

# Taxation (Transformation: First Phase Simplification and Other Measures) Bill

17 June 2015

Hon Christopher Finlayson QC, Attorney-General

## Consistency with the New Zealand Bill of Rights Act 1990: Taxation (Transformation: First Phase Simplification and Other Measures) Bill

1. We have considered whether the Taxation (Transformation: First Phase Simplification and Other Measures) Bill ('the Bill') is consistent with the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990 ('the Bill of Rights Act').

2. This taxation omnibus Bill makes changes to a number of Acts, aiming to simplify and improve administration of the tax system. Amendments include provisions intended to:

- a. Clarify the communication options available to the Commissioner of Inland Revenue and taxpayers and to future-proof legislation to allow for developments in communication technology
- b. Improve the collection of income tax by allowing employers to choose to withhold tax on the value of benefits provided to employees under share purchase agreements
- c. Allow the Ministry of Education to better support early childhood providers by facilitating information sharing between the Ministry of Education and Inland Revenue about providers' business activities
- d. Enable co-location of government services by providing that Inland Revenue employees are deemed to have not broken the law if they inadvertently disclose tax-secret information to a co-located employee of another government agency who has signed a secrecy certificate
- e. Protect minors incorrectly enrolled in KiwiSaver by providing processes for them to exit the KiwiSaver scheme and have their contributions returned to them.

3. We have concluded that the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.

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