

New Zealand Tax History Bibliography

Introduction

“The spirit of a people, its cultural level, its social structure, the deeds its policy may prepare... all this and more is written in fiscal history. He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else”

Joseph Schumpeter quoted in RA Musgrave “Schumpeter’s crisis of the tax state: an essay in fiscal sociology” (1992) 2 J Evol Econ 90

The recognition of taxation’s importance in understanding a nation’s cultural and political history has generated a substantial body of tax history scholarship, particularly in the United Kingdom. While significant progress has been made over the last quarter-century in documenting New Zealand’s own tax history, much remains to be done.

This bibliography is a good-faith attempt to compile all that has been written on the subject thus far. It is hoped that this compilation will assist those interested in tax history to form a clear picture of the field as it stands and illuminate the gaps in the record that remain.

To assist readers in navigating this list, works in this bibliography have been grouped into the following four categories:

- **New Zealand Tax History Studies**
Works primarily concerned with New Zealand’s tax history.
- **“Marginal” Tax History Studies**
This category includes works covering events that were recent at the time of publication. This would include, for example, a 1990 publication on tax reforms occurring between 1980 and 1990.

More problematically, this category also includes works which are not primarily historical but nonetheless are deemed to include substantial historical content. Defining a precise threshold of substantiality is challenging. While it is routine for such works to include a brief historical introduction, something more than that is required to warrant inclusion.

- **Comparative Tax History Studies**
Works examining New Zealand's tax history alongside that of one or more other jurisdictions.
- **Overseas Tax History Studies Authored by New Zealanders**
Works authored by New Zealanders that examine the tax history of other jurisdictions.

Within each category, texts are organised alphabetically by the author's surname. Topic keywords have been included for ease of searching. These classifications are necessarily imprecise and are intended to offer no more than a broad indication of the subjects covered.

Comments and suggestions may be directed to Olivia Ilievska.

Professor Michael Littlewood

Faculty of Law, University of Auckland

m.littlewood@auckland.ac.nz

Olivia Ilievska

Summer Research Scholar, University of Auckland

osum247@aucklanduni.ac.nz

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*New Zealand Tax History Studies***B**

Jonathan Barrett "The Tariff and Customs Houses in New Zealand, 1841-1914" (2022) 28 NZJTLTP 413

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: architecture, customs houses, customs duties, tariffs, income tax, stamp duties, land tax, excise duties, colonialism

Jonathan Barrett and Andrew MC Smith "'This is the Trekka': The Causes and Effects of Fiscal Measures on New Zealand's Motor Vehicle Production and Consumption (1938-1998)" (2025) 31 NZJTLTP 177

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: tariffs, customs duties, tax determinism

Jonathan Barrett "Exploitation, Exchange, and Discontent: New England Whalers and New Zealand's First Tax Laws" (January 2024) SSRN

[\[External Link\]](#)

Time period(s): 1840-1889

Topics: whalers, customs duties, colonialism

Aditya Basrur "The Conception and Birth of the Stamp Duties Act 1866" (2008) 14 NZJTLTP 45

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: customs duties, stamp duties, colonialism

Richard Boast "Rating of Maori land: A legal history" (2021) 52(4) VUWLR 709

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: land taxes, Māori land, local government taxation

Petra Bogle "New Zealand's 19th century dog taxes" (2022) 28 Auckland U L Rev 78

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: dog taxes, discriminatory taxation

C

Annie Cho "The Five Phases of Company Taxation in New Zealand: 1840-2008" (2008)

14 Auckland U L Rev 150

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: income tax, corporate taxation, property tax

Catherine Comyn "Settler Bankruptcy and the Politics of Colonial Taxation" in *The Financial Colonisation of Aotearoa* (Economic and Social Research Aotearoa, Auckland, 2022) 90

[\[Library Link\]](#)

Time period(s): 1840-1889

Topics: colonialism, Māori land, discriminatory taxation, capital gains, excise duties, customs duties

Catherine Comyn "The Hokianga Dog Tax Uprising" in *The Financial Colonisation of Aotearoa* (Economic and Social Research Aotearoa, Auckland, 2022) 114

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: colonialism, Māori land, discriminatory taxation, dog taxes

Catherine Cumming "The Hokianga Dog Tax Uprising" (2021) 11 *Counterfutures* 18
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: colonialism, Māori land, discriminatory taxation, dog taxes

Johan Christensen "Bringing the bureaucrats back in: neo-liberal tax reform in New Zealand" (2012) 32(2) *J Public Policy* 141
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax, GST, tax reform

