such as fruit and veg, milk and bread, as well as sanitary products and condoms, shouldn't be taxed. This would save money in the long run as people would have higher levels of quality nutrition and consequently cleaner bills of health and thus would rely on the health system less.

## **NAREN KUMAR**

W003087 17 Apr 2018, 7:05 PM

We dont want new taxes....life is already hard please dont make it more hard. Also there is no way housing will become affordable if we play with tax system.

## **GARETH STYTHER**

W003096 17 Apr 2018, 8:38 PM

Concerned that income tax shoulders too much of the tax burden. Think that capital should also be taxed. Capital in the form of land and property other than principle private residence (no tax on your home). Capital in the form of machinery and robots. I think there should be a capital gains tax in NZ. If a person sets up a business that facilitates selling other peoples stuff and sells that business for a large sum the capital gain should be taxed. The person would not have benefitted without the systems, goodwill and structure of a sound NZ. In order to continue to provide this environment

for future entrepreneurs a tax on the gain needs to be paid. No inheritance tax, tax people while they are alive and can vote.

### **BILL WRIGLEY**

W003101 17 Apr 2018, 8:55 PM

We tax interest received as income in the hands of the lender, and allow the interest expense as a deduction in the hands of the borrower, provided that the money borrowed is used to purchase assets that earn income. Income is defined as a periodic return for one's work ,or use of one's asset that does not require the sale of that asset. In practice, the distinction between earned income and value appreciation is blurred. Many companies involved with real estate, e.g. rest home operators and farmers revalue their assets periodically and where gains have occurred pay out the proceeds as tax paid dividends. In many cases the interest expense incurred is set off against operating profits with the net result being that little if any tax is paid. In these situations the interest deduction becomes a subsidy from the taxpayer to the borrower. Whilst recognizing that this makes a case for a capital gains tax I believe that there is also good reason to review the deductibility of interest.

### **HANNAH WELSBY**

W003104 17 Apr 2018, 9:45 PM

This country has a tax structure that makes you feel like you are the bad guy if you earn more than \$50k a year. It's not nice. We could put lower taxes on multiple items, effectively pay the same and feel less like a villain. People get angry when they feel like they are paying more than their fair share. Look at what's costing us and tax that. Don't make working people feel like what we earn is being picked clean.

### **TINA EMGEE**

W003115 18 Apr 2018, 12:24 AM

I believe we should NOT tax the basic necessities, including feminine hygiene products, fruit, veg, and milk, but tax the luxuries, including soda, chocolate etc. I also think we should be taxing capital gains on investment property, perhaps a low rate. I also think we should either stop taxing unrealised investment gains, allow paper losses to be written off against other tax obligations or do something to make tax fairer when market values fluxuate so investment profits aren't significantly eroded by repeated taxation. Otherwise, housing will continue to be the only investment that makes any sense in the longterm.

### **RICHARD BUTTERFIELD**

W003118 18 Apr 2018, 7:36 AM

Removing GST on essential goods such as food, sanitary products, electricity etc

## **GWYN JOHN**

W003131 18 Apr 2018, 8:41 AM

There are too many ways that big business and the very wealthy can avoid paying tax so the burden lies heavily on the poorer wage and salary earners who cannot avoid PAYE and also have to pay tax on every purchase through GST, Petrol TAX etc.....these costs are avoided by the wealthy and big businesses who pay people to make sure they pay as little as possible by playing the numbers. Stop taxing the little people and get some tax back from Global Corps, big business, the Financial Market, Banks! They are not contributing their fair share.....transaction tax, removing the "tax concessions" sorting the Investment Model of property investment will all help.....but don't increase PAYE, SME or individual tax

## **DAN GREGORY**

W003145 18 Apr 2018, 10:08 AM

Charities should pay tax on profits no exceptions. Profit is profit. If they are a true charity they won't make the profit. If they make a profit from their activities then they are a business. Offshore corporates should pay tax on all income in NZ. They should not be allowed to move costs incurred from offshore bases to their NZ operation. Let them make a loss in their offshore locations and get a refund from the country they make the loss. We should pay tax on the profit made from selling property/houses/art etc Don't charge tax on any profits on the primary home, family bach or one investment/rental property per person.

## **MATHEW BAYLISS**

W003156 18 Apr 2018, 11:57 AM

I don't support taxing property or unrealised capital gains, this would just penalise me and many others for making good decisions early in my working life. Also, assets would just be hidden within trusts and holding companies creating an industry dedicated to setting these up and detecting and unraveling them. Companies large and small can declare large revenues yet only pay tax on their calculated profits, this results in a direct incentive to declare the lowest possible profit and obscures the capacity of the business to assume a fairer share of the tax burden. This should be an area of focus for any changes to our tax system.

## **SHASHI JANSON**

W003159 18 Apr 2018, 12:12 PM

Start taxing religious groups, stop taxing groceries, tax ALL corporations who sell products in NZ whether they are based offshore or not (remember a few years back Apple only paid around \$4000 in tax for the year!). Crack down on the fact that NZ is still a tax haven. Small businesses or new businesses should be taxed much less in the first 5 years of operation. GST should go back down to 10%. Secondary income tax should not exist until you exceed a total 40 hours a week for both jobs. Also the income tax brackets need to shift, 0-\$14000 should be untaxed, \$14001 - \$48000 should be 10.5%, \$48001 - \$70000 should be 17% and so on (even if the tax percentage went up

slightly I'm sure this would be helpful to most Kiwis). Almost 1/5 of the average persons wages goes to income tax, this doesn't leave much for the bills since the cost of living has become so high. Thank you for considering my opinions.

**J B**

W003172 18 Apr 2018, 2:45 PM

New Zealand taxes the things that most countries around the world would consider standard. Extending the scope of what we tax will only lead to a more complicated system and more paperwork and red tape. If anything we should tax a smaller number of things and simplify the tax system, not tax more and make it more complicated.

**GARRET HUELSON**

W003175 18 Apr 2018, 3:34 PM

The tax system in nz is designed to tax those with the least disposable income. Income tax and government spend should be reduced while a capital gains tax should be applied to every property sale beyond a families primary residence. The windfall from capital gains should be deducted from income taxes. There should also be a consolidation of council services to cut down on exhorbinant rates made up mainly of management salaries and council building maintenance.

**DAVID SPRAGGS**

W003178 18 Apr 2018, 4:09 PM

I wonder if we tax all income regardless of business or not at a simple flat rate of 40% and the remove get on fruit vegetables and meat and bread but not other things. The increased tax could then be used to do infrastructure work. Companies seem to minimise what they make and this needs to be seriously addressed. Otherwise the little person carries the burden and this is NOT acceptable. Everyone flat rate. Make it ok to try and get ahead without making it unwise because of tax hikes

**JAMES MCKEAGE**

W003189 18 Apr 2018, 6:53 PM

I believe we desperately need a capital gains tax. A significant proportion of new zealanders make a living from property and they deserve to be taxed for their income like anyone else, or at least as much as income made from other investment options like the share market. I also think we should be taxing companies who do business in New Zealand. We need to make sure New Zealand companies at least get a level playing field (if not an advantage!) when doing business in our own backyard. Ideally, profits made doing business in/with New Zealand should be paid in New Zealand.

**DANIEL SEVERINSEN**

W003194 18 Apr 2018, 7:20 PM

Increase GST on imported goods to 20%. Increase fuel tax Remove tax and employer obligations from temporary, part time jobs. The jobs which are currently paid cash, make this legal up to \$180 per week. Similar to Germany's 450€ per month system. Regards Daniel

### **DENI DUMAINE**

W003197 18 Apr 2018, 7:42 PM

Please do not imitate the failure of European countries who have increased taxes on companies, and as a result unemployment has skyrocketed. Be wise, be different.

### **ANONYMOUS**

W003204 18 Apr 2018, 8:44 PM

I believe we need to move to a model where we tax wealth more so than income. The current system is not fair when comparing a middle-class salary earner on PAYE to a more wealthy individual earning money from assets and accounting for those earnings using favourable mechanisms. The current system is causing wealth to become more concentrated towards the top 1% and worsening inequality in our country. The book Capital in the 21st Century by Thomas Piketty lays out a highly researched case for moving to a wealth tax model and I hope this book is referenced by the tax working group.

### **SARAH-JANE B**

W003211 18 Apr 2018, 10:41 PM

I think allowing for a 'personal allowance' similar to the Uk system before you pay income tax would help people earn a little before paying tax. It means those receiving benefits could get back to work on lower income jobs and not worry about tax rates. I am a mum trying to re start my career part time but the mount of tax I am paying on such a small salary is making it hard, given that my earning has also taken us out of the tax credit bracket and my partner is also paying a high tax. Right now we are a young hard working family struggling to just make ends meet and paying out so much tax for our dollar each week. Being able to earn a small allowance that wasn't taxed first, would give us a little bit left over each week to either save or cover the little extras that pop up. le my daughter needing a new pair of shoes

### **JEREMY HAINES**

W003213 19 Apr 2018, 12:07 AM

Tax Financial transactions. Tax Assets. With international companys. Importers and exporters and international tech companies like google and Facebook you could tax their nz income less their nz expenses. And you could do the same for nz companys that export tech or other services and goods.

## **AIDAN VAN DER WERFF**

W003219 19 Apr 2018, 1:23 AM

We need less/no tax on fruit and vegetables (not a sugar tax, because people are struggling to buy healthier options already). And secondary income tax needs to be reduced, people trying to make ends meet are being punished!

## **M HAWKINS**

W003222 19 Apr 2018, 7:30 AM

I believe a capital gains tax, and a tax free income threshold, no gst on essential items would be fairer. Maybe who can claim charity status needs to be looked at, or perhaps charities should pay tax. Offshore companies making profits in Nz should ideally be taxed for this in Nz. I don't think stamp duty's are fair especially if capital gains tax are in place, and inheritance taxes if introduced should possibly have a tax free threshold and a tiered tax structure.

## **ANONYMOUS**

W003228 19 Apr 2018, 8:12 AM

Income tax brackets need to be reexamined. When 2 full time jobs barely pay the bills, something needs fixed. Introduce incentives for lower-middle income workers. There is little reason for people to work when the unemployment benefits is similar to working wages. People are barely better off going to work. The same can be said for beneficiaries trying to start studying. People are better off on WINZ than studylink. More workers = more productivity = better economy = more money. Reduce taxes on the working poor. Provide tax incentives to boost the economy.

## **PEYMAN MOMENAN**

W003232 19 Apr 2018, 9:26 AM

New Zealand tax is based on income (or more accurately described, on profit). So gains regardless of their sources (e.g. long term VS short term, property VS other sources etc) should be taxed. However, for long term gains there is the issue of fairly calculating the gain. Such gains must be calculated on the purchasing power of a given amount of money and not based on the nominal values. E.g. if a piece of land was acquired 20 years ago at \$100k and is sold today at \$400K, the nominal gain is \$300k. However the purchasing power of the land seller is unlikely to be 4 times of their purchasing power 20 years ago. Provided that the gain is adjusted for purchasing power, then it will be fair to tax these long term gains (including property). Also gains should be taxed on realisation only. Finally, all relevant expenses must be allowed as deductible so these gains are calculated on the same basis as short term gains (e.g. companies' annual income).

