

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

### **Release Document**

**August 2018**

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

Key to sections of the Official Information Act 1982 under which information has been withheld.

Certain information in this document has been withheld under one or more of the following sections of the Official Information Act, as applicable:

- [1] 9(2)(a) - to protect the privacy of natural persons, including deceased people;
- [2] 9(2)(k) - to prevent the disclosure of official information for improper gain or improper advantage;

Where information has been withheld, a numbered reference to the applicable section of the Official Information Act has been made, as listed above. For example, a [1] appearing where information has been withheld in a release document refers to section 9(2)(a).

In preparing this Information Release, the Treasury has considered the public interest considerations in section 9(1) of the Official Information Act.

### **Submissions Included**

Fran Garside	Toni Field
Martin Garside	David White
Peter Duynstee	Callum Dunsmore
Peter Clasby	Graeme Eade
Paul Dunning	Tim Roberts
Taupaki N Larsen	Peter Ivan and Michelle Simunovich
Jill Southon	Richard Satherley
Luke Canton	Rita Purdy
Mark Cooper	Derek Trent
Paul Marshall	Ian Andrews
Maurice Blackwell	Mark Liddle
Justin Leydesdorff	Peter Rapson
Wayne Muntz	James Denton
Dixon Tan	Dawson Boles
Emily Ping	John Barr
	Eyal Aharoni

Adam Luck  
Raewyn Aroa  
Manu Donald  
Graeme Allen  
Greg Mawson  
Jim McNabb  
Greg van der Loeff  
Shiun Tan  
Graham Malaghan  
Ricky Millen  
Shirley Goh  
Michael Ryan  
Joel Aiken  
Lynda Andrews  
David Botting  
Nathan Cohen  
Peter Featherstone  
Wei Liang  
Greg Burton  
Marilyn Shaftoe  
Geoff Collier  
Warren Ladbrook  
Tim Reed  
Anne Jury  
Neville Cox  
John Hill  
Nick Tait  
Victor Gray Alborn  
Stephanie Cook  
David Wyatt  
Jon Harris  
Paul Brosnan  
Grant Bruce  
Alex Kelly  
Steve Wrathall  
Henry Doerr  
Christopher Godinet  
Mike Jones  
Mathew Tusa  
Peter Kershaw

Brian Wilson  
Alan Mvloughlin  
Anthony Mason  
David Westmoreland  
Leslie Bell  
Lindsay Perigo  
Dr. Jason Naumann  
Daniel Bernie  
Anne Hone  
Sam Mudgway  
James Hayter  
Roselee Thurston  
Wayne Roberts  
Aaron Dixon  
Garyth Stephens  
Andrew Ryan  
Carl Washer  
David Chalk  
Maurice New  
Kevin Fewtrell  
Glenn Barratt  
John Burrows  
Stefan Fahey  
Chris Hadley  
Jennifer Lobb  
Stewart Fleming  
Andrew Falkner  
Anne & Gilbert Miller  
Darren Kerwin  
Tony Hurt  
Rob Ashton  
Dr. Manoja Kalupahana  
Pete Smalberger  
Marcus Win  
Sidharta Bachtiar  
Mike Hablous  
Matt McLay  
Steve Harvey  
Hayden Kelliher  
Raymond Menzies

Dianne Cotter  
Paul Dick  
Louis Houlbrooke  
Jeremy Verity  
David Kirk  
Luke Weston  
Rachel Chuter  
Greg Adler  
Robert Gray  
Paul Sweetman  
Paul Howes  
James Airey  
Colin Rippey  
David Love  
Edel Tonet  
Louis Houlbrooke  
Stephen Shadbolt  
John Bonner  
Zarir Chhor  
Eddie Henrard  
Brian Holmes  
Jan Pedersen  
George van Meeuwen  
Max Allen  
John Burt  
Deborah Burgess  
Michael Williams  
Donna Quinn  
Dave Ritten  
Cathy Phillips  
Paul Jerrom  
Patsy Mosley  
Harry Dennis  
Michelle Brackebush  
Faye Storer  
Graham Dixon  
Mike Angland  
Stephanie Coghlan  
Carole Kertell  
Owen Dyer

Fraser Sloane  
Robyn Carter  
Julie Cooke  
Mike Cook  
Mike Beuvink  
Tyler Horn  
Andrew Denton  
Carl Hurley  
Stephen Thoms  
Steve Kwon  
Dean Kerr  
John Middleton  
Malcolm & Pam Ward  
Mark Franken  
Derek Mackie  
Roger Hutton  
James Turner  
(Albert) Roger Burchett  
Graham Wallace  
Brendan Coe  
Trevor Fawdray  
Brent Dinnan  
June Jenkins  
Grant Slater  
David Winefield  
Allan Sims  
Dave Stephens  
Nick Piercy  
Craig Guy  
Karen Batchelor  
Colin Swabey  
Bruce Chappell  
Rob Duthie  
Robert Chidlow  
Daryl Petersen  
Jonathan Tyce  
Leon Chapman  
Irek Timergazi  
Rob Buchanan  
Belinda Fellowes

Max Kayser  
Phil Bertram  
Tom Coote  
James Berry  
Peter Treleaven  
Maurie Garton  
Wayne Berland  
Olivia Murphy  
Paul King  
Richard Parker  
Michael Kidson  
James Lavelle  
Nicola Roberts  
Mohan Parbhu  
Michael Dunlop  
Bradley Mitchell  
Karen Dell  
Adrian Coysh  
Val Lowe  
Anthony Harding  
Dennis Simpson  
Christine De Lee  
Rodney G Trott  
Alex Milne  
Dianne Kay  
John Wainhouse  
D. Mark Harrison  
Adriaan Grobler  
Mark Templeton  
Peter Redward  
Terry Gill  
David Harlock  
Jason Eager  
David Lyon  
Cindy Simalai  
Bernie Knight  
Stella Anderson  
Nigel Campbell  
Chris Williams  
Jim Brand

Troy Walton  
Jan Heeps  
Murray Grainger  
John Speden  
Joanne Degen-Smith  
John Hyde  
Alfred Collins  
Carol McClatchy  
Louis Du Plessis  
Martin Purdy  
Mike Cameron  
Tom Waite  
Richard Percy  
David Steward  
Sean Kirton  
Martin Coles  
Ian Sherwood  
Adam Docherty  
Grant Ridley  
Gerald Ryder  
Andrew Simes  
William Cowie  
Andre Linton  
Sumit Oza  
Brian Seque  
Andrew Grainger  
Jonathon Stone  
Damian Griffiths  
Aaron Tily  
Chris Robertson  
Jordan Williams

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**From:** Member of the public. [1]  
**Sent:** Thursday, 26 April 2018 11:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

Thanks for making it absolutely fucking impossible for me to find a job. You keep raising that minimum wage, employers keep cutting our jobs. Real big fuckin help you guys are *[sarcasm]*.

Yours sincerely, *[bird]*

A member of the public.

