

TAXN201 Introduction to Taxation

Introduction to Taxation

View Online



'A Tax System for New Zealand's Future' (no date). Available at:
<http://www.victoria.ac.nz/sacl/centres-and-institutes/cagtr/pdf/tax-report-website.pdf>.

'A Taxpayer v Commissioner of Inland Revenue' (1997) NZ Tax Cases, 18. Available at:
[http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io892954sl44335117&1468794155942=&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=io892954sl44335117&1468794155942=&cfu=default#page[3]).

'Birkdale Service Station Limited v Commissioner of Inland Revenue (Court of Appeal)' (2000) NZ Tax Cases, 19. Available at:
[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) NZ Tax Cases, 19. Available at:
[http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?1468796488994=&cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io893578sl44345899&cfu=default#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?1468796488994=&cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io893578sl44345899&cfu=default#page[3]).

'Bryson v Three Foot Six Limited' (2005) NZ Tax Cases, 22. Available at:
[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]).

'Budget at a Glance 2018' (no date). Available at:
<https://treasury.govt.nz/publications/glance/budget-glance-2018>.

Coleman, J. (2018) New Zealand Taxation 2019: Principles, Cases and Questions. Wellington, N.Z.: Thomson Brookers.

'Commissioner of Inland Revenue v Inglis' (1992) NZ Tax Cases, 14. Available at:
[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) NZ Tax Cases, 11. Available at:
[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) NZ Tax Cases, 14. Available at: [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) NZ Tax Cases, 10. Available at: [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]).

Future of Tax: Interim Report | The Tax Working Group (no date). Available at: <https://taxworkinggroup.govt.nz/resources/future-tax-interim-report>.

'Grieve v Commissioner of Inland Revenue' (1984) NZ Tax Cases, 6. Available at: [http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io887645sl44252114&1468796307875=&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=io887645sl44252114&1468796307875=&cfu=default#page[3]).

'King & Ors v Commissioner of Inland Revenue' (2006) NZ Tax Cases, 22. Available at: [http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io681935sl23470128&cfu=default&1468797701429=#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io681935sl23470128&cfu=default&1468797701429=#page[3]).

'Rank Xerox NZ Limited v Commissioner of Inland Revenue' (1983) NZ Tax Cases, 6. Available at: [http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?1468796425536=&cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io887576sl44251044&cfu=default#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?1468796425536=&cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io887576sl44251044&cfu=default#page[3]).

'Reid v Commissioner of Inland Revenue (Court of Appeal)' (1985) NZ Tax Cases, 7. Available at: [http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?1468794391345=&cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io888273sl44260473&cfu=default#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?1468794391345=&cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io888273sl44260473&cfu=default#page[3]).

'Reid v Commissioner of Inland Revenue (High Court)' (1983) NZ Tax Cases, 6. Available at: [http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io887627sl44251804&cfu=default&1468794258363=#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&link_type=1&document_id=io887627sl44251804&cfu=default&1468794258363=#page[3]).

'TNT Worldwide Express (NZ) Limited v Cunningham' (1993) NZ Tax Cases, 15. Available at: [http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&1468796662235=&link_type=1&document_id=io891540sl44310878&cfu=default#page\[3\]](http://intelliconnect.wkasiapacific.com/scion/secure/ctx_TRUE/index.jsp?cpid=WKAP-TAL-IC&is_citator=false&1468796662235=&link_type=1&document_id=io891540sl44310878&cfu=default#page[3]).