

1 February 2019

Hon Grant Robertson, Minister of Finance
Hon Stuart Nash, Minister of Revenue

cc. Gabriel Makhlouf, Secretary to the Treasury

Tēnā kōrua e ngā Minita

As you know, as part of the Tax Working Group engagement process early last year, we invited submitters to reflect on how tikanga Māori could help to create a more future-focussed tax system. This question elicited a strong, positive response from many Māori as well as non-Māori. It revealed the widespread interest in drawing on the wisdom that resides within Te Ao Māori to enhance public policy.

Over the course of the year, the Group has worked with Māori academics and experts to draw together principles from Te Ao Māori, the four capitals of the Treasury's Living Standards Framework, and the principles of tax policy design, to arrive at a more holistic view of wellbeing. We heard through this process that drawing on knowledge from Te Ao Māori can help to grow the capitals in a way that enhances intergenerational wellbeing for Māori and all New Zealanders.

We also heard that drawing on this knowledge has the potential to humanise public policy discourse, as concepts around stewardship, care, relationships and prosperity, resonate more strongly for those outside the Public Service than standard public policy concepts and terminology. Thus, there is an opportunity through this work to enable a wider range of participants to engage in more meaningful policy debate.

In November, Sacha McMeeking (University of Canterbury) presented to the Group a consolidated response from Māori from the engagement process. In this response, it was recommended that this work is of such fundamental importance that it should be taken forward by the Treasury in the context of the Living Standards Framework. The Group has endorsed this recommendation.

He Ara Waiora – A Journey Towards Wellbeing is the name that has been given to this work, recognising that the process is as important as the destination. In offering *He Ara Waiora* to the Treasury to take forward, we would like the preciousness of this work and the relationships developed through the process to date to be recognised. This is important because a key success factor in this work has been the recognition that drawing on knowledge from Te Ao Māori cannot be done with integrity and authenticity without ongoing dialogue with Māori about intent, purpose and appropriate use.



Tax Working Group

Te Awheawhe Tāke

To ensure there is clarity about how *He Ara Waiora* is taken forward after the Group's Final Report is released, it would be good to meet in February to discuss this with yourselves and the Secretary to the Treasury.

Ngā mihi

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Hinerangi Raumati-Tu'ua
Member, Tax Working Group

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Sir Michael Cullen
Chair, Tax Working Group