## **EMMA LAWSON**

W003254 19 Apr 2018, 3:09 PM

Having GST on fresh fruit, veggies and meat really bumps up the cost of buying these things at the shops. It would be nice to see lesser tax on these items (maybe only 5-10% instead of 15%). It would also be nice to look into the benefits of a sugar tax - please look at Jamie Oliver in the UK. Upping the tax thresholds would be good too. The cost of living has gone up substantially compared to wages and salaries. Having so much tax come off of your wages is heartbreaking when you can't even afford to see the doctor anymore. Where is our tax money being spent??? Perhaps the 33% bracket should start at \$90,000+ ... maybe even a higher bracket of 38-40% for those earning over \$200,000 p.a. I would also love to see a government/treasury document released annually showing what every tax payer dollar was spent on. We need to invest in hospitals, health and schools and this is not currently happening, we all know it. Show us where our hard earned money is being spent please!

### **ANONYMOUS**

W003257 19 Apr 2018, 3:23 PM

It is clear that some things that are being taxed are right and everyone is paying it. However, again what IS NOT being taxed benefits the well off only.

### **HELEN SMITH**

W003272 19 Apr 2018, 6:28 PM

Capital gains tax definitely needs to be implemented. When a first-home buyer has to compete against third or fourth home buyers who have the equity of their existing properties, prices are driven out of their reach and they become stuck in a rental loop. Also the untaxed profit when they then flip this property further widens the gap. Home loan assistance for first homes is a great scheme, but most are still unable to compete against pure investors.

### **MEREDITH GUY**

W003276 19 Apr 2018, 7:20 PM

I work two jobs however my second job immediately gets taxed secondary at a high rate even though both jobs contribute to what would be a normal working week for most. I would like to see secondary income tax changed so that if you are working more than 1 job, you should not pay high secondary tax (PAYE) until you work over, say, 50 hours. That way if you work more than one job you are not getting penalised. I understand that other secondary income like interest on investments etc could easily stay a bit higher but i feel if you are working hard for a regular amount of hours a week over 2 jobs - the same effectively as a person working one job - then the tax should be the same.

### **ANONYMOUS**

W003286 19 Apr 2018, 9:48 PM

Tax foreigners more! The ones who buy up our houses, the ones who own businesses and treat this place like a tax haven. Legalize marijuana then tax the shit out of that! Legalize hemp for clothes and insulation. Dont tax that But tax plastic crap! For a government working group, youre all pretty farkn thick if youre asking us what to do!

### **JOHAN BATELAAN**

W003289 19 Apr 2018, 10:07 PM

NZ needs to tax the rich more and the poor/working class less. The working class who provide much of the consumption of goods and services are taxed too much leading to them spending less. I would like to see NZ tax it's resourses such as mining, businesses such as farming and the wealthy with a \$200,000+ high tax bracket of 45%. It should also be pertinent that overseas investors who buy up NZ should be taxed heavily. Overseas companies that do business in nz such as amazon also need to be charged higher tax. Taxing overseas incoming goods would encourage divestment and growth in nz manufacturing where nz cannot compete with overseas labour. Such import taxes on goods would ultimately help NZ even if initially it hindered us.

### **NAOMI POCOCK**

W003298 19 Apr 2018, 10:51 PM

The bulk of our tax comes from wage earners and small businesses. They are the people/ entities struggling in our society. We should be taxing rich people more (and closing the loop holes they use to avoid tax) and big business / investors. This system needs a compete about turn. I own 5 properties and earn no wage so I'd be disadvantaged by this change. However, if it meant fewer poor people, better preventative healthcare and better education overall, it'd be money well taxed!

### **CATHERINE BINDON**

W003319 20 Apr 2018, 11:21 AM

GST is a regressive, cruel and unfair tax. It effects all people regardless of income or ability to pay for life's essentials such as food, medicine, dentistry, rates, and all repairs and trades services. Because of it's broad sweep it places a burden low income earners, middle income earners and single income households. It needs to be scrapped completely with the exception of remaining on unhealthy products such as cigarettes and alcohol. On the other hand companies like Sanitarium pay no tax due to their charitable status, yet they are one of NZ's largest companies. Exemptions for operations like this need to be lifted and company tax introduced. This would make it fairer for other companies. Capital Gains Tax should be introduced, as has been suggested by policy makers on investment properties. The sale of these houses is a transaction that needs to be taxed like other transactions.

### **ANONYMOUS**

W003329 20 Apr 2018, 1:38 PM



I think you need to remove tax on fresh fruits, vegetables and other healthy goods to encourage the consumption of quality foods. you could compensate for this loss of GST by adding more tax to goods deemed unhealthy. this would lead to less health care needed as many more citizens would be healthy.

### **PHILLIP HART**

W003342 20 Apr 2018, 4:29 PM

Taxation should encourage work and enterprise. Capital Gains Tax (and Death, Gift Duties) should not be considered as they are effectively double-dipping and discourage people from generating wealth and being self-sufficient.

### **ANONYMOUS**

W003350 20 Apr 2018, 7:16 PM

You should not be taxing feminine products - tampons, pads. Period related pain relief should be subsidised the same way viagra is. Feminine hygiene is not a choice or luxury. It is a necessity. A sugar tax should be applied to help reduce obesity. Vegetables and fruits should not be taxed to make them more accessible and help families be healthier.

### **WILLEM VAN DER STEEN**

W003352 20 Apr 2018, 7:18 PM

TAX, GST and LEVIES are too high. We work hard to provide for our families not the lazy buggers, thieves etc. And what a leading suggestive quick poll.. The obvious option is left out, tax too much. So you tax the right things but too much.

### **BRENT MCCLURE**

W003354 20 Apr 2018, 7:32 PM

I don't want to see an inheritance tax. Our kids are struggling to afford their own home as it is and the ability to leave them something when we die and our house sold shouldn't be taxed. Tax on our income, tax on our investment and savings, tax on what we buy. At least let us keep what we save as by the time it becomes inheritance over half of it has already gone to the government. I also think there should be a tax free threshold for kids working part time and those on very low incomes. In addition the thresholds need to be adjusted a lot higher than they are. Years ago the top tier tax rate was for upper income earners, now it's middle income paying those rates. I don't think those with good accountants are paying their fair share. Target the corporations syphoning money offshore like Apple and people buying money in clever accounting practices that are super rich. We should all pay our fair share but increasingly it's the middle income carrying so much of the burden.

## **ANDREW REEVES**

W003357 20 Apr 2018, 8:11 PM

You need to be looking at trusts. Legislation that allows the ird to monitor them effectively and avoid tax evasion paths. Also charities. Do we even need a charities commission and a charities tax entity? If a business does not make a profit it pays no tax. So why have a separate entity. Its another avenue to avoid tax. Nai tahu have 20 plus charities which should be normal businesses. Destiny church is another prime example.

## **ANONYMOUS**

W003366 20 Apr 2018, 10:39 PM

Tax churches and certain kinds of charities. Tax the top ten percent of NZ that has 60 percent of our wealth.

## **GREG DUNCAN**

W003370 20 Apr 2018, 10:55 PM

My suggestions. Tax property sales. Different tier for different value and volume. We need to discourage people from driving the price of houses up. Allow for tax free savings accounts like they do in the UK. We need to encourage people to save.

## **ANGELA ROSE**

W003374 20 Apr 2018, 11:38 PM

No commercial venture should be exempt from taxation simply because it is owned by a charity. Property investors make profits via capital gains on their holdings which can go completely untaxed. In pursuing property as a tax effective investment they also price home buyers out of the market. The bright line and determination of running a business rules are ineffective and easy to work around. A catch all tax policy, like Australia's capital gains tax but simpler would solve these problems. Benefit recipients should not be taxed on benefits received. It makes no sense for the government to pay benefits then take some back. Again, Australia is a good example, their benefits are tax free and even if they weren't there is a tax free threshold. Taxing those on the lowest incomes for both income and consumption creates deeper poverty, NZ should establish a tax free threshold even if it means the % rates for other tax levels rise on paper (eg. no net effect on tax for higher income earners).

## **NICK HEWETT**

W003379 21 Apr 2018, 7:01 AM

How about addressing PAYE. The tax thresholds need to be raised to allow for inflation since the date of inception. "Taxing the rich" is the wrong way to think going in to this tax "problem", how about stop spending so much!? Also the rich don't earn their money through PAYE.

**CARISSA KAVENEY**

W003381 21 Apr 2018, 7:28 AM

Hi there, I think the taxes should be decreased on healthy foods and raised in fast food, unhealthy snacks, fizzy drink, alcohol, cigarettes etc. It is important that our nation can have the best chance at fighting smoking and obesity and all the medical conditions that accompany an increased BMI. I think the government should be helping and supporting people to make the right/better food choices and making them the cheaper option would definitely be a step in the right direction. Thanks, Carissa

**JAMES STOKES**

W003390 21 Apr 2018, 8:57 AM

The whole premise of this group is to find ways of taking more of my hard earned money. I am already worse off under this government as a lower middle income earner. The easiest way to make things better for the hardest working New Zealanders is to take stock of what you are spending as a government and get rid of the waste (such as 75 plus working groups) I'm sure the money from this would have been plenty to keep the lumsden maternity centre open and increase investment in rural healthcare and education. The more you tax the electorate the more they resent you. We all have to do our but to pay for services but it is generally accepted outside of the ranks of communism that we deserve to have something left at the end of it for our families

**KENNETH TRASS**

W003395 21 Apr 2018, 9:14 AM

We ought to consider higher taxes for non resident earners and overseas companies. We should tax businesses more, but use that revenue directly for community and infrastructure projects. We should acknowledge businesses who invest in arts, community and environmental projects (note-not sport...New Zealand has a history of over supporting sports to the detriment of Arts and Culture). Tax should primarily be invested in long term infrastructure and technology projects.

**CARON PASCOE**

W003398 21 Apr 2018, 9:49 AM

The Australian Govt is it is about to charge 50% tax when foreigners sell their property. I think it would be a good way to slow foreign ownership of our country and a good tax revenue.

**SHANNON BOLLAND**

W003405 21 Apr 2018, 10:11 AM

I feel that tax should be eliminated on student allowances. A student who is entitled to \$130/week quickly loses a good chunk of that to tax. Taxing student allowance seems strange when it is a form of benefit that comes from the government.

### **SARAH**

W003414 21 Apr 2018, 10:55 AM

There should be no GST on necessities like veg, fruit, bread, etc or sanitary products. The UK supermarkets managed to calculate this before computers so saying it's too hard is rubbish. GST should also not be on second hand anything. Double dipping is greedy. Someone has already paid GST when that item was new!

### **HANNAH BANDY**

W003423 21 Apr 2018, 1:05 PM

I say stop taxing people's wages and increase tax on goods and services. That way the people who use the service end up paying for it.