D

Pam Davidson "The property charging provisions - a brief history" in Paul Barber and John Prebble (eds) *Taxation of property transactions in New Zealand* (Thomson Reuters, Wellington, 2016) 5
[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: property tax, land tax

Ian Dickson "The New Zealand GST Policy Choice: An Historical and Policy Perspective" in Richard Krever and David White (eds) *GST in Retrospect and Prospect* (Brookers, Wellington, 2007) 45
[\[Library Link\]](#)

Time Period(s): 1940-1989

Keywords: GST

Roger Douglas "The New Zealand GST Policy Choice and its Political Implications" in Richard Krever and David White (eds) *GST in Retrospect and Prospect* (Brookers, Wellington, 2007) 65

[\[Library Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: GST

E

Craig Elliffe "The New Zealand International Tax Experience — A Brief History" in *International and Cross-Border Taxation in New Zealand* (2nd ed) (Thomson Reuters, Sydney, 2018) 7

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: international taxation, tax treaties

F

Luke Facer "The introduction of income tax in New Zealand" (2006) 12 *Auckland U L Rev* 44

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939

Topics: income tax, land tax

G

Frederick James Gair "History and theory of local body rating in New Zealand" (MCom Thesis, University of Otago, 1928)

[\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: land tax, local government taxation, colonialism

Paul Goldsmith *We won, you lost, eat that!: a political history of tax in New Zealand since 1840* (David Ling Publishing, Auckland, 2008)

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: customs duties, excise duties, stamp duties, death duties, estate duties, gift duties, sin taxes, cheque duties, land tax, property tax, income tax, sales tax, corporate taxation, excess profits tax, poll tax, local government taxation, Māori land, GST, tax avoidance

Michael Gousmett "The History of Charitable Purpose Tax Concessions in New Zealand: Part 1" (2013) 19 NZJTL 139

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: charities, concessions, income tax

Michael Gousmett "The History of Charitable Purpose Tax Concessions in New Zealand: Part 2" (2013) 19 NZJTL 248

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: charities, concessions, income tax

Michael Gousmett "1987: Roger Douglas's Failed Attempt to Tax Charities" (2013) 19 NZJTL 279

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989

Topics: charities, concessions, income tax

Richard Green "Consulting the Public in Developing a GST" in Richard Krever and David White (eds) *GST in Retrospect and Prospect* (Brookers, Wellington, 2007) 13

[\[Library Link\]](#)

Time period(s): 1940-1989

Topics: GST

Ella Griffiths "New Zealand's first double tax agreement: the United Kingdom-New Zealand treaty of 1947" (2024) 22(2) eJTR 222

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989

Topics: international taxation, tax treaties

Shelley Griffiths "Income Tax in New Zealand, 1914–18: The World War I Watershed" in Peter Harris and Dominic de Cogan (eds) *Studies in the History of Tax Law Volume 9* (Hart Publishing, Oxford, 2019) 469

[\[External Link\]](#)

Time period(s): 1890-1939

Topics: income tax, corporate taxation, land tax, customs duties

Shelley Griffiths "Lex Aotearoa: A Moment of Intersection, the 1952 Commission of Inquiry into the Taxation of Maori Authorities" in Peter Harris and Dominic de Cogan (eds) *Studies in the History of Tax Law Volume 10* (Hart Publishing, Oxford, 2021) 313

[\[External Link\]](#)

Time period(s): 1940-1989

Topics: income tax, Māori land

Shelley Griffiths "The Historical Meaning of 'Income' in New Zealand Taxation Statutes, Cases and Administration, 1891–1925" in Peter Harris and Dominic de Cogan (eds) *Studies in the History of Tax Law Volume 8* (Hart Publishing, Oxford, 2017) 419
[\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: income tax, trusts, land tax, property tax, customs duties, excise duties, tax litigation

H

Dylan Hobbs "The Use of Land Value Taxation in New Zealand (1891-1991)" (PhD Thesis, Victoria University of Wellington, 2020)
[\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: land tax, property tax, Māori land, tax avoidance, capital gains, tax litigation, local government taxation, gift duties, death duties, estate duties, customs duties, income tax

Geoff Harley "Reflections on Sir Ivor Richardson's Career in Tax Cases" (2002) 8 NZJTL 141
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: tax litigation, income tax, GST, tax avoidance

