

11 December 2023

Hon Judith Collins, Attorney-General

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

1. We have considered whether the Taxation Principles Reporting Act Repeal 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 26021/4.0). We will provide you with further advice if the final version includes amendments that affect the conclusions in this advice.
3. The Bill would repeal the Taxation Principles Reporting Act 2023 (the Act), which requires the Commissioner of Inland Revenue to evaluate and report on taxation settings' conformity with approved taxation principles, using the approved measurements contained in the Act. 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.
4. We have concluded that this version of the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.



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