### **MAX ROBITZSCH**

W003429 21 Apr 2018, 3:59 PM

We need to tax capital gains more. We need to tax speculative (especially short-term speculative) gains more. We also need to consider taxing unhealthy or unsustainable actions more (such as carbon-emissions). A tax-way of discouraging land banking in areas zoned for intensification would also be desirable.

### **SHANE COLEMAN**

W003448 21 Apr 2018, 6:58 PM

The tax system has not adapted to the changes in wealth generated in property (non productive sector) if rentals were attractive investment then why so few landlords bothered to build new rental stock rather than absorbing existing stock?

### **HEIDI WRUCK**

W003458 21 Apr 2018, 8:58 PM

I say most things as there are many things as there are some things that shouldn't be taxed; - Fruit - vegetables - sanitary items; menstrual cups, tampons, pads, toilet paper - nappies (those that are eco friendly/ sustainable e.g cloth & modern cloth nappies and biodegradable nappies - Childrens clothing - underwear; bras, knickers, undies. - school uniforms and uniform shoes. - school stationery from the schools stationery list - could be achieved by allowing school to buy the stationery approved by the school board, at GST free price and then the families purchase directly from the school. In my work with low income families, these are the things that make a difference; being able to put a nappy on your child and wear knickers that don't have holes in them and a

bra that holds we everything in its proper place does a world of good to people's self esteem, there outlook on the world and confidence to achieve in life.

## **HASH ALI**

W003462 21 Apr 2018, 10:57 PM

Charities need to pay taxes just like all other incomes that do. Just because some people see them doing good things in one area shouldnt mean they get off their part in another. Investments? Nah. Only once they sell it shoud the sales be taxed. Overseas markets perhaps should be taxed but international law would make that diffixult and we could lose intl trading partners if we tax them so perhaps not.

## **CHRISTOPHER HOWES**

W003469 22 Apr 2018, 6:52 AM

...GST is totally out of control....It is absolutely legalized THIEF on a grand scale.... The essentials of Human Life should be free of this TAX or Thief...

## **ANDREW MARTIN**

W003473 22 Apr 2018, 8:42 AM

Tax free allowance on earnings with higher rates for top earners. No GST on food! No capital gains on property value increase as result of refurbishment. Encourage NZ residents to buy investment properties to 'do up' and sell on, creating decent homes for people. Capital gains should only kick in after the first year of ownership. Tax big corporations more! A lower rate tax on turnover instead of the current rate on profit for any company with a turnover over a set amount.

## **TANIA SHORT**

W003475 22 Apr 2018, 9:09 AM

Perhaps companies that sell over a high threshold amount could be taxed? Not small businesses - but listed companies that are valued in the multiple millions. Even if it were .5% that would provide some benefits to NZ? Tax is complicated and every decision has a flow on effect. I'm also keen on fresh Veges having no tax.

## **NICK WESTGATE**

W003479 22 Apr 2018, 9:50 AM

Too much of the tax burden is on PAYE payers. GST also doubly taxes those who earn (or own) the least. We should tax wealth (e.g. any investments over a certain limit) and use that to reduce PAYE. On another note, it seems extremely unfair to me and my wife that a childless couple whose dual incomes add up to equal (or even exceed) mine pay less tax than I do, as my wife is the primary caregiver to our children and can't

work a paying job. This is a strong disincentive to have a family - effectively a tax on parents of the next generation of taxpayers. Regards, Nick.

### **AVERILL DICKSON**

W003486 22 Apr 2018, 11:02 AM

There should be a capital gains tax on property, excluding the family home.

### **LEONTIEN VAN DER BEEK**

W003509 22 Apr 2018, 5:56 PM

Tax farms when sold or passed on to children. Also dont use taxpayers money to support farmers due to expected even if unusual weather conditions. Tax goods bought online, tax tourists a one off at entry for use of infrastructure .

### **RENEE NAUDE**

W003511 22 Apr 2018, 6:56 PM

Make staple food i.e bread, milk, rice, potatoes, certain vegetables and fruit ect tax free. Also to be made tax free is womans sanitary products. If you are single and earn a middle class income there is no tax break or assistance despite the fact that you still need to pay for a house, car, insurance ect. A tax rebate on disability, health and income protection contribution fees , because if needed such personal insurances means less pressure on the public welfare system.

### **ALLAN HURST**

W003514 22 Apr 2018, 7:43 PM

Charities owning a business and not paying any tax is a wrongful act and unfair for others supplying and operating in the same market

### **MARGARET CHAN**

W003516 22 Apr 2018, 9:08 PM

1. Capital gains tax needed on property owners who sell on within 5 years. 2. No GST on food. 3. Tax anyone who makes money in NZ ... no more overseas owned companies taking 100% profit out of NZ. 4. Pensioners and beneficiaries no tax. 5. First 30k earned is tax free. No more loopholes or rebates so those who excessive salaries and pay almost no tax.

### **DANIEL LANDERS**

W003524 22 Apr 2018, 10:59 PM

We should be taxing charities if they own businesses and also companies like Netflix that make money overseas without paying tax otherwise should be forced to setup an operations so they can pay tax.

### **OLIVER CROOKS**

W003532 23 Apr 2018, 4:23 AM

We need to tax overseas companies and property sales

### **ADRIAN DELAHUNTY**

W003541 23 Apr 2018, 9:50 AM

Kia Ora - See below suggestions to improve how/what we tax. > Introduce a Capital Gains Tax on property (excluding the family home). > Apply company tax to profits from the commercial activities of charities (i.e. apply company tax to the profits of companies such as Sanitarium). > Abolish provisional tax and introduce a PAYE type system to replace it. > Keep GST simple. 15% tax applied to all products and services.

### **DIANNE BEETHAM**

W003554 23 Apr 2018, 11:35 AM

Taxing food is counterproductive, healthy food is out of reach and all you are doing is to contribute to health issues later costing the health system. Healthy people are out their earning and paying tax, cut tax on food and tax non essentials, dog food ,cat food, soft drinks, snacks (potato chips,corn chips) confectionery, beer,wine as examples. Work out the basic items for a weeks groceries and cut out the tax, ie eggs,bread,milk products,meat,fish. Reduce tax load on low incomes and increase for those on high incomes.

### **ANDREW BOYCE**

W003558 23 Apr 2018, 12:33 PM

The Tax system is working OK as it is.

### **JASON MCQUINN**

W003564 23 Apr 2018, 1:39 PM

Business tax needs some reform, Good employers who hold high staffing levels and fair remuneration should be taxed at a revised rate of business tax. There has been a surge of outsourcing to overseas and redundancies as the last government had no respect for those employers that kept multiple familys in NZ fed. This would help slow the widening gap between low cost import products and kiwi made. Kiwi businesses need a break and a hand up. Give Kiwi businesses the advantage against foreign interests looking to tip our industries over.

## **CRAIG HANSEN**

W003578 23 Apr 2018, 2:24 PM

This "exercise" is a futile waste of taxpayer time, money and resources that will achieve no practical thing for the tax payer, it will provide a vessel for you to attempt to justify your existence at further cost to the ordinary hard working New Zealander supporting all the civil serpents living off our backs who are such a costly burden to us, so much so you need to go in search of more money to squeeze out of us. 30c my foot! and at that rate we work for a minimum of 30% of our time every day before we even get you off our backs to do some thing for ourselves and should we wish to access a service for our tax it is a case of get in the que and waite and or get your own pension. You have got it wrong you should be a workin group that looks at reducing costs not increasing tax. Reduce cost not increase tax. Concoider resigning and get a propper job that produces genuine income of your own instead of living off mine and other productive New Zealanders like me. Craig. excuse errors

## **ANTHONY LAST**

W003588 23 Apr 2018, 4:03 PM

It is wrong for seniors to be taxed on superannuation. Seniors have paid tax all their working lives, it is morally wrong to tax them on their pension, particularly as most no longer work for a living. There should be a one off windfall tax on all international companies to help pay for EQC payments

## **FLEUR HARDMAN**

W003595 23 Apr 2018, 4:31 PM

However we need to close the loop holes that allow the rich to often avoid paying their fair share of tax. For example introducing a capital gains tax

## **MARK JONES**

W003607 23 Apr 2018, 5:08 PM

We should not tax interest, any expenditure for research and development of any kind (In fact this should be a credit to the taxpayer paying for this) also on rates or and council, police or Govt fees or fines if applicable.

## **GAVIN WEBB**

W003628 23 Apr 2018, 6:40 PM

GST should not apply to healthy food such as fruit and vegetables, it makes it too expensive for the poor. We should tax all investments, as they are all income deriving. Overseas companies should pay tax on all goods they sell here, they currently have an unfair advantage over local manufacturers. Charities that run businesses should pay tax on the businesses profits.



## **STEPHEN HACKETT**

W003632 23 Apr 2018, 7:01 PM

I would like to have my views taken into account on the following Tax issues. PAYE: The rates that each tax level kicks in need to be adjusted in line with the change in wages each year. Our top rate kicks in too low so clever people just become contractors and avoid tax. Land Tax: A person's property / properties (as long as they are the only ones using them) should be free from taxation other than council rates. I agree that investment properties should be subject to taxation just like my wage income. GST: I support GST as it is payable by everyone. I do however think that food and water (two basic human needs) should be exempt from GST. I don't think GST should be increased as 15% on top of PAYE tax is more than enough for any government to operate with. Corporate Tax: We need to have a corporate tax rate in place that encourages big business to have bases in NZ to provide jobs to us the people. Bottom Line: Have a fair system in place that allows people to get ahead in life!

## **GREG FORDE**

W003648 23 Apr 2018, 8:09 PM

Cut the GST on fresh fruit and vegetables and put it on unhealthy food. Increase GST and reduce income tax especially on the low brackets. These are people who need the most. Plus petrol tax only for Auckland as that is where the money will be spent

## **ALISON WITHERS**

W003658 23 Apr 2018, 8:35 PM

The time to tax New Zealand's top percentile is well overdue! Like every other, hard working New Zealander, they need to pay their fair share. A Capital Gains Tax is needed for those who own more than two properties, inclusive of rental properties, an Inheritance tax should be introduced for those who inherit Property, assets and businesses exceeding 2 million dollars, a Financial Transaction Tax on money being sent both on and offshore and finally, taxation avoidance loopholes: Shell Companies and the ability for businesses to hide behind charities, need to be closed.

## **ATHENA COTIDIS**

W003669 23 Apr 2018, 10:00 PM

For most smokers, higher taxes on cigarettes is not a deterrent. It never has been and it never will be. Unfortunately, the victims of these taxes are not only smokers but dairy owners who should not have to fear for their safety. We need to be sensible, here.

