

26 April 2023

Hon Kiri Allan, Acting Attorney-General

## **Consistency with the New Zealand Bill of Rights Act 1990: Taxation Principles Reporting Bill**

1. We have considered whether the Taxation Principles Reporting 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. We have not yet received a final version of the Bill. This advice has been prepared in relation to the latest version of the Bill (IRD 23486/4.0). We will provide you with further advice if the final version includes amendments that affect the conclusions in this advice.
3. The Bill introduces a reporting framework that requires the Commissioner of Inland Revenue to evaluate and report on current taxation settings' conformity with approved taxation principles, using the approved measurements contained in the Bill. An interim report is to be presented to the Minister of Revenue annually, and a full report every 3 calendar years. The Minister must present a copy of the full Commissioner's report to the House of Representatives. Both the interim and full reports are required to be published.
4. The purpose of the reporting framework is to improve the public's understanding of New Zealand's tax system and promote informed debate on tax policy by increasing the amount of available information about the operation of the tax system.
5. 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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