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**From:** Fran Garside [1]  
**Sent:** Thursday, 26 April 2018 11:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Martin Garside [1]  
**Sent:** Thursday, 26 April 2018 11:15 PM  
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---

**From:** Peter Duynstee [1]  
**Sent:** Thursday, 26 April 2018 11:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Sent:** Thursday, 26 April 2018 11:05 PM  
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---

**From:** Paul Dunning [1]  
**Sent:** Thursday, 26 April 2018 10:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

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**From:** Trevor Larsen [1]  
**Sent:** Thursday, 26 April 2018 10:54 PM  
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Taupaki N Larsen

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**From:** Jill Southon [1]  
**Sent:** Thursday, 26 April 2018 10:35 PM  
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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

## **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

## **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

## **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Jill Southon

---

**From:** Jill Southon [1]  
**Sent:** Thursday, 26 April 2018 10:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Maori Authorities and charities**

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Jill Southon

---

**From:** Luke Canton [1]  
**Sent:** Thursday, 26 April 2018 10:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** Mark Cooper [1]  
**Sent:** Thursday, 26 April 2018 10:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Yours sincerely,

Mark Cooper

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**From:** Paul Marshall [1]  
**Sent:** Thursday, 26 April 2018 10:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

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**From:** Luke Canton [1]  
**Sent:** Thursday, 26 April 2018 10:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** MAURICE BLACKWELL [1]  
**Sent:** Thursday, 26 April 2018 9:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

I have long advocated that you do away with income tax and have a flat rate of GST.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,





---

**From:** Justin Leydesdorff [1]  
**Sent:** Thursday, 26 April 2018 9:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Expensing of capital**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I support increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Wayne Muntz [1]  
**Sent:** Thursday, 26 April 2018 9:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

---

**From:** Dixon Tan [1]  
**Sent:** Thursday, 26 April 2018 9:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld in full and he should not come to pre-determined conclusions.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different. There should also be justification as to why there is no tax-free threshold, as is common in many countries.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy. An increase in taxes will not lead to greater productivity and a broader tax base. In fact, higher taxes lead to less productive ways of attempting to get around taxes.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

## **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

## **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

## **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

## **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

## **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,





---

**From:** Emily Ping [1]  
**Sent:** Thursday, 26 April 2018 9:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Toni Field [1]  
**Sent:** Thursday, 26 April 2018 9:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Maori Authorities and charities**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

I suggest that disposable nappies are taxed heavily so that parents are encouraged to use cloth nappies that are better for the environment. A disposable nappy takes 450 - 500 years to break down in the landfill. There are approximately 145,000 babies using nappies in NZ and they use about 6 nappies a day.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** David White [1]  
**Sent:** Thursday, 26 April 2018 9:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

I am writing about the future of tax in NZ, and in particular, with regards to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. This is the most important point. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

David White

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**From:** Callum Dunsmore [1]  
**Sent:** Thursday, 26 April 2018 9:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Callum Dunsmore BDS

---

**From:** Emily Ping [1]  
**Sent:** Thursday, 26 April 2018 9:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Yours sincerely,

---

**From:** Graeme Eade [1]  
**Sent:** Thursday, 26 April 2018 9:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

This is a submission on the future of tax in New Zealand.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Yours sincerely,

Graeme Eade

[1]



---

**From:** Tim Roberts [1]  
**Sent:** Thursday, 26 April 2018 9:34 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Yours sincerely,



---

**From:** Peter Ivan and Michelle Simunovich [1]  
**Sent:** Thursday, 26 April 2018 9:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Richard Satherley [1]  
**Sent:** Thursday, 26 April 2018 9:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Richard Satherley

---

**From:** Rita Purdy [1]  
**Sent:** Thursday, 26 April 2018 9:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Rita Purdy

---

**From:** Derek Trent [1]  
**Sent:** Thursday, 26 April 2018 9:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

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Yours sincerely,



---

**From:** Ian Andrews [1]  
**Sent:** Thursday, 26 April 2018 9:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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Yours sincerely,

---

**From:** Mark Liddle [1]  
**Sent:** Thursday, 26 April 2018 8:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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Yours sincerely,

Mark Liddle

---

**From:** Peter Rapson [1]  
**Sent:** Thursday, 26 April 2018 8:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

PJ Rapson

---

**From:** James Denton [1]  
**Sent:** Thursday, 26 April 2018 8:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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### **Revenue neutrality**

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Yours sincerely,



---

**From:** Dawson Boles [1]  
**Sent:** Thursday, 26 April 2018 8:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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### **Revenue neutrality**

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Yours sincerely,

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**From:** John Barr [1]  
**Sent:** Thursday, 26 April 2018 8:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Its Really simple, add more taxes without removing any and you will be raising revenue for the government. Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

**The first bracket should be zero tax upto the amount that someone earns on the benefit. There is no point taxing those who are being paid by taxes. It ust adds work to the Tax office that can be better used in making sure that people are not paying the tax they should.**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

Funny how the government can eep getting pay rises and indexed benefits like this whilst the rest of us dont. Maybe the index system needs overhaul, with minus factors like the numbers of people on benefit and the size of governemnt itself, I think its called a budget? You should also only ever apply a universal pay rise across the whole government body including doctors, nurses, police, fire, cleaners and so on. It would certainly see a certain fairness rather than the fat cat ay rises we see today.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy. This is a no brainer, when an American president did this there were more employed, more investement and people actally paying some tax, rather than trying everything not to pay tax.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors. We should all be playing from the same rule book here.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Taxing savings from wages which have already been taxed before savings are taken out only encourages spending and future dependence on the government. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

The easiest option here is to simply not tax savings. This increases active capital for most of the population and would see an increase in re-investment over the long term. At least allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

**If Global warming was real, water levels were rising this would be sorta okay. As it is, the error range of CO2 readings is more than the estimate increase in the air. Not to mention plants need CO2 to actually grow during the day ( they need the carbon to make their cells) and water vapour is a far worse global warming gas than CO2. This tax may even make sense if we were seeing it invested into recycling plant and activities. But its not. Its being used to pay off other governments and as hefty bribes to the UN. Environmental Tax at this time can only be thought off as a government sponsored scam.**

If the government taxes water, does it own the water. This is very dangerous and we should not go there. Human rights will take effect on this.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against. Like investment in recycling in New Zealand Only.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities. If you can tax my behaviour, that means you are trying to control my behaviour and in so doing you are restricting my Human rights of free choice and restricting the free market that you so want to promote.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise. I would like to see tax exemptions on necessities, the real basics, applied to food sold in New Zealand to decrease the burden on those on low incomes so that they can at least eat basic foods.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

John Barr

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**From:** eyal aharoni [1]  
**Sent:** Thursday, 26 April 2018 8:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Adam Luck [1]  
**Sent:** Thursday, 26 April 2018 8:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Raewyn Aroa [1]  
**Sent:** Thursday, 26 April 2018 8:20 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Raewyn Aroa



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**From:** Manu Donald [1]  
**Sent:** Thursday, 26 April 2018 8:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand.

### **Bracket creep / fiscal drag - agreed**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Expensing of capital - agreed**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Capital gains tax is a Win/Win**

A "**low rate**" capital gains tax inclusive of land held on revenue account and land taxed under the current brightline test would encourage investment and unwind the distortion in the economy created by tax free capital gains for property investors. It would also undo the existing 'lock-in' effect created under current tax legislation limits if 5 years for brightline tests or 10 years for associated party transactions, meaning investors would be encouraged to shift capital into developing property without the threat of a "**heavy handed taxmans noose**" hanging over any potential sale.

I submit that the Government **should** implement such a tax and imagine that **tax savings** from any implementation of such would help offset tax increases in other areas.

