



# Cabinet Legislation Committee

## Minute of Decision

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### Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill: Two Supplementary Order Papers

**Portfolio**                      **Revenue**

On 12 February 2019, the Cabinet Legislation Committee:

- 1        **noted** that the Supplementary Order Papers, attached under LEG-19-SUB-0006, are proposed to be released and considered as part of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill;
- 2        **noted** that the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill is proposed to be a category 2 priority (must be passed in the year) on the 2019 Legislation Programme;
- 3        **noted** that the Supplementary Order Papers make substantive and remedial amendments to the Income Tax Act 2017, the Tax Administration Act 1994 and the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018;
- 4        **approved** the Supplementary Order Paper, attached under LEG-19-SUB-0006, relating to the New Zealand Memorial Museum Trust – Le Quesnoy [IRD 21207-11/2.0] for release, subject to the final approval of the government caucuses and sufficient support in the House of Representatives;
- 5        **approved** the Supplementary Order Paper, attached under LEG-19-SUB-0006, relating to the remainder of the policy matters, discussed in the paper attached under LEG-18-SUB-0006, for release [IRD 21207-3/11.1], subject to the final approval of the government caucuses and sufficient support in the House of Representatives;
- 6        **authorised** the Minister of Revenue to make minor amendments of a technical nature to the measures recommended in the paper, attached under LEG-18-SUB-0006, without further reference to Cabinet;
- 7        **agreed** that the Supplementary Order Paper relating to the New Zealand Memorial Museum Trust – Le Quesnoy should be released prior to the Committee of the whole House stage of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill;
- 8        **agreed** that the Supplementary Order Paper relating to the remainder of the policy matters discussed in the paper, attached under LEG-18-SUB-0006, should be released prior to the Committee of the whole House stage of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill;

- 9 **agreed** that the government propose that the Supplementary Order Paper relating to the New Zealand Memorial Museum Trust – Le Quesnoy be considered at the Committee of the whole House stage of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill;
- 10 **agreed** that the government propose that the Supplementary Order Paper relating to the remainder of the policy matters discussed in the paper, attached under LEG-19-SUB-0006, be considered at the Committee of the Whole House stage of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill.

Vivien Meek  
Committee Secretary

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**Present:**

Rt Hon Winston Peters  
Hon Chris Hipkins (Chair)  
Hon Andrew Little  
Hon David Parker  
Hon Stuart Nash  
Hon Tracey Martin  
Hon Julie Ann Genter  
Hon Eugenie Sage  
Hon Ruth Dyson (Senior Government Whip)

**Officials present from:**

Officials Committee for LEG

**Hard-copy distribution:**

Minister of Revenue