Kevin John Heagney "The Genesis and Early Evolution of New Zealand Income Tax: An Examination of Governor Fitzroy's Experiments with Taxation, 1843–1845" (PhD Thesis, Massey University, 2009)
[\[External Link\]](#)

Time period(s): 1840-1889

Topics: income tax, land tax, property tax, customs duties, excise duties, tariffs

Alistair Hodson "John George Russell and His Impact on New Zealand Tax Jurisprudence: An Investigative Analysis" (LLM Thesis, University of Auckland, 2013)
[\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: tax avoidance, tax litigation

Keith Hooper and Kate Kearins "Financing New Zealand 1860-1880: Maori land and the wealth tax effect" (2004) 9(2) Account Hist 87
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: colonialism, Māori land, discriminatory taxation

Keith Hooper and Kate Kearins "Substance but not form: capital taxation and public finance in New Zealand, 1840-1859" (2003) 8(2) Account Hist 101
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: discriminatory taxation, Māori land, customs duties, colonialism

Keith Hooper and Kate Kearins "The walrus, carpenter and oysters: Liberal reform, hypocrisy and expertocracy in Maori land loss in New Zealand 1885–1911" (2008) 19(8) Crit Perspect Account 1239
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: discriminatory taxation, Māori land, colonialism, customs duties, local government

Keith Hooper *Taxation as a Social Phenomenon: An Historical Analysis* (Massey University, Discussion Paper No 93, June 1989)

[\[Library Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: international taxation, customs duties, land tax, property tax, sales tax, poll taxes, excise taxes, stamp duties, hearth taxes, window taxes, GST, income tax, estate duties, Roman Empire, United Kingdom

Keith Hooper "Tracing the Origins of Taxation" in *Tax policy & principles: a New Zealand perspective* (Brookers, Wellington, 1998) 1

[\[Library Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: international taxation, customs duties, land tax, property tax, sales tax, poll taxes, excise taxes, stamp duties, hearth taxes, window taxes, GST, income tax, estate duties, Roman Empire, United Kingdom

Keith Hooper and Kate Kearins "The walrus, carpenter and oysters: Liberal reform, hypocrisy and expertocracy in Maori land loss in New Zealand 1885–1911" (2008) 19(8) *Crit Perspect Account* 1239

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: discriminatory taxation, Māori land, colonialism, customs duties, local government

Victoria Hyde "The conscription of wealth: the Excess Profits Tax Act 1940" (LLB (Hons) Dissertation, University of Auckland, 2004)

[\[Library Link\]](#)

Time period(s): 1940-1989

Topics: income tax, excess profits tax, corporate taxation

J

Melinda Jacomb "A History of Taxing Capital Gains in New Zealand: Why Don't We?" (2014) 20 Auckland U L Rev 124

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: capital gains, income tax, tax reform

Samuel Johnston "The Introduction of Land Tax in New Zealand in 1878" [2018] BTR 113

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: exemptions, land tax, income tax

Nicola Jones "A history of taxing married women in New Zealand" (2005) 11 Auckland U L Rev 147

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: income tax, discriminatory taxes

K

Ogy Kabzamalov "New Zealand's Forgotten Income Tax" (2010) 16 Auckland U L Rev 26

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: income tax, tax avoidance, customs duties, excise duties, Māori land, colonialism

Kenneth James Keith "The Constitution, Taxation and 'Avoiding Prolixity and Tautology'"
(2021) 52(4) VUWLR 863
[\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax

L

Michael Littlewood "The History of Death Duties and Gift Duty in New Zealand" (2014)
18 NZJTL 66
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: estate duties, death duties, gift duties

Michael Littlewood "Nothing new under the sun" [2023] NZLJ 40
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: tax avoidance, tax litigation

Michael Littlewood "Robert Fitzroy and the Insolvency of the New Zealand Government,
1843-1845" (2021) 29 NZULR 465
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: customs duties, income tax, property tax, local government taxation, excise
duties, colonialism

Michael Littlewood "William Hobson and the Origins of the New Zealand Tax System, 1840–1842" (2017) 23 NZJTL 464
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: customs duties, income tax, land tax, excise duties, local government taxation, colonialism

Michael Littlewood "In the Beginning: Taxation in Early Colonial New Zealand" in Peter Harris and Dominic de Cogan (eds) *Studies in the History of Tax Law Volume 7* (Hart Publishing, Oxford, 2016) 293
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: customs duties, income tax, land tax, property tax, excise duties, local government taxation, colonialism