## **JOANNE MCFADYEN**

W003675 23 Apr 2018, 11:31 PM

• Firstly a Financial Transactions Tax (set at around .01%) which taxes all money going through our banks. This won't be noticed by any of us day to day but will bring in large sums of money from corporate billionaires and speculators who move billions in and out of New Zealand every day. This tax would replace GST – a vicious tax on low incomes. • Secondly, a comprehensive Capital Gains Tax which would tax the unearned income of the wealthy and the super-wealthy. Wage and salary earners can't avoid tax. We are taxed on every dollar we earn and every dollar we spend. Why not the billionaires? • Thirdly, we need a much higher top tax rate – currently we have one of the lowest in the world. Why should corporate CEOs pay just 33% on their vastly inflated salaries in tax when much more is demanded in other countries? (Eg Denmark 55.8%; Australia 49%; USA 46.3%; France 54%; UK 45%)

## **HELEN**

W003679 24 Apr 2018, 7:47 AM

Like tobacco and alcohol, sugar should be taxed, actually more, in such products as cola, fizzy drinks and raw white and brown sugar, and Fructose corn syrup, so they don't slip past the net. The huge, and I mean huge, wave of health problems already building up as result of sugar ( and fast foods, but that is harder to stop) will cost the health services millions more than it will have ( looking at kidney failures, leg amputations and blindness only). The tax on fossil fuel in cars is excellent, force more people to public transport and electric cars. The maximum tax rate of 33 cents could easily go back up to 37 or 39 for people earning over a certain amount, even say, \$100,000/yr, but families can summate their incomes and divide total to reduce this... Do not tax fat...that has no basis at all...but we are caught up by Big Business again, trying to push limelight off them, Sugar is the bad one..you'll see.

## **JORDAN JOHNSTON**

W003690 24 Apr 2018, 9:16 AM

I think we should scrap secondary tax...people who work a second job need the money. Fruit and veggies and bottled water (only recyclable plastics and other environmentally friendly options) should have a lower tax and those that have a devastating impact on our environment taxed higher (and that money allocated to environmental clean ups). ALCOHOL should be taxed higher. The HPA levy should be higher. Alcohol causes significant harm to our communities and across Aotearoa. I recommend all alcoholic beverages be increased by 50%. Wine excise tax should be brought in line with other beverages, it is strange that it is taxed differently. Funds should be allocated to addiction and mental health services - for a fair and supportive system. For some bottles of wine this increase will only amount to less than a \$2 increase therefore it doesnt have significant cost differences but in tax revenue, it will. this in time could potentially reduce harm as we have seen with ciggarettes.

## **JACK CRAW**

W003696 24 Apr 2018, 9:37 AM

NZ needs to tax assets and income earned by overseas companies. I don't favour payroll tax as it intuitively seems to be bad for employment and wage levels.

## **LEE NICHOLLS**

W003721 24 Apr 2018, 12:21 PM

Our tax does seem very low, the state should consider taxing more. Tax is just a reinvestment back into the country to give everyone a better foundation for themselves, their children and wider society.

## **CHE SOFFE**

W003733 24 Apr 2018, 1:34 PM

Get rid of gst as it is a regressive tax that hurts the poor disproportionately. Start taxing wealth and foreign companies that sell their goods here. Also taxing financial transactions should be considered and a payroll tax could help.

## **ADAM JARVIS**

W003750 24 Apr 2018, 2:55 PM

I would ask the TWG to consider changes to the fringe benefit tax system. Currently the framework informing FBT creates a range of perverse transport related outcomes. In particular: 1) the exclusion from FBT of provided onsite carparks 2) the exclusion from FBT of company vehicles provided to individuals. In practice, this means many employees are provided with utes/heavier vehicles rather than smaller, more appropriate vehicles - further while these vehicles are supposedly only used for work purposes, it is an open secret across the country that they are a perk of the job. Head along to any supermarket in the evening and see how many company vehicles parked outside. 3) the inclusion of FBT for public/active transport incentives The result of these policies is that companies are incentivized to provide employees with congestion/pollution/CO2 causing options, while being disincentivized from providing support for employees to cycle or take public transport.

## **SALLY GATES**

W003763 24 Apr 2018, 4:25 PM

Large companies making profits in NZ without a NZ base employing people need to be paying some tax in my opinion. There should be a lower tax free threshold but above \$100K needs to be more than 33%.

## **MARIAN SIMONS**

W003780 24 Apr 2018, 5:14 PM

I feel that GST on fresh food should be removed to encourage those on limited incomes to be able to buy better choices in their weekly food basket and to ensure that young children are getting the good foods they need to help their growing bodies. This also includes: 1. Fruit and vegetables 2. Milk and other dairy products 3. Protein - meat, poultry & seafood in the raw uncooked state. Some greater importance be given

to looking at how non-dairy products e.g. coconut or soybean products (yoghurts, milks etc) can be subsidised for those children and young people who have a dairy/lactose intolerance or allergy. In a similar fashion for young people who have a gluten intolerance/allergy. Maybe families of these children who live with intolerances could be registered through Families First and receive assistance through WINZ to help pay for these alternative products.

## **ANONYMOUS**

W003789 24 Apr 2018, 6:30 PM

Tax international companies making profit in NZ. Tax activities that have a negative environmental impact.

## **ALASTAIR WHITEFORD**

W003800 24 Apr 2018, 8:29 PM

You do not need to tax anymore things. Government needs to learn to spend the money they have not just tax us more when they run out

## **ANSELM HAANEN**

W003813 24 Apr 2018, 10:10 PM

The tax system is unfair. Wealthy people don't pay their fair share, while poorer people pay too much. Reducing the tax burden on low income earners would better reward them for their labours, reduce related unemployment (which results in a huge drain on the taxpayer), & take many of them out of the degrading welfare system. Increasing the tax burden on the wealthy would have little negative impact on those people - the 'trickle down' effect is a lie. As a society the wealthy seem to feel a sense of entitlement, and that they have obtained their wealth through their hard work. Yet many low income workers work incredibly hard and yet struggle to live. Forcing them to ask for help through the welfare system is degrading and affects their self worth. This flows on to their children. Many of the ills of our society would be reduced if we used the tax system to more equitably spread the wealth. Rather than follow the US model (capital rich) which should follow the Scandinavians.

## **ANONYMOUS**

W003817 24 Apr 2018, 10:56 PM

I've always been hard working, and a proud kiwi. I don't like the idea that me working hard and buying something that will help me make passive income, like a property or an art work, should be penalised. Yes I'm trying to get ahead but shouldn't everyone be incentivised to do so. Not just wait for the hand out. The more hand outs you give, the more dependent we will be. Income tax is already high, and pointed out, a low threshold for the max tax bracket. Why should we be penalised for becoming an educated professional. Lets not become a hand out society like the UK, even Wayne Rooney's family is on benefits, because not working, means you can.

## **DIANE**

W003823 24 Apr 2018, 11:45 PM

We are taxed enough in NZ in one form or another tax on fuel twice possibly 3 or 4 times as government is allowing councils to tax again for roads, short sighted as will add costs to everything through transport of goods and services, rates another tax, increases yearly, middle income are being squeezed for every extra dollar they earn with more tax. No we shouldn't be taxed on rentals or businesses sold, if you work hard you shouldn't be penalised for your hard work, government should encourage people to get ahead handouts don't help anyone long term. Foreign companies should be paying tax, people buying goods from overseas companies must pay gst and milk, fruit vegetables should have no gst

## **JOHN STROH**

W003833 25 Apr 2018, 4:01 AM

Please consider: 1. a Financial Transactions Tax (set at around .01%) which taxes all money going through our banks. This won't be noticed by any of us day to day but will bring in large sums of money from corporate billionaires and speculators who move billions in and out of New Zealand every day. This tax could allow GST – a vicious tax on low incomes - to be removed from subsistence goods such as food. 2. a comprehensive Capital Gains Tax which would target the unearned income of the wealthy and the super-wealthy. 3. a much higher top tax rate – currently we have one of the lowest in the world. Why should top salary earners pay just 33% tax when much more is demanded in other trading partner countries? (Eg Denmark 55.8%; Australia 49%; USA 46.3%; France 54%; UK 45%) 4. a environmental taxes to combat intensive farming and other unbalanced (mono-cultures) exploitation of the New Zealand environment (such as mussel farming).

## **VIRGINIA LUBELL**

W003852 25 Apr 2018, 8:07 AM

How has the wealth accumulated upwards since the mid1980s? 1) people/corporations hide their money so they are not taxed so stop all tax havens 2) Corporations have merged (Coca Cola for example 'own' 500 brands and they are able to avoid HUGE amounts of taxes through fancy work-arounds and those should be stopped. Humans create economies. Economies since the Great Global Restructuring of the mid1980s intentionally aggregated money upward so it could 'trickle' down. Tax the huge wealth that's aggregated!

## **GRACE MAIRI JAY**

W003873 25 Apr 2018, 10:30 AM

What we are taxing right: - all income; it means we should include interest on capital as income, and it means a capital gains tax. - companies; - GST for services as well as goods, but not essential foodstuffs. What we are not taxing right: - we should not tax foodstuffs deemed to be essential for a healthy diet (e.g. milk, bread and fresh but not

processed eggs, dairy, vegetables, fruit, and meat) - we should not tax savings except as they emerge as income; - we should tax COMMERCIAL CONSUMPTION OF NATURAL RESOURCES including: ----- water used for commercial purposes; ----- land used for commercial purposes (that means land not used for commercial purposes, such as native forest and scrub, is not taxed; and capital improvements are not taxed); ----- air - impose a pollution tax; ----- minerals, including aggregate and sand; ----- marine and coastal - tax the occupation of space within marine and coastal areas and tax fishing licences and mineral extraction;

## **A.G. TALBOT**

W003881 25 Apr 2018, 11:08 AM

Overall I am NOT in favour of reducing the total tax take. NZ is a low tax country within the OECD, despite what people think. Policymakers must look to the EU and Scandinavia, not the Anglosphere, as they usually do. NZ needs a wider diversity of taxes to broaden the tax base and reduce significant inequalities, poverty, and to increase the narrow export capacity of the economy. There are MANY options. I support consideration of: a financial transaction tax over \$1000 or similar, a wealth tax, significantly increasing the top tax rate over \$150K. We have very low top tax rates compared to most other developed countries. Reduce GST to 12%, and remove from fresh fruit and vegetables, as in many other countries. Impose revenue tax on digital multinationals such as Air BnB and Uber. With Air BnB legislate to allow TLA's to levy Air BnBs as part of rates, particularly whole house rentals. A tax on sugar is well overdue, and a big disincentive tax on bottled water for export.

## **PAUL DAIGNEAULT**

W003886 25 Apr 2018, 11:27 AM

I am strongly in favour of keeping things as simple as possible and this means a broad based system. There are however some things that we shouldn't tax or shouldn't tax as heavily as we do. a couple of examples are Superannuation Savings. Currently these long term savings are paid out of tax paid money. An option here is to not to the savings or gains on those savings but to encourage the saving and accelerated compounding which would create a great source of capital funding. You could tax on withdraw and given the 15% GST the government will eventually get its cut. Health Insurance. People who carry health insurance currently pay twice. There should be some tax concession for people to cover thier own health. Similarly people who own multiple vehicles are paying ACC twice. It is time that we had all vehicles on RUC and took the tax out of the fuel.

