

1922.  
NEW ZEALAND.

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# TAXATION.

REPORT OF THE COMMITTEE APPOINTED TO INQUIRE INTO THE TAXATION OF THE  
DOMINION OF NEW ZEALAND.

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*Laid on the Table of the House of Representatives by Leave.*

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The Right Hon. W. F. Massey, P.C., Prime Minister of New Zealand, Wellington.

SIR,

Wellington, New Zealand, 30th June, 1922.

We, the members of the Committee on Taxation, appointed by you to inquire into the taxation of the Dominion of New Zealand, have the honour to report as follows :—

2. The Committee was appointed from names submitted by various sections of the community, as set out hereunder :—

Representing Chambers of Commerce : Edward Anderson, Auckland ; Peter Barr, Dunedin ; Walter Gow, Dunedin ; W. D. Hunt, Wellington ; George Shirlcliffe, Wellington.

Representing Farmers' Unions : John Bitchener, M.P., Oamaru ; Ewen A. Campbell, Wanganui ; A. Leigh Hunt, Wellington.

Representing Sheepowners' Federation : William Barton, Featherston ; Bernard Tripp, Timaru.

Representing New Zealand Society of Accountants : Ernest W. Hunt, Wellington.

Representing Law Society : T. Shailer Weston, Wellington.

Representing Industrial Association and manufacturing interests : C. J. Ward, Wellington.

3. The sittings were commenced in Wellington at 10 a.m. on Monday, the 8th May, 1922, when you were good enough to meet the Committee and address it as to its duties and functions.

4. On your suggestion the election of a Chairman was left to the Committee, and Mr. W. D. Hunt, of Wellington, was appointed to the position.

5. As no order of reference was provided, the Committee prepared a short statement of the work which it was considered necessary to cover, and the following statement of duties was subsequently submitted to you and met with your approval :—

“ That the functions of the Committee are to inquire into—

“ (1.) The taxation of the Dominion of New Zealand in all its aspects ;

“ (2.) The effect of existing burdens of taxation upon the general prosperity of the Dominion, and the directions of change, if any, that are necessary or desirable in the interests of the country.

“ (3.) For the purposes of the above inquiry the Committee will require information from Government Departments as to the revenue and expenditure for each year since 1913, and also the system of taxation in force in other English-speaking countries. The Committee will hear considered evidence and suggestions from representatives of the producing, industrial, and labour organizations, and other classes of taxpayers ; such evidence and suggestions, as far as possible, to be submitted by typewritten statements in triplicate.”

6. The first sitting-day was spent in preparing a list of certain information which it was considered would be required, and this information the Commissioner for Inland Revenue promised to have prepared. It was also arranged that advertisements should be inserted in the newspapers of the four main centres—Wellington, Auckland, Christchurch, and Dunedin—inviting considered evidence on taxation questions.

In order to provide an opportunity for the preparation of the information requested, and to give those who might desire to tender evidence the necessary time to prepare it, the Committee adjourned until Tuesday, the 23rd May, 1922, at 10 a.m.