

**A TAX SYSTEM FOR NEW ZEALAND'S FUTURE
TWG Conference 1 December 2009**

Conference background papers

Morning session 1

Frameworks to guide tax reform and current challenges, introduction to scenarios

TWG Scope and Objectives

([Scope and Objectives](#))

Policy Advice Division of the Inland Revenue Department and by the New Zealand Treasury;

Estimating the Distortionary Costs of Income Taxation in New Zealand

(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/5-estimating-the-distortionary-costs-of-income-taxation-in-newzealand-treasury.pdf>)

Creedy; *The Distortionary Costs of Taxation*

(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/5-the-distortionary-costs-of-taxation-johncreedy.pdf>)

Creedy; *The Elasticity of Taxable Income: A Non-Technical Summary*

(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/5-the-elasticity-of-taxable-income-johncreedy.pdf>)

Population Ageing and Taxation in New Zealand

(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/Population-Ageing-Taxation.pdf>)

Presentation by Secretary to the Treasury

<http://www.treasury.govt.nz/publications/media-speeches/speeches/fiscalframework>

Morning session 2

Tax and Transfers

Design of the Income Tax/Transfer System: Background paper for the Tax Working Group

(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/taxes_transfers.pdf)

GST

Changing the Rate of GST: Fiscal, Efficiency and Equity Consideration.

(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/GST_paper.pdf)

Afternoon session 1

Base broadening – taxation of capital income

Burman & White; *Taxing Capital Gains in New Zealand: Assessment and Recommendations*
(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/3-taxing-capital-gains-burman_white.pdf)

Policy Advice Division of the Inland Revenue Department and by the New Zealand Treasury; *The taxation of capital gains*
(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/3-taxation-of-capital-gains-ird_treasury.pdf)

Coleman; *The Long Term Effects of Capital Gains Taxes in New Zealand*
(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/3-long-term-effects-of-cgt-coleman.pdf>)

Policy Advice Division of the Inland Revenue Department and by the New Zealand Treasury;
Other base broadening and revenue raising ideas
(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/3-other-base-broadening-ird_treasury.pdf)

Base broadening – land taxes

Coleman & Grimes; *Fiscal, Distributional and Efficiency Impacts of Land and Property Taxes*
(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/3-impacts-land-property-taxes-coleman_grimes.pdf)

Policy Advice Division of the Inland Revenue Department and by the New Zealand Treasury;
Land Tax
(http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/3-land-tax-ird_treasury.pdf)

Afternoon session 2

Company tax

Policy Advice Division of the Inland Revenue Department and by the New Zealand Treasury;
Company tax issues facing New Zealand
(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/4-company-tax-issues-facing-nz.pdf>)

Policy Advice Division of the Inland Revenue Department and by the New Zealand Treasury;
Debt and equity finance and interest allocation rules
(<http://www.victoria.ac.nz/sacl/cagtr/twg/Publications/4-debt-and-equity-finance-and-interest-allocation-rules.pdf>)

TWG Session Summaries

[Session 1](#)

[Session 2](#)

[Session 3](#)

[Session 4](#)

[Session 5](#)

Conference website:

<http://www.victoria.ac.nz/sacl/cagtr/twg/conference-2009.aspx>