## **BERNARD WONG**

W003897 25 Apr 2018, 12:06 PM

1) Recommendation: Revise GST Rate lower and rebates for tourist purchases First, a GST reduction to 10% (from 15%). Second, full GST rebates for eligible purchases for departing tourist. In theory, the shortfall in resulting GST revenue, can be offset by increased income tax revenue from overall economy growth. 2) Problem Solution Summary 2.1) Government/Tax Payer Benefit: Reducing GST to 10% The first benefit will be a more competitive appeal for international students considering New Zealand

(NZ) over other education hubs. Meanwhile kiwis will have more savings to invest back into the country. 2.2) Government/Tax Payer Benefit: Full GST rebates for eligible tourist purchases The intended outcome is making (NZ) a competitive destination for international travelers. This sector will be growing competitive with tourist feedback being NZ is being really expensive and has no VAT/GST rebates program for purchases (when compared to other destinations e.g. Australia, Singapore).

### **PHILIP TREMEWAN**

W003910 25 Apr 2018, 1:36 PM

Under our current system, tax heightens inequality rather than reducing it. It also targets just a few areas rather than working across the economic system. We should have some form of wealth taxation - whether through capital gains tax, inheritance tax or land tax. We also need transparency and fairness in our international tax system so the largest companies in the world aren't left paying the smallest share of tax. Our government should work with other governments on transparency eg of trusts - and also to set up a UN tax body to tackle tax avoidance.

### **ELLEN BLAKE**

W003922 25 Apr 2018, 2:30 PM

Taxing income is ok if it is proportional to the ability to pay. So for example 30% on \$20,000 is not proportional to 30% on \$200,000. Some income levels should not be taxed at all as they are too low, eg \$30,000 and under. GST should be reduced as its impact is bigger on lower income people. Owning a home is ok. Owning other houses and investment properties should attract a higher tax rate. Money earned in NZ should be taxed in NZ - so overseas companies pay tax here too. Should support local production of things so that NZ has resilience to global issues, say support a NZ clothing and shoe industry because we have (hopefully) proper wages and working environments rather than the exploitative situation overseas that allows cheap prices.

### **PETER MAYNE**

W003928 25 Apr 2018, 3:31 PM

Tax large global multinational companies and large polluters to increase tax base. Remove GST on food and introduce 0-\$20K payee tax free threshold. Tax more on unhealthy items smoking, alcohol. Tax profit on high end items fine art, fast cars, boats. Increase company tax rate to increase tax base. Utilise increased tax from above to increase productivity, wages and incentivize electric vehicle use. Do not introduce any property investment tax.

### **BHAVNA BEN**

W003933 25 Apr 2018, 4:54 PM

The tax system should be simple as possible, low and fair to all humans living and working in nz. Paye- tax rates should be fair and people on minimum to average pay should pay minimum tax. However all must pay tax. eg up to \$40k should be lowest

tax rate...e.g. 15% \$40k-\$80k 25% \$80-\$160K 30% \$160K + 35% Most tax policy end up penalising paye employees. Company tax should ideally follow paye rate. We should have capital gains tax on all property/business on sale and follow paye rates. Income should be looked as a whole and offset allowed. Tax should not be charged on subjective value changes of land property or shares, nor on gifting /inheritance as that is double dipping by the state. penalties should be charged to polluters where it is directly traceable. However I see this as penalty not tax. Taxing sugar is pointless and only increase admin. Gst should be flat line and the current system is the best...any changes will only increase beurocracy and Lawyers fees.

### **RICHARD VAN DER JAGT**

W003943 25 Apr 2018, 6:12 PM

I would like to see a reduction in company and individual tax and an increase of tax in areas that impact our environment or health. Areas such as; -introduction of a sugar tax to assist in improving our children's health - tax increase on car tyres and glass, plastics to assist with subdidisiing recycling programs - tax reductions on green energy and cars. - tax reduction on research and development

### **KELLY HENDERSON**

W003952 25 Apr 2018, 7:34 PM

We need a capital gains tax, asap.

### **THERESA REID**

W003958 25 Apr 2018, 8:05 PM

I think GST is good. I don't think we should tax income. We should tax wealth. It would be a simple system once we worked out how to Track wealth. Anything else is a half pie step. However land tax, death duties and capital gains tax would all be an improvement to what we have now. It is important that we encourage investment in productive enterprises rather than houses.

### **ANONYMOUS**

W003977 26 Apr 2018, 7:03 AM

The family home must be included for a fairer NZ

### **KYN DRAKE**

W003996 26 Apr 2018, 11:57 AM

Tax the offshore companies doing business here, especially Facebook. Reduce taxes on peoples essentials, income, vegetables, water etc.. Tax churches and all religions. They do not benefit the communities or the country.



## **MARK GROOS**

W004017 26 Apr 2018, 5:10 PM

tax undeveloped land being land-banked. Increase land supply. councils identify area for expansion, then landowners given a time period to develop until taxes for non development apply.

## **MARIANNE HOLM**

W004022 26 Apr 2018, 8:22 PM

Remove gst on basic foods and kids clothes,/uniforms...and essential hygiene needs.. tampons/towels deodorant soap..basic essentials...water should NOT cost more than fizzy ...let kids eat cheese fruit and drink water...healthier options .. please

## **JOANNA WELLS**

W004033 26 Apr 2018, 10:35 PM

Definitely should NOT have secondary income tax - that is SO incredibly unfair to people that work two jobs to make ends meet Should not tax vegetables Agree with high cigarette and alcohol tax Houses should be taxed absolutely

## **ALLAN RAMSON**

W004042 27 Apr 2018, 6:10 AM

In the thirties and forties the burden of tax was borne far less by wage and salary earners. Tax was raised on imports by way of tariffs and duties and business profits. As our population grew in the forties, through seventies, the tax take shifted to taxing workers. And in the eighties the tariffs and duties were largely removed from imports. This trend follows population growth and also follows accepted world norms when population growth rate is increasing. Now that our growth has dramatically reduced and doesn't show signs of this trend stopping, a taxation system based heavily on wage and salary earners clearly cannot work long term because of shrinking population growth. There are hundreds of documents on-line that show that taxes need to shift to other sources when we have lower population growth. New Zealand is fixated on it's tiered tax rates for workers, probably due to the misguided belief about fairness. Forget percentages, to be truly fair, look at the dollars contributed.

## **JUNE OSBORNE**

W004049 27 Apr 2018, 8:38 AM

Introduce a 'land' tax, annually for all land which is not being lived-on (excluding arable, farm land etc) to incentivise land-bankers to sell or develop for housing. Local rates incentivise land banking. Introduce income tax for overseas companies who make profit from New Zealand people and businesses, whether or not they have a New

Zealand base. If an overseas company is making a profit from New Zealanders, the company should be contributing to New Zealand via tax.

### **DANIEL SHANAHAN**

W004063 27 Apr 2018, 12:45 PM

Everyone should pay the same percentage of their income in tax, it's unfair to make rich people pay a higher percentage because they'd already be paying more anyway even if they paid the same percent. Rich people use way less public services than poor people so they shouldn't have to pay a disproportionate amount for services they don't use like public transport and public health and public education. If the tax rate was a fair percentage for everyone, that is the same percentage, then you would see less tax avoidance from rich people because they would be more willing to pay in a fairer system. The tax system is too complicated, everything and everyone should be taxed equally and universally and quite highly so the government can subsidise highly and make everything free. Like everything should be taxed at 20 percent, anything you earn, buy, own, sell and that should be used to pay for free universal healthcare, education, transport, housing and healthy food, and free to air nz sport

### **JENNIFER NATOLI**

W004071 27 Apr 2018, 1:38 PM

I'm not sure i clicked the right one here. we should not have GST. it's regressive and disproportionately taxes those on lower incomes who spend most of their earnings week to week. we should absolutely have a sensible, simple capital gains tax with some exceptions like family homes. we should tax overseas investors with no NZ base. we should tax the income gained from wealth in some way. luxury items (yachts, really flash cars) should be taxed but let's be sensible - everyone basically needs a computer AND a smart phone AND a decent car AND flat screen TVs. those really aren't luxury given what they're used for in our families. a boat may not be luxury, but a yacht that's used for pleasure not for making a living ....

### **CRAIG**

W004078 27 Apr 2018, 2:44 PM

Better capital, environmental damage and wealth taxes - don't exclude the family home, you could allow some refunds, but avoiding it altogether misses a large chunk of the value in housing. Tax emissions, tax commercial water extraction properly (who cares if Maori want a cut? Do it and pay them a share). We need real reform to balance out the economy and help fix inequality, if you don't do it now, the damage will be even more significant soon.

### **RICHARD JAMES**

W004094 27 Apr 2018, 3:43 PM

Please dont complicate things. We dont need a wealth tax, the wealthy pay plenty thru income tax and consumption tax (GST), both are geared to extract more from the

wealthy. Increase those rates if you want to tax more, dont add complexity and feed lawyers and accountants. On Property, speculation should be (and is) taxed. There is nothing wrong with owning rental property that makes a positive return, dont vilify landlords, they provide a service. Vilify speculators, they do nothing for society, in fact they cause harm. "Stuff": what would be the purpose of taxing "stuff"? It requires valuation fees and paperwork and doesnt solve any social purpose unless e.g. you are taxing plastic. Besides, e.g. art and vintage cars is generally a bonus for those who get to see it/them without having to buy them. Just raise GST if you want more revenue from "stuff".

## **KAREN BETONY**

W004106 27 Apr 2018, 4:10 PM

Absolutely businesses that generate income in NZ should pay tax...if I earn money with an overseas organisation I have to pay tax, so should they! The tax free status of charities needs to be looked at. Some criteria is required for individual charities to be eligible for tax free status. Businesses owned by charities should be taxed.

## **KATIA DE LU**

W004124 27 Apr 2018, 6:22 PM

GST is flawed, as it disproportionately affects the poor. Remove GST from food like other countries have. Tax exemption for charities should only be for charitable work and NOT commercial activities; Sanitarium should get taxed on its profits like any other company. Introduce the following taxes: - Estate tax. - Tax on luxury investments like art and fine wine. - A 'Robin Hood' tax on financial transactions (stocks, bonds, currency trading, etc.): small enough to not hurt ordinary people who occasionally need to make a transaction, but enough to dis-incentivise financial traders who make money without adding value. - Tax on the profits of overseas companies; multinationals like Facebook and Google shouldn't be able to profit from us without paying tax. I support Oxfam's proposal of a UN Global Tax Body to ensure multinationals pay their fair share. - Tax companies for the pollution they cause - companies should not be able to externalise environmental costs onto the tax payer!

