

19 April 2018

Tax Working Group Secretariat
PO Box 3724
Wellington 6140

By email: submissions@taxworkinggroup.govt.nz

Future of tax

Dear Sir / Madam

The New Zealand Medical Association (NZMA) wishes to provide feedback to help inform the Tax Working Group as it considers proposals to improve the tax system. The NZMA is New Zealand's largest medical organisation, with more than 5,000 members from all areas of medicine. The NZMA aims to provide leadership of the medical profession, and to promote professional unity and values, and the health of all New Zealanders.

We note that the consultation document '*Future of tax*' includes a section on taxes and behaviour. Taxes to intentionally modify behaviour are already levied on harmful substances such as tobacco and alcohol. The NZMA supports the expanded use of fiscal instruments to tackle public health challenges such as obesity and poor oral health. For example, we have called for a tax on sugar-sweetened beverages,¹ as well as evaluation of other fiscal instruments as a means of influencing food consumption. We also ask the Tax Working Group to consider opportunities for the tax system to facilitate addressing the social and environmental determinants of health such as affordable and healthy housing.

We look forward to the Group's publication of an interim report in September. We note that there will be further opportunities for public consultation at that time.

Yours sincerely



Dr Kate Baddock
NZMA Chair

¹ NZMA. Taxes on sugar-sweetened beverages. Position Statement. December 2016. Available from http://www.nzma.org.nz/data/assets/pdf_file/0005/52547/Taxes-on-Sugar-Sweetened-Beverages-December-2016.pdf