### **Taxes on savings - agreed**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Business GST disclosure**

I submit that business should be required to disclose in greater detail their GST expense details to the Inland Revenue so as to provide greater scrutinity over the deductions being claimed.

Yours sincerely,

Manu Donald, CA

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**From:** Graeme Allen [1]  
**Sent:** Thursday, 26 April 2018 8:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** Greg Mawson [1]  
**Sent:** Thursday, 26 April 2018 8:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small, which isn't in the best interest of the country.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors. We are New Zealanders. This separation is racist and has to stop.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long-term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

If there is to be the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products, a group who actually know what they are talking about should be placed in charge. A prime example of failures in this department would be the out of date "heart foundation tick" and no better "health stars".

I do not oppose increases in tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Greg Mawson

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**From:** Jim McNabb [1]  
**Sent:** Thursday, 26 April 2018 8:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Bracket creep / fiscal drag**

The effect of inflation **pushing** taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

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### **Environmental taxes**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Greg van der Loeff [1]  
**Sent:** Thursday, 26 April 2018 8:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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### **Capital gains tax**

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I submit that the Government should not implement such a tax.

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Shiun Tan [1]  
**Sent:** Thursday, 26 April 2018 8:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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**From:** graham malaghan [1]  
**Sent:** Thursday, 26 April 2018 7:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Ricky Millen [1]  
**Sent:** Thursday, 26 April 2018 7:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Shirley Goh [1]  
**Sent:** Thursday, 26 April 2018 7:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

shirley





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**From:** michael ryan [1]  
**Sent:** Thursday, 26 April 2018 7:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Joel Aiken [1]  
**Sent:** Thursday, 26 April 2018 7:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Joel Aiken

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**From:** Lynda Andrews [1]  
**Sent:** Thursday, 26 April 2018 7:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Nathan Cohen [1]  
**Sent:** Thursday, 26 April 2018 7:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

I do not believe there should be an inheritance tax / death tax as this is essentially taxing assets that were accumulated / serviced by after tax income or business profit originally. You should not be punished for helping your own family.

GST should be removed from all basic food items including primary products : meat, fish, vegies, fruit, nuts etc

All working families with children under 18 should receive a fixed level benefit that can only be spent on childrens basic needs regardless of income / asset base.

Partners should be able to income split household income for tax purposes.

National Superannuation should never be means tested as it punishes savers / investors who forgoe spending in earlier years

No free tertiary study unless in a high demand industry, course costs are only paid back once that person works in the industry for 5+ years pro rated

No tax advantages for church and or religous groups / maori or iwi too.

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**From:** Peter featherstone [1]  
**Sent:** Thursday, 26 April 2018 7:49 PM  
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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Wei Liang [1]  
**Sent:** Thursday, 26 April 2018 7:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Bracket creep / fiscal drag**

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**From:** GREG BURTON [1]  
**Sent:** Thursday, 26 April 2018 7:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

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**From:** Marilyn Shaftoe [1]  
**Sent:** Thursday, 26 April 2018 7:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Marilyn shaftoe

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**From:** geoff collier [1]  
**Sent:** Thursday, 26 April 2018 7:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Geoff Collier

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**From:** Warren Ladbrook [1]  
**Sent:** Thursday, 26 April 2018 7:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Tim Reed [1]  
**Sent:** Thursday, 26 April 2018 7:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Anne Jury [1]  
**Sent:** Thursday, 26 April 2018 7:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Sent:** Thursday, 26 April 2018 7:29 PM  
**To:** TWG Submissions  
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**From:** John Hill [1]  
**Sent:** Thursday, 26 April 2018 7:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Church charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

All church charities and businesses must pay tax like any other organisation

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

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I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** Nick Tait [1]  
**Sent:** Thursday, 26 April 2018 7:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

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*Taxation is theft*

Yours sincerely, Nick Tait.

Nick Tait





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**From:** Victor Gray Alborn [1]  
**Sent:** Thursday, 26 April 2018 7:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

Vic Alborn

---

**From:** Stephanie Cook [1]  
**Sent:** Thursday, 26 April 2018 7:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Stephanie Cook

---

**From:** David Wyatt [1]  
**Sent:** Thursday, 26 April 2018 7:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

There should be a tax free threshold applied to primary income source e.g first \$15,000 earned should be tax exempt. This will encourage people to get paid jobs.

The effect of inflation pushing taxpayers into higher income tax brackets is a policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

All multinational companies should be paying the correct amount of New Zealand tax

There are far too many tax deductions for business owners and company directors who are not paying their fair share of income tax and this should be investigated as a priority e.g a small coffee shop business where the owner offsets a high value car as a business expense.

Contractors who only pay 30% income tax and yet able to claim travelling costs, leasing of cars, home office, cleaning of cloths, overseas travel to attend conferences etc .... a lot of the deductibles are not genuine.

## **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

## **Maori Authorities and charities**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** Jon Harris [1]  
**Sent:** Thursday, 26 April 2018 7:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Envy tax**

I am not in a high salary bracket but I think that the reintroduction of a high income tax like the previous 39% tax is unfair and ineffective. People on high incomes are already paying more than their share (compared with the services they receive) and a higher tax rate and they will find ways around this punitive tax for being successful.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Further attacks on landlords**

Most landlords are hard working middle income earners who are just above the middle class welfare bracket and have worked hard to be self-reliant, working hard to prepare for their retirement by providing a good and much-needed service to renters. This group is already disadvantaged by having the ability to claim depreciation removed (while all other businesses can do this) and there is a continual increase in government compliance costs that increase the rental cost and reduce availability of properties. Any additional impacts on the costs on landlords (such as a capital gains tax) is going to further increase the cost of rents, availability and financial dependency on the government.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long-term saving.

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I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products as the cost would outweigh the benefit.

### **Political and politically correct taxes.**

In summary, I oppose capital gains, environment and lifestyle taxes as they may make good political sound bites but they are

1. generally unfair on people working hard to be self sufficient and the elderly,
2. they rarely result in a positive outcome - some called unintended consequences but entirely predictable such as the impact of Government interference in the rental market impacting the poor the most
3. The benefit is unlikely to outweigh the cost to implement and operate
4. These types of taxes are typical of socialist government meddling which just never works - condescending to people making their own decisions, stopping people improving their lives and being self reliant, creating even more welfare dependency, increasing costs on the poor, and reducing jobs.

Yours sincerely,

Jon Harris

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**From:** Paul Brosnan [1]  
**Sent:** Thursday, 26 April 2018 7:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Sent:** Thursday, 26 April 2018 7:09 PM  
**To:** TWG Submissions  
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**From:** Alex Kelly [1]  
**Sent:** Thursday, 26 April 2018 7:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

### **Existence of this Tax Working Group**

I submit that this tax working group should be abolished and a high level bill, based on the tax policies that the current Coalition Government has outlined and supported through the 2017 election, be submitted for first reading to Parliament, and then reviewed through the standard committee process as part of normal government business. As the policies proposed by this Tax Working Group will still have to go through this same process anyway, it is an additional expense to New Zealand tax payers without providing any additional benefit.



Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Alex Kelly

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**From:** Steve Wrathall [1]  
**Sent:** Thursday, 26 April 2018 7:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

I wish to endorse the submission of the Taxpayers' Union as follows:

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Henry Doerr [1]  
**Sent:** Thursday, 26 April 2018 7:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

The most important feature of any tax system is that it is fair, reasonable, transparent and comprehensible. In particular, look at the worst example I know of- the American tax code. It runs to many thousand pages; no one could confidently file a US Tax Return honestly and accurately without professional advice and expense. That is not an example NZ should follow.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation. Alternatively, there could be a tax-free interest allowance to protect the "little guys" whose risk appetite extends only to term deposits and the like.

it is also sensible to allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Henry Doerr

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**From:** Christopher Godinet [1]  
**Sent:** Thursday, 26 April 2018 6:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Mike Jones [1]  
**Sent:** Thursday, 26 April 2018 6:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

I submit that the government, that we have by virtue of NZF, with no elected members, does not have a mandate for the sweeping changes that it is forcing on NZ and accordingly strongly support this submission. I will also strongly support the reversal of these deeply unpopular idealogically driven changes with the change in government that will undoubtedly follow in the next election.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Mathew Tusa [1]  
**Sent:** Thursday, 26 April 2018 6:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Peter Kershaw [1]  
**Sent:** Thursday, 26 April 2018 6:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Peter kershaw

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**From:** Brian Wilson [1]  
**Sent:** Thursday, 26 April 2018 6:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A capital gains tax should be imposed on residential property not used as the family home to divert investment in property speculation.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

Tax breaks should be considered for self managed superannuation funds to further encourage saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend behavioural taxes, such as sugar tax.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Brian Wilson



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**From:** alan mvloughlin [1]  
**Sent:** Thursday, 26 April 2018 6:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Anthony Mason [1]  
**Sent:** Thursday, 26 April 2018 6:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

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A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

Yours sincerely,

Anthony Mason

---

**From:** DAVID WESTMORELAND [1]  
**Sent:** Thursday, 26 April 2018 6:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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**From:** Leslie Bell [1]  
**Sent:** Thursday, 26 April 2018 6:46 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,



---

**From:** Lindsay Perigo [1]  
**Sent:** Thursday, 26 April 2018 6:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

I submit the following interim tax regimen, as a meaningful step towards the overthrow of the Nanny State and against the propensity of unproductive and anti-productive politicians to mess with the lives and earnings of the productive:

1) Income Tax: 15% across the board, with the first \$15,000 exempt. The one exception to this to be the aforementioned politicians:

1a) Politicians Tax: Politicians to be taxed at 85%, in order not to encourage them.

2) GST: 15% across the board.

3) Company Tax: 15% across the board.

4) Excise taxes: all product-specific taxes such as those on fuel, tobacco and alcohol to be abolished. Ordinary GST only to apply.

5) Behaviour taxes: all proposed taxes on Nanny-disapproved behaviour, such as a sugar tax, fat tax, tall tax, laughter tax, joke tax, existence tax, being white tax, heterosexuality tax, etc., to which power-lusters are pathologically attracted, to be definitively disavowed on the grounds that people have the right to live their lives as they see fit and should be left alone to do so. Politicians to be required to spend their first year in office in re-education camps where this principle will be painstakingly explained to them. Incurable cases to be deported to Cuba, Iran, North Korea, Zimbabwe or California.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Lindsay Perigo

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**From:** Jason Naumann [1]  
**Sent:** Thursday, 26 April 2018 6:35 PM  
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Yours sincerely,

Dr. Jason M. Naumann

---

**From:** Daniel Bernie [1]  
**Sent:** Thursday, 26 April 2018 6:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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and have had enough of the politicians taking the cream off the milk to feed the suckers of society who have not earned a place

in society. Make all pay no exceptions .

Yours sincerely,

daniel bernie

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**From:** ANNe HONE [1]  
**Sent:** Thursday, 26 April 2018 6:29 PM  
**To:** TWG Submissions  
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**Sent:** Thursday, 26 April 2018 6:25 PM  
**To:** TWG Submissions  
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**From:** Roselee Thurston [1]  
**Sent:** Thursday, 26 April 2018 6:19 PM  
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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Roselee thurston

---

**From:** Wayne Roberts [1]  
**Sent:** Thursday, 26 April 2018 6:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

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**Sent:** Thursday, 26 April 2018 6:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Aaron Dixon



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**Sent:** Thursday, 26 April 2018 6:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Sent:** Thursday, 26 April 2018 6:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Carl Washer [1]  
**Sent:** Thursday, 26 April 2018 6:08 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** David Chalk [1]  
**Sent:** Thursday, 26 April 2018 6:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Maurice F New [1]

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**From:** Kevin Fewtrell [1]  
**Sent:** Thursday, 26 April 2018 6:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Glenn Barratt [1]  
**Sent:** Thursday, 26 April 2018 5:59 PM  
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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Glenn Barratt



---

**From:** John Burrows [1]  
**Sent:** Thursday, 26 April 2018 5:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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**From:** Stefan Fahey [1]  
**Sent:** Thursday, 26 April 2018 5:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Chris Hadley [1]  
**Sent:** Thursday, 26 April 2018 5:55 PM  
**To:** TWG Submissions  
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**Sent:** Thursday, 26 April 2018 5:55 PM  
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**From:** Stewart Fleming [1]  
**Sent:** Thursday, 26 April 2018 5:55 PM  
**To:** TWG Submissions  
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**From:** Andrew Falkner [1]  
**Sent:** Thursday, 26 April 2018 5:45 PM  
**To:** TWG Submissions  
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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** tony hurt [1]  
**Sent:** Thursday, 26 April 2018 5:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Rob Ashton [1]  
**Sent:** Thursday, 26 April 2018 5:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Yours sincerely,

Rob Ashton

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**From:** Manoja Kalupahana [1]  
**Sent:** Thursday, 26 April 2018 5:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Dr Manoj Kalupahana



---

**From:** Pete Smalberger [1]  
**Sent:** Thursday, 26 April 2018 5:39 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

Pete Smalberger

---

**From:** Marcus Win [1]  
**Sent:** Thursday, 26 April 2018 5:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Sidharta Bachtiar [1]  
**Sent:** Thursday, 26 April 2018 5:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Expensing of capital**

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### **Maori Authorities and charities**

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Yours sincerely,

Sid



---

**From:** Mike Hablous [1]  
**Sent:** Thursday, 26 April 2018 5:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Maori Authorities and charities**

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I submit that companies owned by charities should only be allowed to have a charitable tax deduction on profits distributed in fulfillment of the charity's charitable purpose. Profits distributed to a parent, or generated from the sale of goods and services, or made from the provision of services under a government contract should be fully taxed.

## **Capital gains tax**

I support a capital gains tax on investment property so that property investment does not have a tax advantage over other types of investment.

## **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

## **Lifestyle taxes**

I submit that the Working Group recommend against the use of taxes to modify New Zealander's behavior. Specifically: I oppose the further increases in tobacco tax (its just increasing crime) and I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products.

I oppose removing or varying GST for different products. It only makes the system more complicated.

## **Local Government Taxes**

I oppose allowing local government to introduce fuel taxes, congestion charges, and other compulsory taxes, other than rates, until they have demonstrated an ability to prioritise and live within their means.