Michael Littlewood "Sir George Grey's Machiavellian Constitutional and Fiscal Reforms in Aotearoa New Zealand, 1845–76" in Peter Harris and Dominic de Cogan (eds) *Studies in the History of Tax Law Volume 11* (Hart Publishing, Oxford, 2023) 293
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: customs duties, local government taxation, stamp duties, death duties, estate duties, colonialism

M

Andrew Maples and John Minas "Capital Gains Tax Reviews in New Zealand – The First 50 Years (1951-2000) (or the wheel turns slowly)" (2023) 29 NZJTL 79
[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: capital gains, income tax

Andrew Maples "The History of Taxation" in *New Zealand Taxation 2025 Principles, Cases and Questions* (Thomson Reuters, Wellington, 2025) 55

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: customs duties, excise duties, stamp duty, death duty, gift duty, cheque duty, sin taxes, land tax, income tax, sales tax, Egypt, Roman Empire, Europe, United Kingdom

Lisa Marriott and Carolyn Fowler "From social policy to economic policy: taxation incentives for retirement income savings in New Zealand (1910-2005)" (2007) 12(1) *Account Hist* 87

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: retirement savings taxation, superannuation, Australia

David McGill *The guardians at the gate: the history of the New Zealand Customs Department* (Silver Owl Press, Wellington, 1991)

[\[Library Link\]](#)

Time periods(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: customs duties, excise duties, corrective taxation, poll tax, colonialism

Lindsay McKay "Historical aspects of the estate tax" (1978) 8 *NZULR* 1

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989

Topics: estate duties, stamp duties, death duties, gift duties, wealth tax

Gareth Morgan and Susan Guthrie "History of the NZ Tax and Welfare System" in *The Big Kahuna: Turning Tax and Welfare in New Zealand on its head* (The Public Interest Publishing Company Ltd, Wellington, 2011) 57

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: income tax, land tax, superannuation, wealth tax, property tax

Nigel Murphy *The poll-tax in New Zealand: a research paper* (New Zealand Chinese Association, Wellington, 1994)

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: discriminatory taxation, poll tax

N

Matthew Nolan "Tax, transfers, and income inequality in New Zealand during 1988-2013" (PhD Thesis, Victoria University of Wellington, 2019)

[\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax, superannuation

O

Rolland O'Regan *Rating in New Zealand* (Baranduin Publishers Limited, Petone (Wellington), 1985)

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989

Topics: land tax, Māori land, local government taxation

Siew Mei Ou Yang "The Chinese Poll Tax in New Zealand" (LLB (Hons) Dissertation, University of Auckland, 2005)

[\[Library Link\]](#)

Category: New Zealand tax history

Time period(s): 1840-1889, 1890-1939

Topics: discriminatory taxation, poll tax

P

Alison Pavlovich "The Evolution of Tax Competition in 1990s New Zealand" (2022) 28 NZJTL 181

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1990-present

Topics: tax competition

Victoria Plekhanova "The Evolution of the Income Tax Nexus Rules in New Zealand's Statutes" (2023) 31 NZULR 139

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: income tax, tax reform, corporate taxation, property tax

John Prebble "Historic Landscape of Tax Avoidance in New Zealand" in *Fundamentals of Income Taxation* (Thomson Reuters, Wellington, 2018) 391

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: tax avoidance, tax litigation

R

Keith Rankin "New Zealand Income Tax Policy 1973-1982 and its Legacy" (2006) 12 NZJTL 10

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax, exemptions

Keith Rankin "New Zealand's Income Tax in the Rollercoaster Muldoon Years: 1967-84" (paper presented to Asia Pacific Economic and Business History conference, Hamilton, February 2014)

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989

Topics: income tax, exemptions

Keith Rankin "Flat tax in New Zealand: Unemployment and social security taxes 1930-70" (paper presented to Conference of the New Zealand Association of Economists, Auckland, June 2016)

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989

Topics: income tax, exemptions, superannuation

Pita Rikys *The Valuation for and Rating of Maori Land* (Te Ngutu o te Ika, Oneroa, Waiheke, 2001)

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: land tax, Māori land

Frank Rogers "The single tax movement in New Zealand" (MA Thesis, University of Auckland, 1949)

[\[Library Link\]](#)

Time period(s): 1840-1889

Topics: land tax

Isobel Ryan "A Compendious Mode of Raising Revenue: Customs duties in New Zealand 1840-1876" (2024) 30 NZJTL 295

