

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

### **Release Document**

**February 2019**

**[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.

This document comprises three versions of the generic New Zealand Taxpayers' Union submission:

- a machine-translated Mandarin Chinese version, which was the original submission;
- a corrected Mandarin Chinese translation;
- and a copy of the English-language version.

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**From:** qixiang yang <action@campaignnow.co>  
**Sent:** Tuesday, 30 October 2018 10:00 PM  
**To:** TWG Submissions  
**Subject:** Reply submission to Tax Working Group's interim report and proposals

亲爱的迈克尔爵士和税务工作组成员,

这是对工作组[中期报告中](#)提出的提案和问题的答复。

## 所得税括号的索引

许多政府福利和权利都被编入索引 - **所得税**门槛应该没有差别。

通货膨胀每年都会使纳税人进入更高的税级，这意味着尽管财政状况不佳，但税收负担更高。如果政府想增加税收，它应通过法律并与公众协商，而不仅仅是关注通货膨胀对纳税人年复一年的惩罚。

虽然工作组表示通货膨胀最好通过“**定期审查门槛**”来处理，但新西兰人自2010年预算以来没有减税。在那段时间里，平均收入人数因未能减少而每年减少500美元。调整税收门槛。

我认为工作组建议立法规定年度所得税门槛调整，该调整与平均收入的变化或至少通货膨胀的变化挂钩。

## 资本税

新西兰是经合组织中公司税率最高的国家之一。结果是低投资，低生产率的经济。政府必须致力于提高新西兰的生产力，并使收入有更大的增长。

相反，工作组提出了两项关于资本和投资税负更高的建议。如果我们利用机会审查我们的税收制度来简单惩罚创业和投资，新西兰永远不会变得繁荣。

如果工作组确实选择建议一种形式的资本税，它应该建议任何额外的收入用于资助其他领域的减税。全额资本支出将充分利用任何收入。这将鼓励企业加快投资和扩张计划 - 在经济增长下投入火箭。

我认为工作组建议不要实施新的资本税，但如果他们这样做，任何收入都专门用于减少其他领域的税收，以确保经济增长和收入增加。

## 储蓄税

由于利率如此之低，通货膨胀会使人们对利息收入的税率人为地高涨，从而节省了储蓄。如果工作组希望鼓励家庭为退休储蓄更多，他们应该免除通货膨胀部分的利息收入。

今年9月，储蓄者在六个月定期存款中支付了77.8%的有效税率，这太高了，无法鼓励任何人储蓄。

我认为工作组建议将利息收入的通货膨胀部分免征所得税，以确保储蓄者支付实际所得税，而不是通常超过他们应支付的两倍的税率。

## 环境税

在工作组建议增加之前，需要有更多证据证明增加废物处理税的成本和效益。工作组用来证明税收合理的主要报告没有考虑到增加对家庭征税的成本。

排放交易计划的任何变化都需要紧紧关注家庭成本 - 特别是低收入家庭，估计受影响的人数是平均收入家庭的两倍多。在制定客观框架以评估经济增长与加强碳排放交易体系带来的任何环境效益之间的权衡之前，工作组不应建议进行变革。

我认为工作组不应建议更改废物处理税或排放交易计划，除非有更多具体证据证明增加这些税收的经济成本，并制定了一个客观框架来衡量经济成本与环境效益。

## 行为税

随着市场上更多的替代尼古丁产品的出现，减少危害的产品将成为实现无烟2025目标的重要部分。工作组应该建议政府根据风险调整减少伤害产品的消费税，而不是将烟草消费更高一些。

应简化酒精消费税，但工作组不应将简化视为全面增加酒精消费税的机会。虽然工作组认为消费税是渐进的，但消费税实际上是低价酒精的一部分，使酒精消费税倒退。

应该避免糖税。糖税对低收入家庭的影响最大，证据表明它们在减少消费或减少肥胖方面无效。

我认为工作组不应建议增加烟草消费税或酒精消费税，并应建议政府避免实施食糖税，除非客观地证明它可有效对抗肥胖。

除了上述观点之外，我赞同新西兰纳税人联盟在回复工作组中期报告时提出的[更广泛的意见](#)。

此致，

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此致，

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**From:** [1]  
**Sent:** Tuesday, 30 October 2018 10:13 AM  
**To:** TWG Submissions  
**Subject:** Reply submission to Tax Working Group's interim report and proposals

Dear Sir Michael and members of the Tax Working Group,

This is a submission in reply to the proposals and questions set out in the Working Group's [Interim Report](#).

