

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

### **Release Document**

**September 2018**

**[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.



President  
The Hon Sir Douglas White

[1]

Sir Michael Cullen  
Chair of the Tax Working Group  
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29 March 2018

*Dear Sir Michael,*

**Future of Tax – Submissions Background Paper**

1. Thank you for your letter of 21 March 2018 enclosing a copy of your Submissions Background Paper and inviting our submission.
2. Unfortunately the Law Commission is not currently resourced to become involved in considering the Paper and in making a submission. Our resources are fully committed to projects received from the Minister of Justice under section 7 of the Law Commission Act 1985.
3. At the same time, however, we note that the Law Commission is responsible, under section 5 of our Act, for providing advice on ways in which the law of New Zealand can be made as understandable and accessible as possible, and that regard should be had to the desirability of simplifying the expression and content of the law as far as that is practicable. We would therefore encourage your Working Group to consider recommending that any legislation implementing tax law reforms be as understandable, accessible and simple as possible. This would also reflect the requirements of the legislation drafting guidelines: [www.pco.govt.nz](http://www.pco.govt.nz).

Yours sincerely,

[1]

Douglas White  
President