

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

### **Release Document**

**February 2019**

**[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.

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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.



Sir Michael Cullen, KNZM  
Chairman  
Tax Working Group

18 October 2018

Dear Sir Michael,

We would like to thank the Tax Working Group for making available Geof Nightingale and Nick Malarao to attend our meeting on Wednesday 10 October. The discussion was wide ranging and instructive, and, at least to an extent, concerning to the Small Business Council.

The mandate of the Small Business Council clearly includes a concern about compliance costs as they might affect small businesses. While we are not expressing an opinion on the policy choices the Tax Working Group has or is considering, we ask that both transitional and ongoing compliance cost implications for small business be carefully and fully considered.

The Tax Working Group's very well written Interim Report accepts that a capital gains tax will increase compliance costs and that the Tax Working Group will, as part of its consideration, fully analyse the trade-off between a capital gains tax and the associated increase in compliance costs. We are concerned about any increase in compliance costs, but are very pleased to note this assurance that the compliance cost trade-off will be fully considered.

Given the direct implication of this proposal on small business owners, we would appreciate the opportunity to meet with the Tax Working Group and provide, what we believe will be, constructive recommendations.

Yours sincerely,

[1]

Tenby Powell  
Chairman  
Small Business Council