

TAXN 302

View Online



'Black (2012), Should Fresh Fruit and Vegetables Be Zero-Rated for GST?' [2012] NZ Tax Planning Reports

'Cnossen (2011), "A VAT Primer for Lawyers, Economists, and Accountants"'

Cnossen, Sijbren, 'Cnossen (2009), A VAT Primer for Lawyers, Economists, and Accountants.' in Tax Notes (2009) 687

<[http://www.taxanalysts.com/www/freefiles.nsf/Files/VATReader.pdf/\\$file/VATReader.pdf](http://www.taxanalysts.com/www/freefiles.nsf/Files/VATReader.pdf/$file/VATReader.pdf)>

'Commissioner of Taxation v. Luxottica Retail Australia Pty Limited (2011)'

<<http://law.ato.gov.au/atolaw/view.htm?DocID=LIT/ICD/2007/3489/00001>>

David White, Marie Pallot, 'Pallot & White (2002), Improvements to the GST Treatment of Financial Services - the Proposed New Zealand Approach - IBFD' 13(6) 481

<<http://online.ibfd.org/kbase/#topic=doc&url=/collections/ivm/pdf/ivm060204.pdf>>

Krever, Richard E and David Ian White, 'Blanchard (2007), "Some Basic Concepts of New Zealand GST" in GST in Retrospect and Prospect' (Thomson Brookers)

Krever, Richard E and David Ian White, 'Blanchard (2007), "Some Basic Concepts of New Zealand GST" in GST in Retrospect and Prospect' (Thomson Brookers)

Millar, Rebecca Mescal, 'Millar (2008), Sources of Conflict in Cross-Border Services Rules for VAT' [2008] SSRN Electronic Journal

'Mirrlees Review (2011), The Economic Approach to Tax Design'

<<https://www.ifs.org.uk/uploads/mirrleesreview/design/ch2.pdf>>

'NZ IRD (2011), Changes to the GST Rules' 23(No 1) 28

<<https://www.ird.govt.nz/resources/2/e/2edab397-fe99-474f-998a-6b1ffb7a6ce0/tib-vol23-no1.pdf>>

Pearson, Keating & Macalister (2016), GST in New Zealand

<http://primo-direct-apac.hosted.exlibrisgroup.com/primo_library/libweb/action/display.do?tabs=requestTab&ct=display&fn=search&doc=64VUW_INST21199988490002386&indx=1&reclds=64VUW_INST21199988490002386&recldxs=0&elementId=0&renderMode=poppedOut&displayMode=full&frbrVersion=&frbg=&dsent=0&scp.scps=scope%3A%28JNZS_vuw_ac_nz%29%2Cscope%3A%28Exams_vuw_ac_nz%29%2Cscope%3A%28NZJIR_vuw_ac_nz%29%2Cscope%3A%28researcharchive_vuw_ac_nz%29%2Cscope%3A%28NZREF_vuw_ac_nz%29%2C>

pe%3A%28AJL_vuw_ac_nz%29%2Cscope%3A%28LEW_vuw_ac_nz%29%2Cscope%3A%28KOTARE_vuw_ac_nz%29%2Cscope%3A%28NZAROE_vuw_ac_nz%29%2Cscope%3A%2864VUW%29%2Cprimo_central_multiple_fe&tb=t&vl(547469497UI0)=any&vid=VUW&mode=Basic&srt=rank&tab=all&dum=true&vl(freeText0)=GST%20in%20New%20Zealand%20&dstmp=1461626953733>

'White & Trombitas (2012) "New Zealand" in The Future of Indirect Taxation: Recent Trends in VAT and GST Systems around the World' (Wolters Kluwer Law & Business, Kluwer Law International) 355

White & Trombitas (2014), 'New Zealand' in Improving VAT/GST: Designing a Simple and Fraud-Proof Tax System 255

White, David, White (2011), 'Revenue Reach Entails Revenue Risk: GST and Real Property in New Zealand' (Thomson Reuters (Professional) Australia, 2011)

'Auckland Institute of Studies v Commissioner (2002)'
<<https://www.ird.govt.nz/resources/9/f/9f779919-7f11-4eaf-8937-66bfd00de8d4/tib-vol14-no06.pdf>>

'Budget at a Glance 2016, The Treasury - New Zealand'
<<http://www.treasury.govt.nz/budget/2016/at-a-glance>>

'De Leifde (1994), "Reform of the Australian Wholesale Sales Tax" (1994) 4(2) Revenue Law Journal 182' <<http://www.austlii.edu.au/au/journals/RevenueLawJl/1994/11.html>>

'Dickson & White (2010), "Commentary" on the New Zealand Experience of GST in Mirrlees et al, Eds, Dimensions of Tax Design' 387
<<https://www.ifs.org.uk/uploads/mirrleesreview/dimensions/ch4.pdf>>

'IRD TIB (1995), Whether an Activity Is a GST Taxable Activity or a Hobby'
<<https://www.ird.govt.nz/resources/5/4/54da42f9-8c7f-4e67-bb74-4f366be58c46/tib-vol6-no14.pdf>>

'Kenny (2000), "The GST Food Exemption" (2000) JAT Vol 3(6) 424-439'
<http://jausttax.com/Articles_Free/JAT%20Volume%2003,%20Issue%206%20-%20Kenny.pdf>