## **BRENDON CAMERON**

W004129 27 Apr 2018, 7:09 PM

Income tax for the most part works fine, but Secondary Tax penalises those with more than one job (as many NZers now work more than one job), which doesn't balance with the small amount of people who earn a lot from capital gains without paying tax. Additional tax on super and related schemes is very undesirable and anti-saving. Extra banking taxes, deposit and withdrawal taxes are not good at all - our system is much more simple than Australia, so don't overcomplicate it. Additional excise taxes on petrol are excessive when the revenue is not being redistributed evenly to regional NZ. I shouldn't have to pay extra in Southland for Auckland roading when petrol prices are cheaper there. Fuel tax needs major revision - the diesel vehicle road user system is open to abuse and manipulation while there are currently no exemptions for off road petrol vehicles (eg recreational boats, motorcross bikes).

## **GREER LEES**

W004133 27 Apr 2018, 7:54 PM

Tax should be removed from sanitary items. An alternative option is that they are funded through pharmacy so that basics can be provided to those who can't afford them ( perhaps those with a community services card).

## **INDRAVADAN PATEL**

W004143 27 Apr 2018, 9:56 PM

hi? i am a wage earner. my employer deduct paye which is personal tax from my wages. i also pay gst on anything i buy. after paying for my living expeases if i save any money and if i invest that money in term deposit and earn interest i have to pay tax again on interest which is wrong in my opinion. there should be no tax on such return. the money which i invested was already taxed. if this is done people will be encouraged to save more. i hope my suggestion will be taken into consideration. thanks

## **PHILLIPA LAMBORN**

W004160 28 Apr 2018, 4:14 AM

Basically taxing the hell out of citizens isnt going to help our nation. In law we need to define between our citizens and others and start making it work for us. Lets talk about Businesses with no nz base or foreign investors . Put bluntly they are coming in raping our country of resources and taking off with the the profits tax free. From the example that i have see very close to home this must be happening on a MASSIVE scale and nz isnt even recording it or taking notice. In Some cases i doubt this reasource is even collecting gst on goods if it is an international country transferring product from nz to another base in the world. I know personally of a investment group (non-nz) where a member has boasted of paying no tax on income here, own millions in farm land, pays average wages to locals and takes ALL the profits off shore. Foreigners dont even live here and our tax policy allows them to take our reasources tax free yet nzers pay 28 to 30%! Wake up and fix it policy makers.

## **BRENDON HOSKEN**

W004177 28 Apr 2018, 8:43 AM

Need to tax overseas businesses. And need better mechanisms to either catch the cash traders, or capture tax from them another way. With the dramatically increased number of immigrants in Auckland / NZ now, I have personally witnessed large cash transactions (\$10,000-\$50,000+) happening frequently.

## **ALEX O'CONNOR**

W004184 28 Apr 2018, 9:14 AM

Thank you for the opportunity to make a submission on the future of tax. I believe that GST tax should be removed from female sanitary products. We see too many girls in poverty who skip school or university because their families cannot afford sanitary items, and they're forced to use newspaper or other inadequate substitutes in attempts to control their period. This can lead to them missing many days of school each month, which puts them behind their school work and makes it harder for them to achieve success both at school and in their future. Considering no female chooses to have their period, it is unfair that they are made to pay GST tax on the products they need.

## **SOPHIE**

W004196 28 Apr 2018, 11:04 AM

I believe that tax should be removed from sanitary items (pads and tampons) as there is a real issue in New Zealand with period poverty. There are many woman in this country that can not afford this basic necessity and are using things such as socks, newspaper, or simply going without and this is not okay. Menstruation is a normal biological reality for almost all women ranging in age from early teens to menopause. These women should be able to access sanitary items as a basic need. Please consider this and thank you.

## **FAY BRORENS**

W004209 28 Apr 2018, 12:44 PM

we need to tax things that are detrimental to our environment and health. Think LONG term.

## **KELLY SCREEN**

W004225 28 Apr 2018, 2:44 PM

We are taxing some of the right things, but there are many areas that we could do better. I believe that it would be better to have a higher top bracket for personal income tax - say \$150,000 or even \$250,000 at 40% - and lower the percentage for the bottom bracket to say 9%. I think that we should introduce a capital gains tax on assets, businesses and property. For property, it should exclude the family home and maybe one investment rental (or Bach), and could possibly be built on a sliding scale so that the more property you own the higher the rate. I believe that the charity status of businesses which turn a profit should be reviewed. To be tax exempt they must put a sizable portion of all profits back into the community. We should be more vigilant in collecting tax from those companies who evade it, and perhaps with this extra revenue we could look at lowering the company tax rate to help increase investment into businesses who employ people and produce goods and services.

## **H RIDDELL**

W004234 28 Apr 2018, 3:23 PM

Encouraging retirement savings where people are able to is an important in managing the costs of an ageing population. It would be important to consider the costs and

benefits of different tax options against the current system in terms of future proofing retirement savings to meet spikes in end of life costs. With the changing nature of work it would also be important to consider whether 'nudge' policies such as tax incentives to save in Kiwisaver or similar will remain sufficient in the long term with a move from traditional work structures to a self-employed model. Using taxes to modify behaviour should be used with attention to any wider economic impacts and also with a view to the interface between local and central government taxes. Levies on domestic water use in many local jurisdictions for example already provide incentive to reduce and minimise usage.

## **TIM**

W004251 28 Apr 2018, 4:57 PM

Tax corporates more, or work out how to tax them properly (ie google, facebook, apple) pay MINIMAL tax to NZ, but extract a lot more value from NZers. Ireland has just recently taken Apple to Court, and came back with Apple having to pay the Irish Government !6.7 BILLION dollars in avoided taxes. Remove GST on healthy food options, doctors visits, electricity, etc. for lower income earners. There has been a massive failure in tax policy when it comes to property - Home ownership rates have decreased markedly in the past 30 years, partly because of rampant property speculation and no capital gains tax.

## **AARON MILLER**

W004265 28 Apr 2018, 6:25 PM

Tax wealth, as it proportionally affects everyone and fairly. Things like a fuel tax disproportionately affects the poorer people

## **MICHAEL RUTLAND**

W004283 28 Apr 2018, 8:37 PM

NZ needs savers, and so GST is an excellent way of taxing consumption, although higher rates may well be appropriate. Company tax is applied to profits, so it is primarily an earnings tax on savers. The situation is not ideal, but as the Company tax rate is close to the upper income tax rate, there is some justification. Income tax is unremarkable, although the high proportion paid by the top 20% of earners means there is little room for manoeuvre (other than reducing the rates). The simplicity of the NZ tax system and small number of exclusions/allowances is a breathe of fresh air. Please avoid the temptation to make it complicated. The total tax take compares well with other developed Countries. I do not believe that it is a proper role for government to take over the majority of the national economy.

## **WADE DEVINE**

W004297 28 Apr 2018, 11:01 PM

We should be taxing capital gains to level the playing field against other forms of saving and investments. Any new taxes must not be retrospective. Some charities are using their charitable status to run business to avoid tax.

## **CORWIN**

W004308 29 Apr 2018, 9:10 AM

Yes, good idea, fact sheet. I reckon taxing companies with no NZ base that sell things here is a good idea. We could lead the world and stop people turning a profit only because they're in a tax haven and don't pay for anyone's core services. Same with capital gains tax. There should be one. I'd leave charities alone since they do a lot of work the government don't have the money or people power to do. Or maybe a very small tax such as 4.5%. GST free fruit and vegetables would be very good. (But more complex for software developers like me to implement! That's a small thing though)

## **JEN OLSEN**

W004322 29 Apr 2018, 10:21 AM

Tax revenue should be gained from those who are benefiting from the structure and functioning of society, in order to provide services to all citizens and assistance to those who need it. Therefore, all income, whether gained from employment, investment returns or property sales (excluding an only home) should be taxed in a graduated way. Companies operating in New Zealand and gaining profit from NZ citizens should be taxed on the profit made. If they are not based in NZ, taxation needs to take place at the point at which money leaves the country. Financial transactions should be taxed at a low level, eg, 1c per \$100 at the point at which they take place. Food, as an essential item, should not be taxed with GST, with the possible exception of foods with negative health impacts, such as sugary drinks and high fat content fast food. Increasing taxation on petrol, alcohol, cigarettes and other socially undesirable items is a way to reduce their use and gain funding to mitigate harm.

## **DIANE DYKGRAAF**

W004328 29 Apr 2018, 10:36 AM

I think there are a few things that need to start paying tax. Offshore businesses should pay just like any other. Charities who own businesses should be taxed like any other business and i think that people who buy and sell properties should also have to pay tax on their gains. It's all about fairness.

## **JULIAN JOY**

W004354 29 Apr 2018, 1:40 PM

There are many ways of legally avoiding paying tax in NZ, as in many countries around the world. Some here are able to be seen as unfair when considering the size of our population and economy. For example massive foodstuff suppliers that are owned by a church and are very profitable businesses pay no tax as they are registered as charities. This is grossly unfair to a normal business in the same market and must

significantly reduce the tax income of the government. It is also grossly unfair to the non-members of the subsidized church. Ordinary persons in the population are thereby subsidizing a church that they have no involvement with; meanwhile possibly donating to support their own church with wages after income tax and GST and so on has been paid. There needs to be a limit on the charity size or type that can be declared tax exempt.

### **GABRIELLA BARBARA**

W004359 29 Apr 2018, 1:47 PM

No to capital gains. This will push property prices up or make people hold onto property longer. If this was to come in the government must include rebates for improvements. If money is made in NZ then it should be taxable. Eg off shore companies

### **CLAIRE ROSS**

W004365 29 Apr 2018, 2:03 PM

Things That Should Not Be Taxed\* Or Should Have Tax Reduced/Modified - Fresh fruit and vegetables\* - Feminine hygiene products\* - A tax free threshold for income, even if only for those on the lower tax brackets - WINZ & StudyLink payments\* - The amount that citizens can purchase from overseas before duties and GST are charged, as NZ can have limited options (Australia's is \$1000, but even \$500 NZD would be fairer) Things That Should Have Tax Increased/Modified - A higher tax bracket than \$70,000 plus. Someone earning \$70,000, a relatively median income compared to the rest of the developed world, should not be paying the same as someone earning \$180,000 or more - Businesses without an NZ base should still have to pay a rate of tax in NZ proportional to the amount they sell - Junk food in supermarkets. NZ has incredibly cheap junk food and incredibly expensive fresh produce, which encourages poor health choices and obesity in low socioeconomic families (mine included)

### **ANONYMOUS**

W004371 29 Apr 2018, 2:34 PM

In terms of charities, there are currently no rules to ensure businesses with exemptions under CW42 of the ITA 2007 are distributing money to charities. I would like to see tax play a part in this for example removing CW42 to encourage deductible donations, or, a refundable tax credit system (similar to what is used in Maori entities). I would also like to see the ability for charities to access imputation credits from investments.

### **NIGEL JEMSON**

W004377 29 Apr 2018, 2:55 PM

I think that we are mainly taxing the right things. In my comments on the future of the tax system, I have stated that I support a land tax. This is a major area of wealth in New Zealand that is currently untaxed. This would enable the tax rate on other things (i.e. personal income) to be reduced. I would be wary of using the platform of the Tax Working Group to introduce a whole new series of taxes (e.g. carbon tax, sugar tax).



