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Future of Tax: Submissions Background Paper

Tēnā koe,

1. Thank you for the opportunity to make a submission on the Future of Tax: Submissions Background Paper.
2. The Public Health Association of New Zealand (PHA) is a national association with members from the public, private and voluntary sectors. Our organisation's vision is 'Good health for all - health equity in Aotearoa', or 'Hauora mō te katoa – oranga mō te Ao', and our purpose is to advocate for the health of all New Zealanders.
3. To achieve this, we provide a forum for information and debate about public health action in Aotearoa New Zealand. Public health action aims to improve, promote and protect the health of the whole population through the organised efforts of society.
4. We recognise Te Tiriti o Waitangi as Aotearoa New Zealand's founding document, defining respectful relationships between tangata whenua and tangata Tiriti, and are actively committed to supporting Te Tiriti values in policy and legislation.

The purposes and principles of a good tax system

5. Given that our focus is the health of all New Zealanders, the perspective we bring to our discussion of taxation considers the extent to which the taxation system promotes or inhibits equitable outcomes for the health of our citizens.
6. The World Health Organization's work on equity and the social determinants of health has demonstrated that "the true upstream drivers of health inequities reside in the social, economic and political environments" (1). The WHO defines equity as the absence of avoidable or remediable differences among groups of people; and the New Zealand Ministry of Health elaborates this concept to acknowledge that not only are differences in health status unfair and unjust, but they

are also the result of differential access to the resources necessary for people to lead healthy lives (2).

7. Accordingly, our vision for the future of New Zealand's tax system is based on the values of equity, fairness and social justice. A tax system should have as its starting point intent to improve the wellbeing of society and the environment on which society depends.
8. In framing our thinking about the taxation system, we welcome the *raranga* of the elements comprising the Treasury's Living Standards Framework. The tendency to consider the 'economy' as if the daily lives of every citizen are not inextricably bound up with 'the rational use of scarce resources' implies that the economy is to be treated as if it is a separate entity from the lives of many people. The concept of 'the economy' has similarly become dissociated from our concept of 'the environment' when the resources that comprise the economy are elements of the environment - whether natural or constructed. We trust that, while the four capitals of the Treasury's *raranga* will each receive due attention, the economic, social and environmental dimensions will be woven together and not constructed as competing claims.
9. Having advocated for a holistic view of wellbeing and the impact the taxation system has on our lives, we need to acknowledge limitations on our expertise and capacity, and will focus on those aspects of the taxation system and wellbeing with which we are most familiar.

The purpose of tax: sharing our wealth

10. From our perspective, the primary purpose of the tax system should be to address the equitable distribution of the resources required for people to lead healthy lives. The background paper notes that the wealthiest 10% of the population contributes the largest portion of tax (35%). This may be true but we challenge the narrative of the 'deserving wealthy'. The Oxfam Report *Reward work not wealth* revealed that income inequality is growing globally; last year saw biggest increase in the number of billionaires in history, with one more billionaire every two days. While 82% of all of the growth in global wealth in 2017 went to the top 1%, the bottom 50% saw no increase at all (3). This wealth is not acquired through hard work and talent. Oxfam calculated that approximately two thirds of billionaire wealth is the product of inheritance, cronyism and monopoly (3). Extreme inequality is also growing in New Zealand with the richest 1% of New Zealanders gaining 28% of all wealth created last year while the poorest 30% of the population got just 1%. "The extremely rich are growing fortunes they'll never be able to spend in their lifetimes while the poorest and most vulnerable New Zealanders struggle to get by." (4)
11. On the other hand the poorest portion of the population experiences the worst health. This outcome is most clearly evident from data on child poverty, material disadvantage and poor health. The Commissioner for Children and Otago University's annual Child Poverty Monitor reported in 2017 that "Poverty interferes with the capacity of children to enjoy [their] rights and for children in rich countries, relative poverty also perpetuates cycles of disadvantage and inequity. As a result some children miss out on the opportunities to be educated, healthy or nourished compared with their peers" (5). Furthermore, New Zealand's Child and Youth Mortality Review Committee

reported 26 April 2018 that “Children and young people living in the most deprived areas are three times more likely to die in childhood or adolescence than those living in the least deprived areas” (6).

