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Collected papers by the Right Honourable Sir Ivor Richardson Part VI Tax Administration and Drafting

The Richardson Series collects the papers of the Right Honourable Sir Ivor Richardson, Distinguished Fellow of the Victoria University of Wellington Law Faculty. The Faculty gratefully acknowledges the sponsorship of the New Zealand Branch of the International Fiscal Association, whose generosity funds the Richardson Series.

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IVOR RICHARDSON, Victoria University of Wellington - Faculty of Law

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DAVID EDWARDS, Deloitte Research

<u>DAVID HENRY</u>, former Commissioner of Inland Revenue MURRAY HORN, Government of New Zealand

This report, requested by the New Zealand Government, considers the optimal organisation arrangements for tax administration, provision of taxation policy advice, legislative management and Ministerial servicing. It identifies a vision for tax administration, and makes recommendations on a range of subjects, including the roles of the Commissioner and Chief Executive of the Inland Revenue Department, tax disputes resolution, compliance costs, tax policy advice, social policy functions, and the organisational structure of the Department. Also provided is background information to the report and key issues to be addressed, as well as a cost benefit analysis of the recommendations.

"Directions for Tax Administration: Two Recent Reports"

Federal Law Review, Vol. 22, pp. 461, 1994

Presented in "Organisational Review", paper presented at the 1995 Tax Conference, Rotorua, 29 & 30 September, New Zealand Society of Accountants, Wellington, 1995.

Victoria University of Wellington Legal Research Paper Series Richardson Paper No. 27

IVOR RICHARDSON, Victoria University of Wellington - Faculty of Law

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After quickly sketching the background to tax administration and the special features of tax collecting today, this paper discusses major issues of tax administration for the future. There is a particular emphasis on the roles of the Commissioner and Chief Executive, the relationship with the relevant Minister, tax policy development and legislative drafting, adjudication of tax liability and tax dispute resolution, and structural arrangements including sub-contracting options for delivery and social policy functions.

"Simplicity in Legislative Drafting and Rewriting Tax Legislation"

Victoria University of Wellington Law Review, Vol. 43, p. 517, 2012

Victoria University of Wellington Legal Research Paper Series Richardson Paper No. 28

IVOR RICHARDSON, Victoria University of Wellington - Faculty of Law

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The search for simplicity in legislative drafting affects all legislatures. It is also central to the work of the New Zealand Law Commission and of governments in other comparable jurisdictions. Rather than exploring a range of statutes in various jurisdictions, this article focuses on income tax. It does so for two reasons. The first is that income tax has been crucial to the funding of government in common law jurisdictions and to achieving a legislative balance between simplicity and other criteria of an acceptable tax system. The second is that we can draw on three recent projects to rewrite income tax legislation – in Australia, the United Kingdom and New Zealand.

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About this e.Journal

The Victoria University of Wellington was founded in 1899 to mark the Diamond Jubilee of the reign of Queen Victoria of Great Britain and of the then British Empire. Law teaching started in 1900. The Law Faculty was formally constituted in 1907. The first dean was Richard Maclaurin (1870-1920), an eminent scholar of both law and mathematics. Maclaurin went on to lead the Massachussetts Institute of Technology as President in its formative years. Early professors included Sir John Salmond (1862-1924), still one of the Common Law's leading scholars. His texts on jurisprudence and torts have gone through many editions and remain in print.

Alumni include Sir Robin Cooke (1926-2006), one of the leading judges of the British Commonwealth. As Baron Cooke of Thorndon, he sat on over 100 appeals to the Judicial Committee of the House of Lords, one of very few Commonwealth judges ever appointed to do so.

Since 1996 the <u>Law School</u> has occupied the Old Government Building in central Wellington. Designed by William Clayton and opened in 1876 to house New Zealand's then civil service, the building is a particularly fine example of Italianate neo-Renaissance style. Unusually among large colonial official buildings of the time it is constructed of wood, apart from chimneys and vaults.

The School is close to New Zealand's Parliament, courts, and the headquarters of government departments. Throughout Victoria's history, our law teachers have contributed actively to policy formation and to law reform. As a result, in addition to many scholarly articles and books, the Victoria SSRN pages include a number of official reports.

Victoria graduates approximately 230 LLB and LLB(Hons) students each year, and about 60 LLM students. The faculty has an increasing number of doctoral students. Ordinarily there are ten to twelve students engaged in PhD research.

Victoria University observes the British system of academic ranks. In North American terms, lecturers and senior lecturers are tenured doctrinal scholars, not legal writing teachers. A senior lecturer corresponds approximately to a North American associate professor in rank.

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