These would introduce a lot of deadweight costs into our economy - the Government would need to set up more bureaucracy to administer these taxes and businesses would have to spend more of their time focusing on complying with such taxes. There's no convincing evidence that tax is the best solution to issues such as excess sugar consumption and pollution of the environment vs. other modes of action such as regulation.

## **ANONYMOUS**

W004394 29 Apr 2018, 3:23 PM

We should spend time investigating how to tax overseas companies/trade who do not have a NZ base. Especially with the increase of online shopping on overseas websites.

## **DICK LANE**

W004408 29 Apr 2018, 3:49 PM

The broad base is simple, but measures are needed to avoid harmful effects ( e.g. subsidies for healthy foods). Our GST level should be reduced. Broad taxes on wealth and capital gains are needed. Taxes on environmentally and socially harmful activities are needed. Ways need to be found to tax equally spending and profits that are leaving the country through the digital economy and other ways. Ways will need to be found to include bitcoin and similar transactions.

## **ANN MARTIN**

W004410 29 Apr 2018, 3:51 PM

Government needs to provide better incentives to encourage people to save for retirement. Taxing our every effort to save is a disincentive. It encourages dependency. It may mean reducing certain taxes on savings or using other means to support saving for / and funding retirement and other major living expenses eg buying house. Kiwisaver could provide greater support incentives to encourage and increase savings. New Zealanders are too heavily taxed. Government must make better use of taxes it collects and or find other ways to generate money it wants to use. International companies need to pay tax to the New Zealand Government.

## **MICHAEL KEEHAN**

W004413 29 Apr 2018, 3:57 PM

We need to ensure that we fairly tax the main advantages the wealthy have over the "not-so" wealthy. The advantages are "debt-leveraging" , "gaming the system" via estate planning and inter-generational transfers of wealth privilege. Currently a young person can find it very hard to accumulate enough to generate a house deposit. Once, a not quite as young, person has a mortgage they are away... This process is amplified by land-lords who can bid up prices by negative gearing. The capital gains are not the problem - it is the untaxed debt leveraging. Everyone should have enough assets to pay for a house and their superannuation. Once a person has "excess assets" they should be taxed based on a asset-value risk free rate of return (like foreign

shares) . Having a threshold i.e. first \$1,000,000.00 assets tax free and then deeming a rate of return in effect protects the "family home" but allows people freedom in lifestyle and use of capital.

### **NICK ROCHE-KERR**

W004421 29 Apr 2018, 4:33 PM

We generally tax income and expenditure (through GST and various duties), which are economically the most transparent and the simplest. Proposing more complex taxes (ranging from capital gains to specific purported 'good' or 'bad' things) tends to lead us into much more complicated and much more distortionary areas. While there may be very noble reasons, the purpose of tax should be collecting revenue (preferably as cheaply as possible - for both the Crown and the taxpayer) and not attempting to achieve social engineering (which, even if a desired aim, could probably be achieved more effectively and efficiently through other measures).

### **MIKE DUCKETT**

W004437 29 Apr 2018, 6:15 PM

Please ensure that charities , who have a beneficial tax status, are in fact taxed if the level of 'good' they do is measured to be below the general tax rate, 28 or 33% as appropriate. For example churches, food banks, schools should distribute charity before buying motorbikes, boats or paying high wages, or other non good expenses. If they do this tax them like a company. A variable level of tax could be added to top up their level of 'good' to the required rate is below 28/33% rather than a fixed amount, although it makes things more complicated.

### **SHARON MARKS**

W004441 29 Apr 2018, 7:05 PM

GST should be removed off some foods as in Australia it would not be difficult just consult with them!!. Countdown and New World have their dockets set up already. . Tax should not be paid on Superannuation as in Australia,as they have a tax free threshold of \$18200.00. Our Superannuation is becoming difficult to live on. Taxing Big Business like Sanitarium who send their profits to the United States and hiding behind a Religion is not good enough. Churches such as Brian Tamaki's farce for a Religion should not be exempt from paying Tax either, he does not run a true Charity. Big Business not paying their fair share of tax, the Law should be changed, the wage earner has no way of cheating the Tax Man like Business with all its deductions for this and that. Also are the four Big Banks paying the correct tax on their massive profits? Capital Gains Tax should be introduced on Land Banking which is a reason our new housing is so expensive.

### **MIKE WALLER**

W004453 29 Apr 2018, 8:07 PM

I think that the tax base could be extended to cover a greater range of activities. My thoughts/suggestions are as follows: Long-term property / businesses - I believe that all economic activity/investments should be capital gains taxed to reflect that the investments are made for economic reasons. By targeting economic activity no one class of assets should be more or less disadvantaged. Other aspects to consider are a de minimus threshold and assessing on an annual basis rather than upon realisation (to push for cashflow (profit) maximisation). Charities - should be taxed on profits and economic activity as well to remove the significant competitive advantage that tax free status has. Maybe allow deduction when money is ACTUALLY spent on charitable cause. Overseas entities - should be taxed more but not really sure how as a unilateral approach may have unintended consequences. Other - comfortable with payroll, inheritance or retirement savings tax settings as current.

### **DANIELA BAGOZZI**

W004458 29 Apr 2018, 8:29 PM

We are not taxing the right things. We need to: 1) Set an income threshold below which we do not tax, and higher tax rates at the upper end 2) Ensure that company tax and tax paid by family trusts is set at the appropriate level (and that companies or trusts are not used as ways of avoiding higher rates of tax). 3) Ensure that those who derive their income from buying and selling assets that appreciate in value are taxed (when the capital gain is realised, and not allow these gains to go offshore untaxed) 4) Look at taxing the use of fossil fuels, other activities that generate pollution 5) We should look at a 'financial transaction tax' 6) We should bring back 'Stamp Duty' on property transactions (a very small percentage of the value of the transaction, with an exemption threshold set at an appropriate level so that that 'ordinary' homes and small business premises are exempt, while luxury homes pay the appropriate rate. 7) Tax empty homes in areas with a housing shortage

### **DAVINA**

W004461 29 Apr 2018, 8:38 PM

Food, particularly fruit, vegetables, meat and milk should not be taxed. These are essentials that some people can't afford. Make it more affordable for them

### **ANONYMOUS**

W004475 29 Apr 2018, 9:37 PM

I don't think we should have petrol tax in Auckland as it doesn't include those road users using electric vehicles.

### **JOCELYN PAPPRIILL**

W004483 29 Apr 2018, 9:53 PM

I'd like to see a Capital Gains Tax (excluding the family home) as this type of tax is normal practice in many similar countries. A capital gains tax on property sales means all income is treated the same for tax purposes. A lack of capital gains tax has pushed

house prices up hence increasing inequality. A carbon tax is vital if we are to even begin to address our carbon reduction targets our country signed up to in Paris. A Financial Services Tax also should be introduced - not sure why we pay GST on food but on when we trade/exchange money.

### **CAROLINE SYDDALL**

W004491 29 Apr 2018, 10:36 PM

We need to tax more forms of capital with capital gains, financial trading and inheritance taxes. We need taxes on environmentally and socially negative products and services, e.g. pollution, unhealthy food etc. Fundamentally we need to tax the rich so that our society can become a more just one. Our current distaste for tax ignores the basic and important fact that taxes can potentially lead to a more equitable society and can be used to provide the basic goods and services that are human rights.

### **RICHARD KELLER**

W004518 30 Apr 2018, 8:03 AM

As wealth has been used to further the ideology of dominance (planetary ecosystem, class in human relationships, etc) and increased inequality, wealth must be a strong focus of tax. (Capital gain could be a part of that, focusing on difference from a norm which is based on balancing negative impacts and enhancing impacts on the planet.) Tax cannot be separated from other aspects of ecosystem relationships, human relationships, government, etc. Once those fundamental changes are accomplished then the tax environment will look different. Taxes on Co2, pollution, etc., will be possible.

### **GARFIELD TORO**

W004529 30 Apr 2018, 9:31 AM

Impose/extend sugar, food preservative, alcohol, cigarette and fuel taxes to offset health and environmental costs.

### **BARRY PRIOR**

W004535 30 Apr 2018, 10:14 AM

I hope the TWG carefully considers the need to bring the taxation of Maori businesses into line with others as the income being generated using treaty settlements is significant and any preferential tax treatment will adversely effect total revenue and load the burden on others which would be unfair and divisive. We must have a level playing field in tax matters.

### **MEGAN BRADY-CLARK**

W004541 30 Apr 2018, 11:06 AM

New Zealand has done well to have a relatively simple (by international standards) tax system, meaning that collection costs are kept down. However, the burden is not spread as it should be. It's great that NZ has fewer exemptions for companies than other countries, yet we still have a major problem with multinationals, in particular, not paying their share of tax. And, in this day and age, it's outrageous that religions are permitted a tax-free status, especially as so many are essentially run as businesses (see, for example, Destiny's Church, or the vast swathes of land the Anglican church owns). It's disgusting that companies like Sanitarium - a huge, profit-making company - should be allowed to hide behind religion.

## **DAVID MARSHALL**

W004556 30 Apr 2018, 12:00 PM

While I support GST overall, I am concerned that there is a substantial "black market" operating in NZ where for cash GST is excluded for many tradespeople. This needs to be better monitored and stopped. GST on taxes such as property rates is an anomaly that needs to be removed. A tax on a tax is completely unacceptable. With aging infrastructure Local Body rates are increasing faster than inflation and those on fixed incomes, and especially the elderly are being forced to move from their homes due to the rates burden. Removing GST and review the income level for the rates rebate system would bring considerable relief to a large cash-strapped sector of our society. Income tax needs to be adjusted to include a tax-free income & then lower rates until over the median NZ income. Property Investment & Company Sale Capital Gains on 50% of profit to be taxed as part of income where properties or businesses are sold within 10 years of acquisition (sliding scale of exemption).

## **DAVID**

W004560 30 Apr 2018, 12:10 PM

I would like to see more taxing of ownership, primarily a land tax but also a capital gains tax so long as it accounts properly for inflation (only taxing real gains). I like the universality of GST to reduce bureaucracy for business owners/IRD. I am strongly against the tax exempt status of certain charities which are primarily religious organisations, e.g. Sanitarium, as I do not like subsidising organised religion against my will. The current system of tax imputation for people receiving dividends from companies is fantastic and should be kept as it helps encourage business investment in a country which really needs stronger capital markets and more support for productive businesses. If more tax were raised from a land tax, I would like to see reduction in income tax (especially at the lower end, perhaps a tax free allowance) to compensate.

## **SALLYANN HART**

W004571 30 Apr 2018, 12:43 PM

In order to best support the poorest in the country, I think that the first \$10,000 of earned income should be tax free. Also it would help families and pensioners if basic foodstuff was not taxed and basic children's clothes and shoes.