12. This stultifying and deadly poverty affects not only the roughly one quarter of children who grow up with it, but also the rest of our society which bears the social and financial costs arising from ill health, educational failure, unemployment and, increasingly, crime. Independent researcher John Pearce analysed the costs of child poverty in 2012, concluding that “the annual cost of child poverty is between \$6 billion and \$16 billion, with the best estimate in the region of \$8 billion. This is 3.5% to 9% of GDP, with the best estimate being about 4.5 (7). If his worst estimate were true, it would be roughly equivalent of the whole health sector’s current share of GDP.
13. On the other hand, the accumulation of high income, inheritance and capital gain permits the acquisition and enjoyment of wealth, including publicly-funded healthcare, resulting in increasing social distance between those at the ‘top’ and those at the ‘bottom’, with housing being a predominant marker of status, and a major factor in perpetuating poverty.
14. In their book *The Spirit Level: why equality is better for everyone* Kate Pickett and Richard Wilkinson demonstrated the “pernicious effects that inequality has on societies: eroding trust, increasing anxiety and illness, (and) encouraging excessive consumption”. They claim that for each of eleven different health and social problems: physical health, mental health, drug abuse, education, imprisonment, obesity, social mobility, trust and community life, violence, teenage pregnancies, and child well-being, outcomes are significantly worse in more unequal countries, whether rich or poor (8).
15. New Zealand research has demonstrated “the beneficial impact on health of an extra \$100 a month is greater for someone in poverty than someone who is already wealthy. For someone in poverty, an extra \$100 a month is more likely to go to basic, health-sustaining expenditures such as housing, heating and a decent diet” (9)(10) (11).
16. Even if the living wage replaced the minimum wage as an acceptable income for those on the lowest rung of employment, on its own, this would likely prove inflationary and would have little impact on inequality. To achieve more equitable outcomes across the population, it makes sense to increase taxation of the wealthiest and use some of that tax as a means to increase the income of the poorest portion of the population. We recommend two ways of doing this.
17. The first is to review the current rates. We would expect to keep in place the principle of a broad-based, low rate system, but the rates at either end of the current model seem to us to be unfair and unrealistic. Taking 10% from anyone earning less than \$14,000 seems at best mean-spirited and at worst prejudicial. The median income in 2016 was \$48,800 p.a. and around \$75,000 the average. Since \$70,000 is no longer a high income, anyone whose income is significantly more than that is significantly privileged by the current rates. We understand that the higher tax bracket in the UK commences at 150,000 pounds.

18. The other approach we strongly recommend is some form of wealth tax (e.g. inheritance, capital gains or land). The technicalities of assessing the most appropriate kind of wealth tax suitable for New Zealand requires attention to detail that is not within our capacity. However, we understand that the OECD has recently released a major study on wealth taxes including recommendations for designing such taxes: <http://www.oecd.org/tax/the-role-and-design-of-net-wealth-taxes-in-the-oecd-9789264290303-en.htm>
19. We also understand that eleven European countries have been working to design a Financial Transactions Tax that could generate significant revenue but have not yet been able to get agreement on how to implement it: <https://www.oxfam.org/en/pressroom/pressreleases/2017-07-05/top-financiers-call-europe-agree-robin-hood-tax> “

GST

20. The burden of GST falls disproportionately on poor people. The price of bread matters to someone struggling to manage a small budget and is of no consequence to someone whose disposable income is sufficient not to care. Consequently, GST helps drive the poor to buy the cheapest food, when more nutritious food might be within reach if it cost a little less.
21. The case for excluding specific products from GST as a lever for attaining health, environmental and social goals has been often made. However, as the evidence of benefit from this approach is inconclusive at this stage, we have no view on whether exclusion of some goods (e.g. healthy staple foods, heating, and internet access) should be adopted.

But because the impact of GST is so significant to those on low incomes, we recommend reducing the level of GST to 10% from the current 15%. We expect that the resulting loss in revenue would be compensated for by other taxes on products with negative externalities (e.g. carbon emissions) and harmful products (e.g. tobacco and sugary drinks).