## **Foreign Tourist Tax**

I support the introduction of a Foreign Tourist Tax to fund tourism infrastructure such as public toilets and the excellent work DOC does in our national parks

## **GST on Overseas Online Purchases**

I support requiring online sellers such as Amazon, Google, iTunes Aliexpress, etc to charge and pay GST on orders from NZ

Yours sincerely,

---

**From:** Matt McLay [1]  
**Sent:** Thursday, 26 April 2018 5:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Sent:** Thursday, 26 April 2018 5:35 PM  
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**Subject:** Submission to Tax Working Group

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Hayden Kelliher [1]  
**Sent:** Thursday, 26 April 2018 5:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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**From:** Raymond Menzies [1]  
**Sent:** Thursday, 26 April 2018 5:29 PM  
**To:** TWG Submissions  
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Raymond Menzies

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**From:** Dianne Cotter [1]  
**Sent:** Thursday, 26 April 2018 5:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Paul Dick [1]  
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Paul Dick



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**From:** Louis Houlbrooke [1]  
**Sent:** Thursday, 26 April 2018 5:24 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Louis Houlbrooke (testing)

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**From:** Jeremy Verity [1]  
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**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

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I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Luke



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**From:** Rachel Chuter [1]  
**Sent:** Thursday, 26 April 2018 5:24 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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**From:** Greg Adler [1]  
**Sent:** Thursday, 26 April 2018 5:20 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

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**From:** Robert Gray [1]  
**Sent:** Thursday, 26 April 2018 5:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

---

**From:** Paul Sweetman [1]  
**Sent:** Thursday, 26 April 2018 5:20 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Paul Howes [1]  
**Sent:** Thursday, 26 April 2018 5:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Paul Howes



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**From:** James Airey [1]  
**Sent:** Thursday, 26 April 2018 5:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

Firstly as you are well aware to take something from someone against their will or without consent is theft and I for one cannot stand having people taking my hard earned dollars and giving to people I don't know or allowing government to spend my money into infrastructure without me knowing exactly where it's going. Allowing people to choose for services to be paid for is far more efficient than forcibly doing it . I also firmly believe in lowering the tax rate to the point of a single tax rate if any tax on income.

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**Subject:** Submission to Tax Working Group

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### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Edel Tonet [1]  
**Sent:** Thursday, 26 April 2018 5:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

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**Sent:** Thursday, 26 April 2018 5:15 PM  
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**From:** John Bonner [1]  
**Sent:** Thursday, 26 April 2018 5:15 PM  
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Yours sincerely,

JD Bonner



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**From:** Zarir Chhor [1]  
**Sent:** Thursday, 26 April 2018 5:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Eddie Henrard [1]  
**Sent:** Thursday, 26 April 2018 5:05 PM  
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**From:** BRIAN HOLMES [1]  
**Sent:** Thursday, 26 April 2018 4:59 PM  
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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Jan Pedersen

---

**From:** George van Meeuwen [1]  
**Sent:** Thursday, 26 April 2018 4:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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I submit that the Government should not implement such a tax.

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

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Yours sincerely,

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**From:** max allen [1]  
**Sent:** Thursday, 26 April 2018 4:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

Equal rights should apply to all, not just gender.

### **Company taxation**

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** John Burt [1]  
**Sent:** Thursday, 26 April 2018 4:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

The best way of eliminating bracket creep is to implement a flat tax rate for all income. Every one should be charged the same rate on every dollar earned and support for those without sufficient income can be managed via transfers such as WFF. Any flat should be no more 25 cents in the dollar earned.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

Company tax should be abolished and profit only taxed when its distributed to shareholders in the form of dividends etc.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

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### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax but if it does implement one it should be fully comprehensive and include the family home.

Any such comprehensive capital gains tax must treat all capital gains consistently including those on Company shares irrespective of the purpose or intention when they were originally purchased.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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**From:** Deborah Burgess [1]  
**Sent:** Thursday, 26 April 2018 4:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

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**From:** Michael Williams [1]  
**Sent:** Thursday, 26 April 2018 4:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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Yours sincerely,

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**From:** donna quinn [1]  
**Sent:** Thursday, 26 April 2018 4:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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Yours sincerely,

---

**From:** Dave Ritten [1]  
**Sent:** Thursday, 26 April 2018 4:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

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**From:** Cathy Phillips [1]  
**Sent:** Thursday, 26 April 2018 4:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Cathy Phillips

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**From:** Paul Jerrom [1]  
**Sent:** Thursday, 26 April 2018 4:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Patsy Mosley [1]  
**Sent:** Thursday, 26 April 2018 4:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Harry Dennis [1]  
**Sent:** Thursday, 26 April 2018 4:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

Under this heading I would also like to note the effect that the GST component of an overall new house build costing \$800K is approximately \$104K - if some consideration be given to reduce this burden then more people would be encouraged to undertake such projects, especially as this is one area that needs serious attention.

### **Lifestyle taxes**

I submit that the Working Group recommend that serious consideration be given to offsetting private health insurance against taxed income - this move would encourage people to look more closely at self insurance, thereby relieving and diminishing the enormous burden currently placed on the health system.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Michelle Brackebush [1]  
**Sent:** Thursday, 26 April 2018 4:38 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Faye Storer [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael Cullen and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and so-called 'charities'**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. To tax savings is an affront to all those who try to help themselves. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. This is silly tinkering and an attempt to impose moral values on other people. Healthy eating is a value. Those who over-indulge in poor food choices either make a conscious decision to do so or don't have a good knowledge of the importance of a good, balanced diet. Either way, they need to be educated (preferably by their parents at an early age). I also oppose increases to tobacco excise. The ever increasing taxes on tobacco have made them 'like gold' and are directly responsible for the rapid rise in crime around tobacco theft and the subsequent very real danger to retailers. I am yet to hear anyone say they have given up smoking because of the cost. The reality is that smokers and their families simply skimp on other products. The decision to increase the tobacco excise on a continuing basis was ill-informed and naive and has had severe unintended consequences, particularly on innocent retailers.



Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours faithfully,

Faye Storer

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**From:** Graham Dixon [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities (Religious Organisations)**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities & religious organisations should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise. As an alternative to a sugar tax, the government should require all manufactureres of food & beverages etc. containing added sugar, to reduce the current sugar content by 50%.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Graham Dixon



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**From:** Mike Angland [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Mike Angland.

---

**From:** Stephanie Coghlan [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

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I submit that the Government should not implement such a tax.

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** Carole Kertell [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** owen dyer [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

owen dyer

---

**From:** fraser sloane [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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Yours sincerely,

---

**From:** Robyn Carter [1]  
**Sent:** Thursday, 26 April 2018 4:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

Robyn Carter



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**From:** Julie Cooke [1]  
**Sent:** Thursday, 26 April 2018 4:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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---

**From:** Mike Cook [1]  
**Sent:** Thursday, 26 April 2018 4:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Mike Cook

[1]

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**From:** Mike Beuvink [1]  
**Sent:** Thursday, 26 April 2018 4:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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---

**From:** Tyler Horn [1]  
**Sent:** Thursday, 26 April 2018 4:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of cutting rates only for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small. More complexity means more administration and more civil servants needing more tax - it will never be less costly to implement something that is more complex to administer.

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I submit that the Government should not implement such a tax. Do not implement this tax - it is a suicide move!

### **Taxes on savings**

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

The time to develop the framework must be limited to 6-months - consecutive calendar months - it need only be a framework while the minutia can be added as it is put into practice.

No more than 6 people must work on this framework development - this is not a place to pump labour into as more people will slow developing the framework down, increasing cost and diluting its principles development.

