

You are cordially invited to attend a jointly sponsored Business Links Seminar entitled:

## *Identifying the Characteristics of a Good Tax System in the 21<sup>st</sup> Century: The Mirrlees Review*

Significant changes in the international economic and political environment and in national economies are forcing countries everywhere to review the design of their tax system and the impact of taxes on national economic performance. One of the largest, independent and holistic reviews of the long-term issues for tax systems in open developed economies is currently being carried out by the UK Institute for Fiscal Studies. The Mirrlees Review, which brings together more than 50 leading experts in tax and public economics from around the world in 13 working groups, is due to be published around December 2008 - see <http://www.ifs.org.uk/mirrleesreview/publications.php>.



Professor Malcolm Gammie, QC

At this jointly sponsored seminar on 20 May, Professor Malcolm Gammie QC will discuss the motivation for the Mirrlees Review, the major changes in the economy, society and politics that are forcing governments to think seriously again about tax design, and the current work of the Mirrlees Review on corporate and international income tax. The increasing mobility of capital across national borders is making the taxation of capital income increasingly difficult at the level of the firm and the individual.

Professor Malcolm Gammie, who currently practises at the Revenue Bar, is one of the five members of the Mirrlees Review core editorial team. Malcolm has always been involved in tax policy work, tax teaching and work for the tax professions. His long association with the Institute for Fiscal Studies (IFS) has included being Chairman of its Executive Committee from 1991 to 1997. He is currently an IFS Research Fellow and director of the IFS Tax Law Review Committee research programme.

**Tuesday, 20 May 2008 from 5.30pm – 7.00pm**  
**Lecture Theatre 2, Rutherford House, 23 Lambton Quay, Wellington**  
**Victoria University of Wellington**

The seminar will be followed by refreshments on the Mezzanine Floor of Rutherford House from 7.00 – 8.00pm.

This is a free seminar. For catering purposes kindly RSVP (acceptances only) by Friday, 16 May 2008 to [vanessa.borg@vuw.ac.nz](mailto:vanessa.borg@vuw.ac.nz) or telephone 04 463 5550.