The purpose of tax: incentives for change

22. The second main purpose of the tax system should be to discourage and reduce activity with negative social and environmental consequences and to encourage activity which has benefits for society and the environment. The first point we need to make, though, is that we don't accept the distinction made in the background paper between activities that are harmful for society (e.g. pollution) and those that are harmful for an “individual who is unable or unwilling to act in their best interest” (e.g. tobacco smoking, alcohol and unhealthy food). We reject this distinction for two reasons: the first being that just as individual bees in a hive are acting as part of the whole hive, an individual's actions and circumstances will have consequences for the whole society. Secondly individuals are influenced and shaped by their environment and do not act in a vacuum; if that environment is structured to support or erode health-promoting behaviour individuals are likely to respond accordingly.

23. The sale of dangerous products benefits a significant proportion of commercial activity, whereas the costs to society and the economy for treatment and care for just some of our most common non-communicable diseases - cancer, heart disease, diabetes and mental illness - are huge and growing (12). These externalities are as problematic for the economy as are water, air and waste pollution.
24. New Zealand politicians have been far too cautious about taxing harmful products, even as the toll of misery, avoidable death and health care costs rises. The evidence shows that tobacco and alcohol taxes consistently raise prices, reduce consumption, and save lives, while generating additional revenues to support public services (13). Woodward & Blakely attribute about half the reduction in coronary heart disease mortality from the 1980s to 1990s to treatment and half due to improvement in risk factors (e.g. blood pressure and tobacco). Tax was a major factor in persuading people to give up smoking, and for young people never to start (9). Hiscock and others noted in an article in the journal *Tobacco Control* in 2017 that “tobacco tax increases are the most effective and inexpensive way of reducing tobacco smoking prevalence, consumption, initiation and inequalities in smoking” (14).
25. One argument commonly used against the introduction of ‘sin taxes’ is that they are unfair because they have a disproportionate effect on disadvantaged groups. It must be remembered that the burden of preventable non-communicable diseases caused by consumption of these harmful products falls unfairly on these same groups. In New Zealand smoking is three times more prevalent in the most deprived neighbourhoods, twice as prevalent in Māori men and three times as prevalent in Māori women as European. New research shows that there are major increases in inequalities for the obesity-related cancers (15).
26. Increasing the price of harmful products through tax has been shown to be not only a most effective way to reduce consumption but also reduces health inequalities. This is because lower socioeconomic households are more sensitive to price and consistently respond to higher prices by eliminating consumption in greater numbers or by reducing consumption more than richer households (13). Revenue raised by health taxes can further benefit poorer households or groups bearing a disproportionate burden of disease when tax revenue is used progressively e.g. to fund quit smoking programmes. In Denmark saturated fats were taxed and accompanied with corresponding changes to the income tax code (16).
27. Evidence also shows that the public is much more likely to support this kind of tax if they know that the revenue generated will be directly reinvested in health (17). A majority of the NZ public already supports a sugar-sweetened beverage tax as shown by a survey in 2015 (18). This support could be further strengthened if tax revenue were to fund sports in schools as the UK does with its soft drink levy (19) or used to expand the breakfast in schools programme. Framing public messages around these taxes must emphasise the beneficial potential of tax to fund much needed health care and other socially beneficial programmes.

The purpose of tax: a civilised society

28. Our view of the 'civilised society' Wendell Holmes refers to in the background paper, is captured succinctly by Nelson Mandela, who said "A nation should not be judged by how it treats its highest citizens but its lowest ones". We consider that government has a responsibility to use a system of taxation as one of the policy tools at its disposal to promote the equitable wellbeing of all its citizens, and especially those who have the least resources available and accessible to them.
29. Cash transfers from the wealthy to the poor is one way of achieving this, but State provision of publicly owned services is an equally important way to create a more equitable society. The proportions of government expenditure indicated in Figure 6 of the background paper - prioritising social services, health and education - are roughly where most New Zealanders expect to see their tax dollars spent. But each of those areas of expenditure is complex and subject to considerable pressure from changing demographics and changing expectations.
30. For example, there is good evidence that the health sector has been seriously under-funded to manage increasing population demand and infrastructural costs: (<http://www.union.org.nz/health-vote-2017-18-post-budget>).

It is even more evident that, as the system has been squeezed to do more with less, resources have been prioritised for clinical services over prevention. While this might be a rational response to urgent need, it is poor economics, since the need for treatment and care will not reduce without investment in prevention - currently at approximately 2% of Vote:Health. Furthermore, demographic pressure from an older, more diverse population, with long-term conditions (cancer, cvd, diabetes) will continue well into the future, while our failure to invest in the health of children and adolescents sees younger generations presenting with the health problems of tomorrow as well as today - most notably mental health.