## **GRAEME**

W004578 30 Apr 2018, 1:18 PM

Overseas companies that are doing business in New Zealand need to pay tax regardless of where they are based or kiwi businesses are at a disadvantage. It doesn't need to be much, but that money should go into helping enhance kiwi business and opportunities

## **MONICA**

W004591 30 Apr 2018, 2:18 PM

Don't tax income generated from earning already taxed. No inheritance tax as parents have paid tax on that. Don't lump mum and pop rental property owners( who save and go without to invest in property) with property investors and speculators. Capital gains on property bought for long term investment should not be taxed. The brightline test of 5-7 years is fair. Charities with businesses making profit should be taxed. Foreign business should be taxed. Kids under 18 should not be taxed or all income under a certain amount should be tax free. Essentials - food etc should be gst free No secondary tax

## **ROSS PRINGLE**

W004600 30 Apr 2018, 2:54 PM

The commercial activities of registered charities should be subject to the same taxes as other businesses their products and services compete with. Sales of businesses should be taxed. Overseas businesses that earn revenue in NZ should pay tax on it. There should be some form of capital gains tax.

## **ANONYMOUS**

W004606 30 Apr 2018, 3:07 PM

We are taxing the right things and at about the right rates. Our big failing is not doing enough to collect revenue from multinationals that generate large revenues here but use transfer pricing and other methods to avoid contributing to the economy that supports them. We should also levy GST on personal imports, both to protect the local retail trade and to collect tax on an ever-increasing volume of trade via the internet. It would not be hard to design and implement a system to collect tax from Alibaba, Amazon and other online traders without adding disproportionately large transaction or inspection fees.

## **CHRISTINA ROBERTSON**

W004633 30 Apr 2018, 4:22 PM

We should absolutely tax capital gains - the current situation is unbalanced and unfairly privileges certain kinds of investments. I also believe there's a case for stamp duty on property transactions. I don't think charities' income should be taxed, though we

should continue to look carefully at whether organisations' purposes are truly charitable.

## **ANONYMOUS**

W004637 30 Apr 2018, 4:26 PM

Please give due consideration to a net wealth tax to replace the current income tax. Facts for consideration: 1) FY17 Govt income tax was about \$28b, 2) Total household net worth was about \$1.65 trillion, 3) To replace the income tax revenue with a tax on net worth would be a tax rate of only 1.7%. 4) There is an increasingly large group of people who own many assets but pay little tax because the assets generate little net "income", whilst still hugely increasing net wealth (opinion: this seems to be grossly unfair) Pros: 1) It would make the vast majority of households (maybe >99%) better off, 2) This would make it more politically acceptable than a capital gains tax. 3) It would increase the disposable income of all income tax paying people without increasing business costs, 4) The people who are worth the most would pay the most, as opposed to the current income tax where only those earning "income" pay (and these people are not the most wealthy, even those on high salaries),

## **ROB MCCAWE**

W004647 30 Apr 2018, 4:33 PM

Need wealth taxes, pollution taxes, resource use taxes/levies. I strongly support a UBI.

## **PETER PARNHAM**

W004663 30 Apr 2018, 4:54 PM

After saving hard out of after tax income I would deeply resent a wealth tax, a land tax, or a general capital gains tax on investments, as it is double taxation. KiwiSaver is a TTE scheme, and to be consistent, my personal savings should be treated the same. In my view a land tax is mooted mainly because it is simple to collect. If it excludes the family home, it will unfairly burden renters. If it includes the family home then it is a proxy wealth tax/poll tax. Cash flowing and complying with the clumsy FIF taxes show how silly CGT on investments can get in pursuit of some theory or other, and it also discourages diversity in savings. Sure, the housing crisis is a big problem. Ring fencing tax losses and the five year bright line test is a reasonable response, but blanket CGT will not solve the housing crisis. Inequality is a worry, if needs be adjust the progressive tax rates for that. Yes, tax overseas free loaders.

## **MALCOLM HINE**

W004672 30 Apr 2018, 5:08 PM

Tax on the Rates is a Tax on a Tax. Cannot be right. Taxing the interest earned on Savings is the reason for the poor number of savings accounts held by Kiwis. Banks offer very poor interest rates for savings and after the tax is removed it amounts to such a small gain that it is not worth bothering with. Grandchildren receive 60c interest

on their savings AND IT IS TAXED. This is why we do not bother to put money , which has already been taxed,into savings accounts for them.

### **PETULA JEFFERIES**

W004684 30 Apr 2018, 5:30 PM

Tax processed foods, salt, sugar Tax packaging, plastics etc that is not reusable or organic Tax all incomes more fairly whether from airbnb, b&b, selling eggs, property etc as those with no incomes other than interest on savings are taxed Much higher tax rates on earnings 5x over the Living Wage Stop tax on earnings less than the Living Wage Stop secondary tax Stop GST on fresh fruit, vegetables, milk and meat Tax takeaways

### **MARY NEATE**

W004705 30 Apr 2018, 6:46 PM

Top rate income tax could be higher and the first \$5000 of income could be tax free (like the UK system of tax allowances). This would help address inequality in society which is too great even if it is not increasing. Property should be taxed similarly to businesses or share ownership. This would encourage investment in more productive assets and may help boost NZ's poor productivity. Charities should be taxed in some form - would require a bit of care to do well. Churches should not automatically be treated as charities - they need to demonstrably do good work in society. Global & digital businesses - this has to be an international solution so maybe NZ should put more effort into building an international consensus on this - we're good at consensus building. Pension age should increase, at least for those in sedentary occupations. More tax, less pension.

### **IAN LEATHERLAND**

W004719 30 Apr 2018, 7:54 PM

Capital gains tax should be incurred on properties except for the a family home and one other property such as a batch or rental property.

### **JUSTIN CONNOLLY**

W004728 30 Apr 2018, 8:21 PM

We are absolutely not taxing the right things. The current tax system is taxing only the FLOW of money through part of the economy, not the STOCKS of wealth that exist within it. This is an important distinction because a lot of wealth can be tied up in non-productive assets that do not necessarily produce a flow of money or income in the interim. This puts an disproportionate and unnecessary burden on those flows of money that do exist. For example, I pay money on income, I pay money on interest earned in the bank or dividends paid from shares (all flows), yet I do not pay tax on the wealth that I have in my home. We have a tax incentive to invest in housing. Is it then any wonder that we have a housing affordability crisis? We need to take a broader-based perspective to tax and tax wealth in general, not just the flows of money. This is



both right and left wing: it is equitable, while it also encourages the flow of investment to the those assets that provide the best return.

### **KARL SWART**

W004731 30 Apr 2018, 8:25 PM

I think it is unacceptable that our government has been so consistently unable to introduce capital gains tax. We've created a system that promotes investment in real estate over business which means that a select number of New Zealanders have gained significant wealth at the cost of many others for whom home ownership is out of reach. Had these funds instead been invested in business we may have seen significantly more economic growth, not just growth driven by immigration. I see only one real excuse for our lack of capital gains tax - consecutive governments who are unwilling to make changes because they do not wish to scare away wealthy voters. There would be no need to ban foreign buyers if we actually made sure that returns on property was taxed fairly as it is in most of the rest of the world.

### **ALOY RAYEN**

W004745 30 Apr 2018, 8:45 PM

While we tax most sources of income there are others that we do not tax or don't tax adequately. In addition to tax there should also be incentives to save and create wealth. What we don't tax adequately are those international companies that conduct business in NZ and get away with paying little or no tax . There should also be a large stamp duty on all foreigners buying property in NZ . Banning foreigners from buying property is not the answer except if it is a strategic asset . With regards to wealth created by New Zealanders it we should be encouraging rather than discouraging it . If this is to be taxed then it should be taxed at a very small percent say 1% and only to the extent of the gain that is realised . No unrealised gain should be taxed. I don't believe that the incentives for investors on rental property should be removed all together. At least those owning one rental should be exempt . The reason for this is that people need added income in retirement to supplement super

### **ANONYMOUS**

W004751 30 Apr 2018, 8:53 PM

Should tax tourist for using services especially use of hospitals and health care services.

### **ALISON BEST**

W004775 30 Apr 2018, 9:36 PM

Tax capital gain only for properties sold within 5 years of purchase. Exclude the family home and owner used holiday homes from the bright line test. Gaining Charity status in NZ needs to be redefined as non profit organisations assisting people who need help as they are significantly disadvantaged (ill health , poverty , physical or intellectual disability) in comparison to the average population, carry out non profit research to

reduce disadvantage and those assisting animals and the environment. That is you are not a charity if you are distributing to people who are no more than shareholders with the required religion or race for example. Charity based businesses that are commercial operations need to be taxed as a normal business and if their profits are donated to a charity then they receive the usual 33 % tax refund on that payment. Charities businesses dealing primarily with donated goods or labour can operate tax free. They are not in competition with business.

## **PETER MARTIN**

W004785 30 Apr 2018, 10:06 PM

Company tax needs a massive change. How about dumping all present company taxes / structures and just have a "spend tax" Any money spent by the company is taxed, wages, fuel, pens, new plant, shares, drawings, transfers out of NZ etc. Just have to pay 10%. The logic here is that if a company has money to spend then it has earned it a portion must be paid as tax. At end of month add up the outgoings and sent tax to govt. Real simple. Catches the Mega companies with "shell companies in multiple countries" set up to avoid taxes. It is legal at present, but morally wrong in my opinion. From newspaper reports some have had billion dollar turn overs and paid 1 million in tax. 0.1% tax rate. If govt captured these mega company tax dodges at say 10% rate then wage earners would get a break as the tax burden is moved off them and personal income tax rates could be lowered.

## **M COLLINGWOOD**

W004792 30 Apr 2018, 10:28 PM

Our tax structure needs to encourage us all to thrive. Therefore I believe: Long Term Property Investment - No tax. This is security. Selling a Business - No CGT. We want to encourage businesses in NZ. The resultant productivity and employment is important. We need to support the efforts of those who take the responsibility of funding and growing their own businesses. Wealth Tax - No Wealth taxes. This would be double-dipping and a total disincentive to strive. Instead, how about a 'user pays' approach - eg.a higher GST on luxury goods (high end cars etc) - we then have a choice and more tax revenue is collected. International - push hard with the BEPS - eg APPLE avoiding tax - Aust/NZ treaty. Charities - No tax. However we can gather a lot more revenue by removing charity status from the controversial entities eg.Maori business being classed as Charitable Trusts (eg. Tainui 2017 profit \$137m/1.2 billion in assets/ need to start paying their fair share). Thank you.

## **STEPHEN LEON**

W004800 30 Apr 2018, 10:55 PM

As with other OECD countries, efforts to collect taxes from offshore companies operating here should be sharpened. Not a fan of a capital gains or death tax as practiced elsewhere.

## **MATTHEW BLAIR**

W004806 30 Apr 2018, 11:35 PM

Tax policy must aspire to remain simple and if anything encourage productive and positive use of resources. Such as the a land tax. Relatively easy to implement, fair and transparent, impossible to evade and discourages the resource being used ineffeciently.