

Tax Working Group Public Submissions Information Release

Release Document

February 2019

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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.

From: Michael Friedlander [1]
Sent: Tuesday, 30 October 2018 10:15 AM
To: TWG Submissions
Subject: re the tax working groups interim report

The groups report is acknowledged but on matter that was raised appears to be overlooked. Whatever suggestion the government adopts it would appear there would be a need for a valuation to be considered the current methodology in in need of review so distortions do no occur. The current form adopted is that the land is valued without any improvements the value of these is the difference between the land and the capital value. Which often results in the improvement only having a nominal value. Many of the improvements have a historic or heritage designation will materially affect the redevelopment of such properties and when assessing the land value that should be taken into account. Unless the amendments are made there will be distortions Should you wish to talk with the writer do not hesitate to contact him.

Regards,
Sir Michael Friedlander KNZM, LL.B

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[1]

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