31. The obverse of taxes as a disincentive is subsidies as an investment in health promoting behaviours. New Zealand has often been much quicker off the mark when it comes to subsidy - notably for sport - and we have also been quite creative in the variety of ways we have found to do this. The establishment of the Health Sponsorship Council, initially to replace tobacco sponsorship of sport, which subsequently picked up a range of other health promotion campaigns, was a significant milestone in this regard; more recently investment in the Akina Foundation to promote social enterprise - both for-profit and not-for-profit organisations - provides another model.
32. The scale of change that climate change presents requires a much wider consideration of who should pay for what and how. A UN conference in February this year urged participating countries to "strengthen the effectiveness of their tax regimes to unleash much-needed domestic resources to ensure the realisation of the Sustainable Development Goals (SDGs), as well as the promotion of inclusive economic growth" (20). A summit on the SDGs convened by Victoria University in April this year was NZ's first attempt to bring together academia, government, business and civil society to discuss a whole-of-society approach to responding to these goals. The NZ government has signed up to the goals, but to date has not developed a plan to address them.

33. The role of non-government not-for-profit organisations in the delivery of social, health and environmental services is already considerable. However, there is no consistent cross-government approach to the engagement of NGOs, many of which are funded, at least in part, via government contracts, while others might exist from hand-to-mouth on community fundraising. Current reviews of the 1908 Incorporated Societies Act and the Charities Act 2005 provide opportunities to consider how these expressions of civil society's concern for their fellow-citizens and our collective future might be enhanced - including how they might be better treated in the taxation system.

The purpose of tax: critical issues

An effective carbon tax

34. Climate change has been described as “the greatest global threat to public health in the 21st century” (21). As with other harmful products, there is a case to be made for introducing an effective carbon tax reflecting the true price of the negative externalities carbon emissions impose on the environment and health. NZ's current emission trading scheme is ineffective, as evidenced by the fact that our emissions are increasing (22). An effective carbon tax should reduce emissions and encourage the public and industry to move to a low emissions economy. Revenue from a carbon tax could be used to fund other activities to reduce emissions, such as afforestation, active transport, agricultural and industrial research - and consequently garner more public support.

35. Awareness of environmental sustainability should also be integral to decisions on our taxation system. Healthy human lives are as dependent on our environments - natural and constructed - as all other living things. We trust that other submitters with greater expertise, such as Ora Taiao - the New Zealand Climate and Health Council, will address the specific taxation issues that affect environmental sustainability, and that inter-dependence of the four capitals of the Treasury's Living standards model will ensure that these interactions will retain a focus on the primary goal of improving the wellbeing of society and the environment on which society depends.

Housing Affordability

36. Housing affordability is the single most destructive contributor to the ‘pernicious effects that inequality has on societies’ as described by Pickett and Wilkinson. Current media representation of New Zealanders’ interest in housing as a ladder which everyone must climb illustrates a radical shift from the concept of a house as a home to a metaphor for social mobility. Whether children have a warm, dry, home and security of tenure are the most significant factors influencing child poverty.

37. This is not only the most urgent issue facing our society, but also possibly the most complex. Simplistic solutions such as increasing supply or freeing up more land do not resolve the fundamental problem which is that housing, due to its privileged position in the tax system, is the most obvious and rational place for New Zealanders to invest for their future wealth. This is due to two major distortions in the economy which are the lack of tax on imputed rental income of owner-occupied dwellings, and the absence of a capital gains tax (CGT) on residential property (23).

38. The current focus on supply and land fails to address the crucial issue that our current market-driven model for housing is flawed and will never deliver the tens of thousands of affordable, quality homes that we need. This market-driven model also fails to account for the externalities of inappropriate land use including ecosystem degradation and the loss of fruitful agricultural land and our irreplaceable soil. A report recently released by Statistics New Zealand and the Ministry for the Environment found that NZ loses 192 million tonnes of soil every year as a direct result of poor land use including urban growth which has seen a 10% increase in the total size of our towns and cities (between 1996 and 2012)(24).
39. Property and housing-related taxation and trade-offs must be radically reformed to improve affordability and re-orient the housing market so that it competes for capital on a level field with more productive investment opportunities. We need to reclaim the perception of housing from merely an investment vehicle to a home for people to fulfil a satisfying and healthy lifestyle.
40. Accordingly we recommend:
- a. Introduction of a capital gains tax that includes all investment properties capable of generating capital gain;
 - b. Revision of tax categorisation of expenditures on rental housing as an incentive to bring rental properties up to either the Building Code or the regulatory standards under the Healthy Homes Guarantee Act 2017 (whichever standards are higher), so that the costs of bringing rental property up to the Code would be considered as 'maintenance' not 'improvement'.

