

**LEGAL SCHOLARSHIP NETWORK: LEGAL STUDIES RESEARCH PAPER SERIES****VICTORIA UNIVERSITY OF WELLINGTON LEGAL RESEARCH PAPERS**

Vol. 3, No. 13: Oct 7, 2013

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Part IV Fundamentals of Tax Law and Policy

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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## **LEGAL SCHOLARSHIP NETWORK: LEGAL STUDIES RESEARCH PAPER SERIES**

### **VICTORIA UNIVERSITY OF WELLINGTON LEGAL RESEARCH PAPERS**

["The Legacy of United Kingdom Tax Law Concepts on the Tax Laws of New Zealand"](#) 

[2008] British Tax Review 285

[Victoria University of Wellington Legal Research Paper Series Richardson Paper No. 19](#)

[IVOR RICHARDSON](#), Victoria University of Wellington - Faculty of Law  
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The article explores the legacy of British tax concepts on the development of New Zealand tax laws. After an historical sketch of the legislation leading through to the total rewrite of income tax law in plain English user-friendly style in the Income Tax Act 2007, the article charts the moves from the British scheduler-type calculation of profits and gains to gross and net income, including partial recognition of accounting principles and commercial practices. It also explores what seems in hindsight the somewhat surprising application in the different social and economic conditions of New Zealand of the concepts of trust law reflected in the historical British approach excluding capital gains from the calculation of income.

["The Concept of Income and Tax Policy"](#) 

Canterbury Law Review, Vol. 4, pp. 203, 1990

[Victoria University of Wellington Legal Research Paper Series Richardson Paper No. 20](#)

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This paper describes the relevance to lawyers and law students of the concept of income for tax purposes and tax policy. Three reasons are given for law practitioners to have an understanding of the policies underlying tax legislation: the complexity of the legislation; the fact that it can never be a complete code, and so it is therefore necessary for those interpreting and administering tax legislation to have an understanding of the underlying policies; and the frequent changes to tax legislation which reflect the changing perceptions of the public policies involved. Concerning the concept of income, there is a discussion of the difference between economists' definition of income and the judicial approach. Giving as examples the distinction between income and capital gains and the problem of the timing of the recognition of income and gains, the author shows that there is still a significant gulf between the concept of income held by economists, and the concepts adopted by the courts and applied by lawyers, accountants, and the Inland Revenue Department.

Abstract by Allegra Crawford.

["Tax Law: How Can the System Generate the Cash Needs of Government, and Still Be Fair to the](#)

## [Ordinary Taxpayer?"](#)

New Zealand Law Conference "The Law and Politics" Conference Papers, Volume 2, p. 200, 1993  
[Victoria University of Wellington Legal Research Paper Series Richardson Paper No. 21](#)

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[DAVID HENRY](#), former Commissioner of Inland Revenue

A discussion by a panel of experts, including Sir Ivor Richardson, of topical tax issues, including: (1) the scope for taxpayers to seek judicial review by the courts of the exercise of the Commissioner of Inland Revenue's powers, with particular reference to information gathering by the CIR at the pre-assessment stage and challenging the correctness of assessments; and (2) the role and meaning of the general anti-avoidance provision.

## ["Foreword to Taxation Issues in the Twenty-First Century"](#)

TAXATION ISSUES IN THE TWENTY-FIRST CENTURY, Adrian Sawyer, ed., University of Canterbury Centre for Commercial and Corporate Law, Christchurch, 2006

[Victoria University of Wellington Legal Research Paper Series Richardson Paper No. 22](#)

[IVOR RICHARDSON](#), Victoria University of Wellington - Faculty of Law

Email: [richardsons@xtra.co.nz](mailto:richardsons@xtra.co.nz)

This short piece constitutes the forward to a collection of essays entitled Taxation Issues in the Twenty-First Century. In commending the work of the contributors, Sir Ivor highlights the complexity of the New Zealand tax system, the recent changes to the system, and the importance of learning from these changes for future development and improvement.

Abstract by Holly Hill.

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## About this eJournal

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 Massachusetts 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 [Law School](#) 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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