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889

Topics: customs duties, stamp duties, death duties, estate duties, colonialism

S

Adrian Sawyer *The Effectiveness of Tax Reviews in New Zealand: An Evaluation and Proposal for Improvement* (University of Canterbury, 2020)

[\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: land tax, income tax, GST, capital gains, corporate taxation, tax avoidance, fringe benefits tax, tax reform

Matthew Scobie, Holly Willson, Rachael Evans and Madi Williams "Tax justice and Indigenous Sovereignty" (2023) 25(2) J Aust Tax 33

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): pre-1840, 1840-1889

Topics: colonialism, dog tax, customs duties, precolonial taxation

Andrew MC Smith "A History of New Zealand's Double Tax Agreements" (2010) 16 NZJTL 105

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: income tax, exemptions, international taxation, tax treaties

Andrew MC Smith "The History of New Zealand's Double Tax Conventions" in Michael Lang and Ekkehart Reimer (eds) *The History of Double Taxation Conventions in the Pre-BEPS Era* (IBFD Publications, Amsterdam, 2020) 693

[\[Library Link\]](#)

Time period(s): 1890-1939, 1940-1989, 1990-present

Topics: income tax, exemptions, international taxation, tax treaties

Andrew MC Smith "Negotiating Double Tax Agreements Without the OECD Model Agreement: New Zealand's Early Double Tax Agreements" (April 2013) SSRN.

[\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989

Topics: income tax, exemptions, international taxation, tax treaties

Robert Stephens "The Economic and Equity Effects of GST in New Zealand" in Richard Krever and David White (eds) *GST in Retrospect and Prospect* (Brookers, Wellington, 2007) 65

[\[Library Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: GST

T

Taxation Review Committee *Taxation in New Zealand: Report of the Taxation Review Committee* (Government Printer, Wellington, 1967) [*The Ross Report*]

[\[Library Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989

Topics: customs duties, excise duties, stamp duty, death duty, gift duty, cheque duty, land tax, income tax, sales tax

Jeff Todd "Implementing GST — Information, Education, Co-ordination" in Richard Krever and David White (eds) *GST in Retrospect and Prospect* (Brookers, Wellington, 2007) 27

[\[Library Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: GST

Lydia Tsen, Jagdeep Singh-Ladhar and Howard Davey "The Winebox Inquiry Twenty Years On" (2016) 22 NZJTL 172

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: tax avoidance, tax litigation, tax administration, Cook Islands

V

Rob Vosslamber "Anaesthetising Taxation? Fairness in New Zealand Taxation Discussions" (2023) 25(2) J Aust Tax 54

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: income tax, land tax, tax reform

Rob Vosslamber "Narrating history: New Zealand's 'Black Budget' of 1958" (2012) 17(3) Account Hist 481

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax, excise duties, sin taxes, sales tax

Rob Vosslamber "The road to freedom? Hayek and New Zealand's tax depreciation" (2014) 9(1) JATTA 126

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax, depreciation

Rob Vosslamber "Taxation for New Zealand's future: The introduction of New Zealand's progressive income tax in 1891" (2012) 17(1) Account Hist 105

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: income tax, land tax

Rob Vosslamber "Tax failure: New Zealand's short-lived First World War Excess Profits Tax" (2019) 29(1) Account Hist Rev 79

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989

Topics: income tax, excess profits tax, corporate taxation

Rob Vosslamber "'Removing a Parasitic Element': Speculation, Housing Affordability and the 1973 Property Speculation Tax" (2015) 21 NZJTLTP 169

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989

Topics: property tax, land tax, capital gains, tax reform

Rob Vosslamber and Sue Yong "The stigma of the Chinese poll tax in colonial New Zealand" (2023) 28(1) Account Hist 9

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939

Topics: discriminatory taxation, poll tax

Rob Vosslamber "How Much? Taxation on New Zealanders' Employment Income 1893-1984" (2009) 15 NZJTLTP 299

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1890-1939, 1940-1989

Topics: income tax

Rob Vosslamber "How Much (II)? Income Taxation on Employment 1985-2010" (2011) 17 NZJTLTP 13

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1940-1989, 1990-present

Topics: income tax

Rob Vosslamber "Legal, Accounting, Political or Economic?: The Evolution of Tax Depreciation in New Zealand" (2014) 20 NZJTLTP 124

[\[Library Link\]](#) [\[External Link\]](#)

Time period(s): 1840-1889, 1890-1939, 1940-1989, 1990-present

Topics: income tax, depreciation, tax reform

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