### **Lifestyle taxes**

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**From:** Andrew Denton [1]  
**Sent:** Thursday, 26 April 2018 4:29 PM  
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I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Andrew Denton



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**From:** Carl Hurley [1]  
**Sent:** Thursday, 26 April 2018 4:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Carl Hurley

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**From:** Stephen Thoms [1]  
**Sent:** Thursday, 26 April 2018 4:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Steve Kwon [1]  
**Sent:** Thursday, 26 April 2018 4:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** dean kerr [1]  
**Sent:** Thursday, 26 April 2018 4:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** John Middleton [1]  
**Sent:** Thursday, 26 April 2018 4:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Malcolm Ward [1]  
**Sent:** Thursday, 26 April 2018 4:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Mr Cullen, and members of the Tax Working Group,

This is a submission on the future of tax (of all kinds) in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Mr Cullen has said that the Tax Working Group is not about how to raise more revenue *[of any kind]* for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes *[of all kinds]* are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

### **My references to Mr Cullen**

I have declined to refer to Mr Cullen as 'Sir'. He has already experienced a privileged role during his tenure as a member of Parliament, where he would appear to have performed admirably; and, for which he has already been well compensated for. The title bestowed on him by 'a women from far off lands' may please

her, his circle of ardent admirers, and give Mr Cullen a 'warm fuzzie' - but it doesn't need to be referenced to in his present role as Chairman of the Tax Working Group, for which he will again be well compensated for any 'services rendered'.

Yours sincerely,

**Malcolm & Pam Ward**

[1]

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**From:** Mark Franken [1]  
**Sent:** Thursday, 26 April 2018 4:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld. The Labour Government also promised not to introduce new taxes before the next election.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses to claim full capital expenses within the first year of capital purchase. This would increase incentives for a business to invest in itself thus accelerating productivity growth and thereby increase wages.

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the community. Maori charities are running multimillion dollar enterprises and not paying tax because they keep the profits in the charity. The Trustees, lawyers and accountants are the only people who benefit from this.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

Water should not be taxed or owned by individuals or entities with a vested interest that is outside the public good..

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Derek Mackie [1]  
**Sent:** Thursday, 26 April 2018 4:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Roger Hutton [1]  
**Sent:** Thursday, 26 April 2018 4:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Roger Hutton





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**From:** James Turner [1]  
**Sent:** Thursday, 26 April 2018 4:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

Additionally, capital gains taxes on portfolio investments (FIF and FDR) should be removed thereby levelling the playing field with property investments. This would encourage investors to diversify out of housing and into shares and bonds thereby helping to solve the housing affordability problem and reducing the overall investment risk to New Zealand through increased diversification.

I submit that the Government should remove capital gains taxes from portfolio investments and not implement any new capital gains taxes.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Taxes on Wealth**

Similarly, we should not allow the tax system to tax those who have accumulated wealth. To do so would discourage savers and force those with significant accumulations to move offshore thereby depriving New Zealand of those benefits.

I submit that the government should not implement such a tax.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** (Albert) Roger Burchett [1]  
**Sent:** Thursday, 26 April 2018 4:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Graham Wallace [1]  
**Sent:** Thursday, 26 April 2018 4:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

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### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Graham Wallace



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**From:** Brendan Coe [1]  
**Sent:** Thursday, 26 April 2018 4:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

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### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Trevor Fawdray [1]  
**Sent:** Thursday, 26 April 2018 4:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

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### **Capital gains tax**

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Trevor Fawdray

---

**From:** Brent Dinnan [1]  
**Sent:** Thursday, 26 April 2018 4:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Brent

---

**From:** June Jenkins [1]  
**Sent:** Thursday, 26 April 2018 4:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** Grant Slater [1]  
**Sent:** Thursday, 26 April 2018 3:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that it is imperative that this promise be upheld and remains a founding principle of this work and its recommendations.

### **Revenue neutrality**

Where new taxes and tax increases are recommended, I submit that the Working Group should identify other areas where the burden must be reduced to compensate taxpayers and leave the overall take at both a country level and individual taxpayer level neutral.

### **Bracket creep / fiscal drag**

The effect of increasing income moving taxpayers into higher income tax brackets is a policy that must stop as it allows governments to tax New Zealanders heavier, without ever having to publically justify these increases.

I submit that the Working Group recommend that annual income tax threshold adjustments are indexed to changes in average earnings or inflation. I note that many government benefits and entitlements are indexed and income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the business rate. This is preferable to just cutting rates just for smaller businesses, creating a two-tier business tax regime. Simply taxing big businesses more makes no sense and it could even stop businesses growing. Business tax is a tax simply on profit and why should a company with one shareholder making \$100,000 profit pay proportionately less tax than say a 1000 shareholders making a proportionately higher profit.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating

productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products.

Yours sincerely,



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**From:** David Winefield [1]  
**Sent:** Thursday, 26 April 2018 3:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be very strongly upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers, and in particular identify areas of expenditure which could be pruned to give economy in the need for taxation of any sort. In particular, I would identify areas for pruning where the expenditure gives rise to a reliance on the State for long periods of time as the primary source of income at either a family or individual level

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small. Any increase of Business Taxation should take note of the negative effects on businesses and their owners, and these increases should not proceed without public discussion of them and the effects they may produce.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating

productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors. With the funds advanced by the Government under Treaty settlements, these Authorities are now in a position to stand under the same issues and constraints as businesses in general.

I do not believe that companies owned by charities should be allowed to have the charitable tax deduction.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose all Taxation based on the isolation of products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

David S Winefield

[1]

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**From:** Allan Sims [1]  
**Sent:** Thursday, 26 April 2018 3:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Finally if you had any sense the first place to start would be with a major review of local government, the present situation of little fiefdoms all with highly paid CEO and team leads to massive duplication and waste.



Dont even think to tell me its a democratic process, voter turnout drives ever lower and frankly hardly anyone is engaged apart from the lunatic few mostly on the left.

They constantly charge more than inflation sometimes by large factors indeed and seem to view the rate payer as a bottemless pit for money.

Any no one has yet been able to explain to me just why a house that happens to be worth more than the one a couple of streets away should pay more in rates.

One maybe just a couple who do not use the pools librарys etc and the cheaper rated one maybe full of people that do.

Frankly if this was a new system it would never fly.

So get your dam hands out of my pockets, reduce government at all levels, fix the very broken local body thing and stop all the waste we see every day.

Given "Rich Pricks" Cullen in charge I doubt that any of this will occur but one lives in hope

Yours sincerely,

Allan Sims

a tax and rate payer

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**From:** Dave Stephens [1]  
**Sent:** Thursday, 26 April 2018 3:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Nick Piercy [1]  
**Sent:** Thursday, 26 April 2018 3:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Craig Guy [1]  
**Sent:** Thursday, 26 April 2018 3:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Craig Guy

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**From:** Karen Batchelor [1]  
**Sent:** Thursday, 26 April 2018 3:54 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

I can't afford my taxes and cost of living now without you people finding a million different ways to make my existence impossible. Shame on you for even thinking about it. I've worked way too hard all my life until now I can't afford to breathe. I'm not going to pay you a penny more. You can bankrupt me but when it gets to the point that I can't feed my beloved pets you can stick your society and find some other mug to fund your lifestyle. You've deprived me of my quality of life already.

Yours sincerely,

Karen Batchelor.



