CHAIR



Mike Lennard, Stout Street Chambers, Wellington

Mike specialises in tax disputes and litigation. His career to date has involved eight years' practice as a Crown prosecutor and civil litigation lawyer, then eight years as head of litigation for Inland Revenue, and practice at the independent bar since June 2004.

Mike is a member of the NZLS Taxation Committee and regularly contributes to tax journals. He has been recognised for many years as a leading tax disputes lawyer in both of the leading international reviews.

Non-tax aspects of his practice include intellectual property, competition law, professional negligence, and relationship property litigation. He has a particular interest in financial regulatory and criminal issues, including money laundering and administration of the AML/CFT legislation.

KEYNOTE SPEAKER



Emeritus Professor John Prebble QC, Te Herenga Waka - Victoria University of Wellington, Wellington

John teaches at Te Herenga Waka, as a Gastprofessor at Wirtschaftsuniversität Wien, and as an Adjunct Professor, University of Notre Dame Australia. He is a member of Woodward Street Chambers, Wellington.

SPEAKERS



Henry Brandts-Giesen, Dentons Kensington Swan, Auckland

Henry is the Head of Private Wealth at Dentons Kensington Swan. His advisory practice involves family office design, family business succession planning and governance, family trusts, foreign trusts, charitable trusts, residency by investment, estate planning, relationship property, superannuation trusts, private funds, energy trusts, employee share schemes, fiduciary risk management, captive insurance, FATCA/CRS, and AML/CFT.



Brendan Brown, Mayne Wetherell, Wellington

Brendon is a partner, and head of the tax practice, at Mayne Wetherell. He specialises in corporate and international taxation and has advised on some of New Zealand's most significant commercial transactions and tax disputes.

SPEAKERS



Howard Davis, Inland Revenue, Wellington

Howard is the Tax Counsel Office's Group Leader (Customer Advice), responsible for Inland Revenue's taxpayer rulings service. Prior to joining Inland Revenue, he worked in law and accounting firms in tax



Emma Grigg, Inland Revenue, Auckland

Emma is a Policy Director in Policy and Regulatory Stewardship (PaRS) at Inland Revenue. She has been with IR for 26 years and prior to that worked in law and accounting firms as a tax advisor. Emma has degrees in law and commerce and is a FCA. She is responsible for the development of the Government's Tax Policy Work Programme and for PaRS's external engagement strategy.



Michelle Redington, Inland Revenue, Auckland

Michelle took up her position as Inland Revenue's Chief Tax Counsel in March 2021. She is head of Inland Revenue's Tax Counsel Office, based in Auckland.



Neil Russ, Russ & Associates, Auckland

Neil specialises in corporate and international tax issues, and domestic and cross-border transactions. He formed his current firm after over 20 years as a partner and head of tax at a national law firm. Neil has a multi-jurisdictional background in banking, capital markets, structured finance, venture capital and private equity transactions, and has expertise in AML/CFT matters.

He is Convenor of the NZLS Tax Law Committee.

SPEAKERS



Tania Sauvao, Inland Revenue, Wellington

Tania is the acting Group Leader responsible for Disputes in the Tax Counsel Office (TCO). She has worked in TCO for almost 20 years.



Justin Smith QC, Stout Street Chambers, Wellington

Justin specialises in general corporate and commercial litigation including tax disputes. He is a former Crown Prosecutor and former Council member of the New Zealand Bar Association.



Tori Sullivan, EY Law, Auckland

Tori has extensive experience representing both domestic and international clients in their tax disputes with Inland Revenue, with the tax issues involved being novel and complex.



Stephen Tomlinson, Tomlinson Law, Christchurch

Stephen advises clients (including law firms and accounting firms) on a wide range of taxation and trust law issues. He is a member of the NZLS Taxation Committee and the ADLS Trust Law Committee.

CONTENTS

	RAL ANTI-AVOIDANCE RULES IN THE LIGHT OF THE ARISTOTELIAN PRINC CCLUSION OF CONTRADICTIONS	
	TRACT	
ABS I.	GENERAL ANTI-AVOIDANCE RULES	
II.	EXAMPLE OF AVOIDANCE RULES EXAMPLE OF AVOIDANCE USING A TAX SHELTER	
III.	THE FUNDAMENTAL PROBLEM OF GAARS	
IV.		
V.		
VI.	GAARS AND THE PRINCIPLE OF EXCLUSION OF CONTRADICTIONS	11
	RESOLVING CONFLICTS BETWEEN GAARS AND OTHER RULES OF TAX LAW	
VIII	. Principles of economic substance	15
	PRINCIPLES OF MORALITY	
Χ.	,,,,,,	
	VALIDITY OF CONFLICTING NORMS	
	CONCLUSION	
	ENDIX A: SLIDESHOW NOTESENDIX B: EXTRA MATERIAL	
EMER	GING TAX TRENDS IN TAX CONTROVERSY	31
1.	HOW ARE OTHER REVENUE AUTHORITIES AUDITING TAXPAYERS?	
2.	HOW DOES INLAND REVENUE'S AUDIT STYLE COMPARE TO THE REST OF THE WORLD?	
3.	WHAT ARE OTHER REVENUE AUTHORITIES AUDITING?	
4.	WHAT IS INLAND REVENUE AUDITING IN COMPARISON TO OTHER REVENUE AUTHORITIES?	
CON	ICLUSION	43
	I PRIVACY TO TRANSPARENCY: AN UPDATE ON GLOBAL AND DOMESTIC S	
TO IN	IPROVE TAX COMPLIANCE AND PREVENT MONEY LAUNDERING	45
	RODUCTION	
	VACY: A FUNDAMENTAL HUMAN RIGHT	
	VACY: HOW IT IS ABUSED	
	/ERNMENTS FIGHTING BACK	
	PRIVACY REAR-GUARD?	
	Y THESE THINGS MATTERAT NEXT?	
	AT NEXT?	
	TS, TAX PLANNING AND THE 39% TAX RATE	
	RODUCTION	
	ACT OF THE INCREASE IN THE TOP PERSONAL TAX RATE ON TRUST STRUCTURES	
	V TAX REPORTING REQUIREMENTS FOR TRUSTS ENDIX— CASE STUDY: INCORPORATING A PROFESSIONAL SERVICES FIRM	
	ART, LAW AND SCIENCE OF A TAX DISPUTE	
	RODUCTION	
	EN TO BRIEF A BARRISTER?	
	Y BRIEF A BARRISTER?	
	V TO BRIEF A BARRISTER: FORMALITIES	
	O TO BRIEF?	
	V TO BRIEF: PRACTICALITIESPARING FOR TRIAL	
	NG A GOOD RULING APPLICATION	
	RODUCTION	
	KING A GOOD PRIVATE OR PRODUCT RULING APPLICATION	
	KING A GOOD SHORT-PROCESS RULING APPLICATION	
(117	OBECTION FOR THE INTENTION OF THE STATE OF T	1 40

REMEDIAL ISSUES FRAMEWORK	
A FRAMEWORK FOR THINKING ABOUT REMEDIALS?	145
KEY ISSUES TO BE DISCUSSED:	147
ADDRESSING REMEDIAL ISSUES IN TAX LEGISLATION	149
Introduction	151
THE PURPOSIVE APPROACH	152
"POLICY INTENT" AND THE DECISION IN ROBERTS	157
REMEDIAL AMENDMENT OR PURPOSIVE APPROACH TO INTERPRETATION? A RECENT EXAMPLE	159
Conclusion	163