

# TAXN201 Introduction to Taxation

Introduction to Taxation

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'A Taxpayer v Commissioner of Inland Revenue' (1997) 18 NZ Tax Cases

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'Birkdale Service Station Limited v Commissioner of Inland Revenue (Court of Appeal)' (2000) 19 NZ Tax Cases

<[http://intelliconnect.wkasiapacific.com/scion/secure/ctx\\_TRUE/index.jsp?cpid=WKAP-TAL-IC&is\\_citator=false&link\\_type=1&document\\_id=io893787sl44349100&cfu=default&1468796552365=#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io893787sl44349100&cfu=default&1468796552365=#page[3])>

'Birkdale Service Station Limited v Commissioner of Inland Revenue (High Court)' (1999) 19 NZ Tax Cases

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'Bryson v Three Foot Six Limited' (2005) 22 NZ Tax Cases

<[http://intelliconnect.wkasiapacific.com/scion/secure/ctx\\_TRUE/index.jsp?cpid=WKAP-TAL-IC&1468797384702=&is\\_citator=false&link\\_type=1&document\\_id=io681801sl23466955&cfu=default#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&1468797384702=&is_citator=false&link_type=1&document_id=io681801sl23466955&cfu=default#page[3])>

Coleman, James, New Zealand Taxation 2019: Principles, Cases and Questions, vol New Zealand Taxation (Thomson Brookers, 2018)

'Commissioner of Inland Revenue v Inglis' (1992) 14 NZ Tax Cases

<[http://intelliconnect.wkasiapacific.com/scion/secure/ctx\\_TRUE/index.jsp?cpid=WKAP-TAL-IC&is\\_citator=false&link\\_type=1&document\\_id=io891277sl44306603&cfu=default&1468797656826=#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io891277sl44306603&cfu=default&1468797656826=#page[3])>

'Commissioner of Inland Revenue v National Distributors Limited' (1989) 11 NZ Tax Cases

<[http://intelliconnect.wkasiapacific.com/scion/secure/ctx\\_TRUE/index.jsp?cpid=WKAP-TAL-IC&is\\_citator=false&link\\_type=1&document\\_id=io890040sl44286274&cfu=default&1468797443051=#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io890040sl44286274&cfu=default&1468797443051=#page[3])>

'Commissioner of Inland Revenue v Stockwell' (1992) 14 NZ Tax Cases

<[http://intelliconnect.wkasiapacific.com/scion/secure/ctx\\_TRUE/index.jsp?cpid=WKAP-TAL-IC&is\\_citator=false&link\\_type=1&document\\_id=io891280sl44306655&1468797599294=&cfu=default#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io891280sl44306655&1468797599294=&cfu=default#page[3])>

'Enterprise Cars Limited v Commissioner of Inland Revenue' (1988) 10 NZ Tax Cases

<[http://intelliconnect.wkasiapacific.com/scion/secure/ctx\\_TRUE/index.jsp?cpid=WKAP-TAL-IC&is\\_citator=false&link\\_type=1&document\\_id=io889480sl44277705&cfu=default&1468797322939=#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io889480sl44277705&cfu=default&1468797322939=#page[3])>

'Grieve v Commissioner of Inland Revenue' (1984) 6 NZ Tax Cases

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'King & Ors v Commissioner of Inland Revenue' (2006) 22 NZ Tax Cases

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'Rank Xerox NZ Limited v Commissioner of Inland Revenue' (1983) 6 NZ Tax Cases

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'Reid v Commissioner of Inland Revenue (Court of Appeal)' (1985) 7 NZ Tax Cases

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'Reid v Commissioner of Inland Revenue (High Court)' (1983) 6 NZ Tax Cases

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'TNT Worldwide Express (NZ) Limited v Cunningham' (1993) 15 NZ Tax Cases

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'A Tax System for New Zealand's Future'

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

'Budget at a Glance 2018'

<<https://treasury.govt.nz/publications/glance/budget-glance-2018>>

'Future of Tax: Interim Report | The Tax Working Group'

<<https://taxworkinggroup.govt.nz/resources/future-tax-interim-report>>