

Tax Working Group Public Submissions Information Release

Release Document

February 2019

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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.

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

25 September 2018

Hon Sir Michael Cullen Chair of the Tax Working Group PO Box 3724 Wellington 6140

Dear Michael,

I recently listened to your interview regarding the tax working group. I know it is too late for submissions, but something you said has made me a little sleepless.

Recently my husband and I bought a section near Warkworth where we plan to build our 'forever' home. As it was a bare section with no house we were requested to lodge our IRD numbers when we bought the property. We own no other property in NZ or overseas. We were purchasing this land in Warkworth as suburbs in Auckland have got too expensive for us. As it is outside the township of Warkworth our section is not a usual 'quarter acre' section, but 2 hectares - this should not be considered a farm. We are planning a 3 bedroom home and a garage. The rest of the site is not able to be built on, so we will have a veggie garden, some fruit trees and 6 rescue sheep (as we are vegan) but this is all. You made comments that a family home section is 4500 square metres or less. Our section is 2 hectares, which is a standard size for a lifestyle block. We paid the GST on this section when we bought it as it is not a business, it is not a farm and it is not in the middle of the city – but now I am concerned you are going to tax my family home if we ever need to sell it! Will you be putting in place exceptions to your rules to take into account people like us that have small rural holdings that are not considered farms, or large city estates, just modest lifestyle blocks.

Thank you for your consideration on this matter,

Kindest regards, Susan Liddell