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**From:** Colin Swabey [1]  
**Sent:** Thursday, 26 April 2018 3:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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### **Expensing of capital**

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### **Maori Authorities and charities**

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

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### **Environmental taxes**

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Bruce Chappell [1]  
**Sent:** Thursday, 26 April 2018 3:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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Yours sincerely,

---

**From:** Rob Duthie [1]  
**Sent:** Thursday, 26 April 2018 3:49 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

### **Provisonal tax on small business**

There should be no provisnal tax on business as this can be hard to judge and pre pay ahead of time, pay as you earn is much easier and fair, and less stress

on business owers.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** robert chidlow [1]  
**Sent:** Thursday, 26 April 2018 3:46 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**



New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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Yours sincerely,

Robert Chidlow

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**From:** Daryl Petersen [1]  
**Sent:** Thursday, 26 April 2018 3:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Automatic Inflation Adjustment for tax brackets/thresholds**

Tri-annual or more frequent review of the bracket thresholds with adjustments made for previous and expected inflation.

Beyond this, I fully endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Daryl Petersen.

---

**From:** Jonathan Tyce [1]  
**Sent:** Thursday, 26 April 2018 3:45 PM  
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**Sent:** Thursday, 26 April 2018 3:45 PM  
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Yours sincerely,

Irek Timergazi



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**From:** Rob Buchanan [1]  
**Sent:** Thursday, 26 April 2018 3:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

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**From:** Belinda Fellowes [1]  
**Sent:** Thursday, 26 April 2018 3:45 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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### **Fair Tax Coding**

I submit that the working group recommend introduction of realistic fair Tax coding levels for all brackets to earn a pre-taxation amount of at least \$20000 minimum for single earners increasing for parents ( single income 2 income etc ) with varying numbers of children so that the "working for families" can be discarded and low earners feeling some pride in their work and get out of the poverty trap.

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**Sent:** Thursday, 26 April 2018 3:39 PM  
**To:** TWG Submissions  
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**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Tom Coote

---

**From:** James Berry [1]  
**Sent:** Thursday, 26 April 2018 3:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Yours sincerely,

---

**From:** Peter Treleaven [1]  
**Sent:** Thursday, 26 April 2018 3:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Peter Treleaven

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**From:** Maurie Garton [1]  
**Sent:** Thursday, 26 April 2018 3:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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---

**From:** Wayne Berland [1]  
**Sent:** Thursday, 26 April 2018 3:35 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Wayne Berland

---

**From:** Olivia Murphy [1]  
**Sent:** Thursday, 26 April 2018 3:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

In addition, I think it is appalling that the Government failed to consult on the decision to end oil and gas exploration in New Zealand and did not provide alternative forms of power/gas or benefit of the new policy. It seemed like a decision was made with no thought on the lives it would impact. So very disappointing !

Yours sincerely,

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**From:** Paul King [1]  
**Sent:** Thursday, 26 April 2018 3:29 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

I submit that 'advancement of religion' (or any other ideology) should not be included as a charitable purpose.

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---

**From:** Richard Parker [1]  
**Sent:** Thursday, 26 April 2018 3:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Michael Kidson [1]  
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A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

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### **Taxes on savings**

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I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** James Lavelle [1]  
**Sent:** Thursday, 26 April 2018 3:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Bracket creep / fiscal drag**

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

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**From:** Nicola Roberts [1]  
**Sent:** Thursday, 26 April 2018 3:24 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**Sent:** Thursday, 26 April 2018 3:25 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Michael Dunlop [1]  
**Sent:** Thursday, 26 April 2018 3:24 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Bradley Mitchell [1]  
**Sent:** Thursday, 26 April 2018 3:24 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

Bradley Mitchell



---

**From:** Karen Dell [1]  
**Sent:** Thursday, 26 April 2018 3:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely, Anthony Harding



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**From:** Dennis Simpson [1]  
**Sent:** Thursday, 26 April 2018 3:19 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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**Sent:** Thursday, 26 April 2018 3:19 PM  
**To:** TWG Submissions  
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**From:** Dianne Kay [1]  
**Sent:** Thursday, 26 April 2018 3:16 PM  
**To:** TWG Submissions  
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I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Mark Templeton [1]  
**Sent:** Thursday, 26 April 2018 3:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Peter Redward [1]  
**Sent:** Thursday, 26 April 2018 3:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Peter Redward.



---

**From:** Terry Gill [1]  
**Sent:** Thursday, 26 April 2018 3:16 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



---

**From:** David Harlock [1]  
**Sent:** Thursday, 26 April 2018 3:16 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Bracket creep / fiscal drag**

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### **Expensing of capital**

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### **Maori Authorities and charities**

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### **Environmental taxes**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

**I AM seriously in favour of taxing multi-million dollar businesses like Sanitarium and others who duck liabilities under the guise of charity or God-bothering.**

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours most sincerely,



---

**From:** Terry Gill [1]  
**Sent:** Thursday, 26 April 2018 3:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

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### **Maori Authorities and charities**

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### **Capital gains tax**

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Jason Eager [1]  
**Sent:** Thursday, 26 April 2018 3:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

The Government should also not implement a wealth tax, given that the money that has been used to generate a person's wealth has *\*already\** been taxed at least once, if not twice. It is especially unfair to those people who have retired, who are asset rich but cash flow poor, forcing them to sell productive assets that they have *\*already\** been taxed on before acquiring.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Jason Eager



---

**From:** David Lyon [1]  
**Sent:** Thursday, 26 April 2018 3:15 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. Instead I would propose a lowering or removal of GST on healthy food, this would have a much wider beneficial outcome for all NZ. This model has been tried over a long period in the UK and is very successful.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely, David Lyon.



---

**From:** Cindy Simalai [1]  
**Sent:** Thursday, 26 April 2018 3:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Bernie Knight [1]  
**Sent:** Thursday, 26 April 2018 3:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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### **Revenue neutrality**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Stella Anderson [1]  
**Sent:** Thursday, 26 April 2018 3:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy and this is a serious problem for our country.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small. Small businesses already find that it is often in their best interests to remain small due to our country's regulations, and this means many businesses do not reach their full potential. We should be encouraging our businesses to grow and become competitive in the global marketplace.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).



## **Religious groups, Maori Authorities, and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that for-profit companies owned by religious organisations (Sanitarium is one example of such a company) should not be exempt from company tax.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

## **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

## **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

## **Environmental taxes**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

## **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Stella Anderson

---

**From:** Nigel Campbell [1]  
**Sent:** Thursday, 26 April 2018 3:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

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Yours sincerely,

---

**From:** chris williams [1]  
**Sent:** Thursday, 26 April 2018 3:09 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

---

**From:** Jim Brand [1]  
**Sent:** Thursday, 26 April 2018 3:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

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Yours sincerely,

Jim Brand



---

**From:** Troy Walton [1]  
**Sent:** Thursday, 26 April 2018 3:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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### **Maori Authorities and charities**

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Yours sincerely,

Troy Walton



---

**From:** Jan Heeps [1]  
**Sent:** Thursday, 26 April 2018 3:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

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### **Maori Authorities and charities**

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Yours sincerely,

---

**From:** Murray Grainger [1]  
**Sent:** Thursday, 26 April 2018 3:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **GST**

Do NOT fiddle with the GST system, exempting "fresh" food or tampons or anything. NZ GST is the best system in the world. Try understanding VAT in the UK, a total nightmare.