### **Indexation of income tax brackets**

Many government benefits and entitlements are indexed — income tax thresholds should be no different.

Inflation pushes taxpayers into higher tax brackets every year, meaning a higher tax burden despite not being financially better off. If the Government wants to increase taxes it should pass a law and consult with the public, not just watch as inflation punishes taxpayers years after year.

While the Working Group says that inflation is best handled by “periodic reviews of the thresholds” but New Zealanders haven't had a tax cut since Budget 2010. In that time average income earners have been made worse off by \$500 per year from failing to adjust tax thresholds.

I submit that the Working Group recommend legislating annual income tax threshold adjustments indexed to changes in average earnings, or, at minimum, inflation.

### **Capital taxation**

New Zealand has one of the highest company tax rates in the OECD. The result is a low-investment, low-productivity economy. The Government must be committed to increasing New Zealand's productivity and allowing for greater growth in incomes.

Instead, the Working Group has put forward two proposals for an even higher tax burden on capital and investment. New Zealand will never become prosperous if we use an opportunity to review our tax system to simply punish entrepreneurship and investment.

If the Working Group does choose to recommend a form a capital taxation, it should recommend that any additional revenue is used to fund tax cuts in other areas. Full capital expensing would be a good use of any revenue. This would encourage businesses to accelerate plans for investment and expansion – putting a rocket under economic growth.

I submit that the Working Group recommend against implementing new capital taxation, but if they do, that any revenue is used exclusively to cut taxes in other areas in order to ensure a growing economy and rising incomes.

### **Taxes on savings**

With interest rates so low, inflation eats away at savings by making the tax rate on interest income artificially high. If the Working Group wants to encourage households to save more for their retirement they should exempt the inflation component of interest income from tax.

Savers were paying an effective tax-rate of 77.8% on income in a six-month term deposit in September this year, which is far too high to encourage anyone to save.

I submit that the Working Group recommend that the inflation component of interest income be exempted from income tax, in order to ensure savers pay their actual income tax, not a rate often more than twice what they should be paying.

### **Environmental taxes**

There needs to be more evidence on the costs and benefits of increasing the waste disposal levy before the Working Group recommends an increase. The main report used by the Working Group to justify the tax fails to take into account the cost of an increase in the levy to households.

Any change in the emissions trading scheme needs to be tightly focussed on the costs to households – especially low income households who are estimated to be more than twice as affected as households with an average income. Until there is an objective framework developed to assess the trade-off between economic growth and any environmental benefits from strengthening the ETS, the Working Group should not recommend a change.

I submit that the Working Group should not recommend changes to the waste disposal levy or the emissions trading scheme until there is more concrete evidence on the economic costs from increasing these taxes and an objective framework developed that weighs up the economic costs against the environmental benefits.

### **Behavioural taxes**

With alternative nicotine products becoming more available on the market, reduced-harm products will be an important part of reaching the Smokefree 2025 target. Instead of hiking tobacco excise even higher, the Working Group should recommend that the Government adjust excise on reduced harm products according to their risk.

Alcohol excise should be simplified, but the Working Group should not treat simplification as an opportunity to increase alcohol excise across the board. While the Working Group suggests excise is progressive, excise is actually higher as a proportion of low-price alcohol, making alcohol excise regressive.

Sugar taxes should be avoided. Taxes on sugar hurt low-income households the most and the evidence shows they are not effective in reducing consumption or combatting obesity.

I submit that the Working Group should not recommend increases in tobacco excise or alcohol excise and should recommend that the Government avoid implementing a sugar tax unless it can be objectively shown as being effective in combatting obesity.

Beyond the points made above, I endorse the [broader submission](#) made by the New Zealand Taxpayers' Union in reply to the Working Group's Interim Report.

Yours sincerely,