

Tax Working Group Public Submissions Information Release

Release Document

September 2018

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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.

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In preparing this Information Release, the Treasury has considered the public interest considerations in section 9(1) of the Official Information Act.

30 April 2018

Tax Working Group

Email: submissions@taxworkinggroup.govt.nz

Dear Tax Working Group members,

SUBMISSION: Tax Working Group Discussion Questions

- 1.1 New Zealand Council of Shopping Centres (NZCSC) is a forum of retail industry leaders who champion the issues surrounding their sector. NZCSC membership is broad and covers the breadth of New Zealand, including the owners and managers of New Zealand's major shopping centres.
- 1.2 Shopping centres are an integral part of New Zealand's landscape, providing places where communities congregate to shop, dine, be entertained, and engage in social interaction. They help to develop a community identity and are an important part of the diverse mix of retail and community facilities.
- 1.3 NZCSC supports the intention of the Tax Working Group to review our current tax regime. We wish to thank the Tax Working Group for the opportunity to submit on the discussion questions.
- 1.4 The NZCSC supports Property Council New Zealand's submission attached.
- 1.5 We recommend that the Tax Working Group consider charging GST on internet sales. Not collecting this revenue on internet sales is creating a 'loop hole' which allows international retailers to sell into New Zealand without paying GST.
- 1.6 Every year, New Zealand loses potential revenue from goods payable when the value of these goods exceeds \$225 that are purchased from overseas, online retailers. Retail NZ suggests "the economic benefits of including an 'Amazon tax', ranging from an expected collection of \$200 million in the first year and at least \$5.8 billion in tax revenue over the next ten years.¹" This is undermining New Zealand's domestic retail sector, which produces locally retained profits, jobs and stimulates economic growth for New Zealand.
- 1.7 Any further queries do not hesitate to contact Jane Budge, Senior Advocacy Advisor, email: [1]

Yours sincerely,
[1]

Matt Paterson
Head of Advocacy
New Zealand Council of Shopping Centres

¹ <http://theregister.co.nz/news/2018/02/retail-back-amazon-tax-international-gst>

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