### **Cryptoassets**

Ensure that the tax treatment of blockchain and the associated products is handled correctly. Cryptocurrencies should be treated as any other currency for GST purposes and care should be taken to ensure that compliance with taxation rules and returns should not be overly onerous given the vastly different ecosystem the crypto world inhabits.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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### **Maori Authorities and charities**

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### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

NO "carbon" tax and no carbon dioxide tax. Carbon Dioxide is the plant food that our entire economy depends on. Taxing carbon dioxide is literally biting the hand that feeds us.

No water tax. If a plant is established to collect fresh water just before the point where it flows into the sea, as proposed in Westland, where is the harm? Bottle it and make a profit and tax that in the normal company way.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

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Yours sincerely,

Murray Grainger

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**From:** John Speden [1]  
**Sent:** Thursday, 26 April 2018 3:07 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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### **Revenue neutrality**

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I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

John Speden

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**From:** Joanne Degen-Smith [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the ongoing misguided opinion that landlords are creaming it on their rental properties.

My husband and I purchased 2 rental properties in Wellington around 2002. We sold one a couple of years ago and made hardly any profit as there had been little increase in capital value over the previous 13 years. Our second property had a slight leak under a window which on further investigation grew and grew to a \$300,000 reclad and refit - to remove poor construction and remedy the various leaks and bring the apartment up to the current code standards. In addition we have had no rental income for well over 12 months due to investigations, estimates and the rebuild so our debt is still rising. This property now owes us more than it was worth. Even with expert advice we are paying the costs of a leaky home, poor construction methods and poor inspections of the 1980's.

It is an abomination to think that landlords should not be able to claw back their losses. The outcome will be less maintenance and higher rents for those who stay in the market. There is little incentive for any family to invest their hard earned money in providing rental properties for those who cannot afford to buy their own homes or want a shorter term option.

Before you make any short sighted decisions, look at the bigger picture and do not make assumptions.

Yours sincerely,

Joanne Degen-Smith

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**From:** John Hyde [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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**From:** alfred collins [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** carol mcclatchy [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
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Yours sincerely,

carol mcclatchy



---

**From:** louis du plessis [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
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Yours sincerely,

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**From:** Martin Purdy [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
**To:** TWG Submissions  
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Martin Purdy



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**From:** Mike Cameron [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**To:** TWG Submissions  
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Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

There needs to be clarity on whether own residential property is included in the bright line test.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

I agree totally with all these submissions.

Yours sincerely,



---

**From:** Sean Kirton [1]  
**Sent:** Thursday, 26 April 2018 3:06 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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### **Revenue neutrality**

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I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

Yours sincerely,

Sean Kirton



---

**From:** Martin Coles [1]  
**Sent:** Thursday, 26 April 2018 3:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

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Yours sincerely,

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**From:** Ian Sherwood [1]  
**Sent:** Thursday, 26 April 2018 3:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

---

**From:** Adam Docherty [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

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Yours sincerely,

---

**From:** Grant Ridley [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Yours sincerely,

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---

**From:** Gerald Ryder [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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**From:** Andrew Simes [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Bill Cowie

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**From:** Andre Linton [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I do however support the increase in Tobacco taxes.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

Andre Linton



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**From:** Sumit Oza [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Brian Seque [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

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### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

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I submit that the Government should not implement such a tax.

### **Taxes on savings**

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I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Andrew Grainger [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

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### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

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**From:** Jonathon Stone [1]  
**Sent:** Thursday, 26 April 2018 2:59 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,



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**From:** Damian Griffiths [1]  
**Sent:** Thursday, 26 April 2018 2:56 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy.

I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

### **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

### **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Aaron Tily [1]  
**Sent:** Thursday, 26 April 2018 2:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation. I note that many government benefits and entitlements are indexed — income tax thresholds should be no different.

### **Company taxation**

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

### **Maori Authorities and charities**

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I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

### **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

### **Taxes on savings**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Chris Robertson [1]  
**Sent:** Thursday, 26 April 2018 2:55 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and members of the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I submit that this promise should be upheld.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

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Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the [broader submission](#) made by the *New Zealand Taxpayers' Union*.

Yours sincerely,

---

**From:** Jordan Williams [1]  
**Sent:** Wednesday, 25 April 2018 10:05 PM  
**To:** TWG Submissions  
**Subject:** Submission to Tax Working Group

Dear Sir Michael and the Tax Working Group,

This is a submission on the future of tax in New Zealand, with particular reference to the proposals and questions set out in the Working Group's Background Paper.

### **Objectives of the Working Group**

Sir Michael has said that the Tax Working Group is not about how to raise more revenue for the Government. I expect this promise to be upheld.

The Working Group should judge tax proposals based on their effect on the economy and income growth – not on their ability to generate extra revenue, nor on subjective definitions of 'fairness'.

### **Revenue neutrality**

Where new taxes and tax hikes are recommended by the Working Group, I submit that the Working Group should identify other areas where the burden can be reduced to compensate taxpayers.

### **Bracket creep / fiscal drag**

The effect of inflation pushing taxpayers into higher income tax brackets is a dishonest policy that allows politicians to tax New Zealanders harder, without ever having campaigned on it.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation.

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I submit that if the Government is interested in encouraging greater investment and growth in our productive sector, it should cut the headline business rate. This is preferable to the Background Paper's proposal of just cutting rates just for smaller businesses, creating a two-tier business tax regime with the associated complexities and incentives for business to stay small.

### **Expensing of capital**

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I submit that the Working Group recommend allowing businesses full capital expensing within the first year of capital purchase. This would increase incentives for business to invest in capital (accelerating productivity growth) and increase wages (productivity growth is the most relevant factor in determining income growth).

## **Maori Authorities and charities**

New Zealand's company tax system should not include loopholes that give certain groups competitive advantages.

I submit that the 17.5% income tax rate for Maori Authorities should be abolished – so that Maori Authorities are not provided with a cash flow advantage over non-Maori competitors.

I submit that companies owned by charities should only be allowed to have the charitable tax deduction for profits actually distributed back to the parent charity, or specifically applied to the charitable purpose of the parent.

## **Capital gains tax**

A tax on capital gains would discourage investment, stifling wage growth and distorting the economy. It would also cause a 'lock-in' effect, meaning investors would be discouraged from shifting capital out of unproductive investments.

I submit that the Government should not implement such a tax.

## **Taxes on savings**

We should not allow the tax system to discourage saving. Savers (namely those with retirement funds and investment schemes) currently pay tax on 'interest' that, in practice, partially just reflects the effects of inflation.

I submit that we should allow taxpayers to deduct inflation from taxable income earned via long term saving.

## **Environmental taxes**

I submit that any proposed environmental taxes should come with recommendations which make them revenue neutral.

I submit that any taxes on water should operate in a similar way to water rights pricing and be sector neutral – politicians should avoid targeting specific industries or uses of water.

As an alternative to recommending specific environmental taxes, I submit that the Working Group develop an objective framework for future proposed environmental taxes to be measured against.

## **Lifestyle taxes**

I submit that the Working Group recommend against the expansion of behavioural taxes, and instead outline the regressive financial damage they inflict on our most vulnerable communities.

Specifically: I oppose the introduction of a sugar tax, a fat tax, or any other form of additional tax on food products. I oppose varying GST for different products. I oppose increases to tobacco excise.

Beyond the points made above, I endorse the broader submission made by the *New Zealand Taxpayers' Union*.

Yours sincerely,