Countering Taxation (Neutralising Base Erosion and Profit Shifting) Bill BEPS Bill

41. The PHA recently submitted to the [Taxation \(Neutralising Base Erosion and Profit Shifting\) Bill](#) in support of the Bill, but with recommendations to strengthen it along lines similar to those adopted in Australia. In particular we advised that:
- a. public transparency is fundamental, so the public have access to information relating to business activities arising from comprehensive disclosure to tax authorities;
 - b. the Committee should review the Australian Tax Transparency Code to identify proposals that could be usefully incorporated into this Bill;
 - c. tax avoidance should be recognised as fraudulent and criminal; and
 - d. a comprehensive statutory framework for combating tax avoidance should be developed.

Conclusions: a tax system for future generations

42. The Public Health Association wants a taxation system that promotes equitable outcomes for the health of all our citizens. A tax system:
- a. whose primary purpose is to ensure equitable distribution of the resources required for people to lead healthy lives;
 - b. should continue to be broad-based, but should shift the tax onus further towards those who can afford to pay;
 - c. can be achieved by a mix of increased taxes on high incomes and wealth;
 - d. should enable the provision of publicly-owned and well-funded social, health and education services to ensure their availability and accessibility to all citizens;
 - e. should also enable universal cash entitlements for all families, with complementary benefits for individuals with special needs, such as disability; and emergencies, such as earthquake, storm and flooding.
43. We consider that taxation should also be used to incentivise social change and discourage activity that has negative social, environmental and economic consequences. We recommend specific taxes in relation to:
- a. Alcohol:
 - i. increase excise tax on alcohol by at least 50% to increase the price of alcohol by at least 10%, excise rates to be adjusted annually to take into account changes in income
 - ii. Calculate rates of excise tax on alcohol content, not volume of beverage
 - iii. Implement a Minimum Unit Pricing Policy to address the availability of very cheap alcohol
 - iv. Increase the existing level of tax hypothecation
 - b. Tobacco:
 - i. *Government mandated tobacco prices*: set retail prices and maximum prices before tax, provide an option to increase revenue without increasing the average tobacco price
 - ii. *Dedicated tax*: Until 2025, dedicate at least \$100m of tobacco tax revenue annually to create an environment which minimises smoking uptake and supports smokers to quit
 - iii. *Tobacco tax rises*: Continue to use tobacco tax increases to reduce smoking prevalence, *as long as* a proportion of tobacco tax revenue is used for tobacco

control, and smokefree policy changes are made to make it easier for smokers to quit

iv. *Loose tobacco*: Ensure that tobacco tax rates per weight of loose tobacco (roll your own) and factory-made cigarettes do not encourage switching between products.

c. Sugar sweetened beverages (SSBs):

i. Introduce a tax, modelled on the UK “soft drink industry levy” in conjunction with other measures to decrease availability and consumption

ii. Design the tax on SSBs to maximise the stimulus to manufacturers to reformulate products to have a lower sugar content as well as discouraging consumption by consumers.

44. We consider that government should use taxation as one of a suite of policy tools with which to address complex and critical issues such as housing and climate change.

45. We support the submissions of the Department of Public Health, University of Otago, Wellington; the New Zealand Medical Association; the New Zealand College of Public Health Medicine; Oxfam New Zealand; Alcohol Healthwatch; the New Zealand Council of Trade Unions; New Zealand Nurses Organisation, Ora Taiao; Alcohol Healthwatch; CPAG and Equality Network (of which PHA is a member).

46. We actively support and promote full implementation of the United Nations Framework Convention on Climate Change, the Paris Climate Agreement and the Sustainable Development Goals (SDGs) in particular SDG 17 which emphasises the importance of partnerships and international support in realizing the SDGs, including in tax.

We are happy to provide any clarification on matters covered in our submission.

Yours sincerely,

[1]

Warren Lindberg
Chief Executive Officer

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