'Krever & White, Eds (2007), GST in Retrospect and Prospect'
<[2/3](http://primo-direct-apac.hosted.exlibrisgroup.com/primo_library/libweb/action/display.do?tabs=requestTab&ct=display&fn=search&doc=64VUW_INST21152844780002386&indx=1&reclds=64VUW_INST21152844780002386&recldxs=0&elementId=0&renderMode=poppedOut&displayMode=full&frbrVersion=&frbg=&ac=03%3D231%2606%3D12%2609%3D1%26&&dscnt=0&scp.scps=scope%3A%28JNZS_vuw_ac_nz%29%2Cscope%3A%28Exams_vuw_ac_nz%29%2Cscope%3A%28NZJIR_vuw_ac_nz%29%2Cscope%3A%28researcharchive_vuw_ac_nz%29%2Cscope%3A%28NZREF_vuw_ac_nz%29%2Cscope%3A%28AJL_vuw_ac_nz%29%2Cscope%3A%28LEW_vuw_ac_nz%29%2Cscope%3A%28KOTARE_vuw_ac_nz%29%2Cscope%3A%28NZAROE_vuw_ac_nz%29%2Cscope%3A%2864VUW%29%2Cprimo_central_multiple_fe&tb=t&vl(547469497UI0)=any&vid=VUW&mode=Basic&srt=rank&tab=all&dum=true&vl(freeText0)=gst%20in%20retrospect%20and%20prospect%20%2C%20krever%20richard%20e&dstmp=1461626422211></p>
</div>
<div data-bbox=)

'McKenzie (2012), GST : A Practical Guide'

<['NZ IRD \(2017\), Services Connected to Land, Special Report'](http://primo-direct-apac.hosted.exlibrisgroup.com/primo_library/libweb/action/display.do?tabs=requestTab&ct=display&fn=search&doc=64VUW_INST21153906820002386&indx=1&reclids=64VUW_INST21153906820002386&reclidx=0&elementId=0&renderMode=poppedOut&displayMode=full&frbrVersion=&frbrSourceidDisplay=64VUW_INST&frbrIssnDisplay=&dscnt=1&vl(547469497UI0)=any&frbrRecordsSource=Primo+Local&vid=VUW&mode=Basic&lastPag=&rftGrp=frbr&frbrJtitleDisplay=&tab=all&dstmp=1461626591690&frbg=448167627&lastPagIndx=1&frbrSrt=date&frbrEIssnDisplay=&scp.scps=scope%3A%28JNZS_vuw_ac_nz%29%2Cscope%3A%28Exams_vuw_ac_nz%29%2Cscope%3A%28NZJIR_vuw_ac_nz%29%2Cscope%3A%28researcharchive_vuw_ac_nz%29%2Cscope%3A%28NZREF_vuw_ac_nz%29%2Cscope%3A%28AJL_vuw_ac_nz%29%2Cscope%3A%28LEW_vuw_ac_nz%29%2Cscope%3A%28KOTARE_vuw_ac_nz%29%2Cscope%3A%28NZAROE_vuw_ac_nz%29%2Cscope%3A%2864VUW%29%2Cprimo_central_multiple_fe&tb=t&cs=frb&fctV=448167627&srt=rank&fctN=facet_frbrgroupid&dum=true&vl(freeText0)=mckenzie%20practical%20gst></p>
</div>
<div data-bbox=)

<<https://taxpolicy.ird.govt.nz/sites/default/files/2017-sr-gst-services-land.pdf>>

'NZ IRD, E-Commerce and GST (E-Commerce and Tax)'

<<https://www.ird.govt.nz/ecommerce-tax/ecommerce-gst/business-australian-ecommerce-gst.html>>

'NZ IRD, GST and Bodies Corporate' 33

<<http://www.ird.govt.nz/resources/5/3/53d2ea0c-af9c-4dbb-9f9f-65aca0dbced8/tib-vol28-no3.pdf>>

'NZ Officials (2009), Changing the Rate of GST: Fiscal, Efficiency and Equity Considerations'

<http://www.victoria.ac.nz/sacl/centres-and-institutes/cagtr/twg/publications/GST_paper.pdf>

'OECD (2015), International VAT/GST Guidelines'

<<https://www.oecd.org/tax/consumption/international-vat-gst-guidelines.pdf>>

'Regulatory Impact Statement, Bodies Corporate GST Obligations'

<http://www.treasury.govt.nz/publications/informationreleases/ris/pdfs/ris-ird-bcg-feb15.pdf/at_download/file>

Steel, William, 'Steel (2013), E-Commerce and Its Effect upon the Retail Industry and Government Revenue'

<<http://booksellers.co.nz/sites/default/files/E-Commerce-and-its-effect-upon-the-Retail-Industry-and-Government-Revenue.pdf>>

'Tax Review 2001, Issues Paper, "Frameworks", Chap 1, Pp 5-26'

<<http://www.treasury.govt.nz/publications/reviews-consultation/taxreview2001/taxreview2001-issues.pdf>>

'Victoria University of Wellington Tax Working Group Report (2010)'

<<http://www.victoria.ac.nz/sacl/centres-and-institutes/cagtr/pdf/tax-report-website.pdf>>