

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

Tax Knowledge, Tax Agents and Co-operative Compliance: The Implications for New Zealand

A presentation by Professor John Hasseldine (University of Nottingham, UK)
Commentator: Craig Macalister (Tax Director, NZICA)

Tax compliance models are used in New Zealand and Australia to promote a co-operative approach to tax administration. Yet, there have been several criticisms of these compliance frameworks and as all the players have vested roles, the transition from theory to actual practice is often different. This talk highlights the intermediary role of tax agents and reports qualitative research on tax knowledge management from the U.K. to highlight the tensions that exist between customer-friendly initiatives and 'traditional' enforcement options under an adversarial system where the prime concern of policymakers is the threat to public revenue.



John Hasseldine

John Hasseldine is Professor of Accounting and Taxation at University of Nottingham and Co-Director of the University of Nottingham Tax Research Institute. He has worked in the New Zealand Inland Revenue Department as an investigating accountant and at the University of Canterbury as an academic. For the last twenty years, he has been passionate about tax compliance research, working on large projects that involved a change to the status quo. He has close links with HM Revenue & Customs and the National Audit Office in the United Kingdom.



Craig Macalister

Craig Macalister joined the New Zealand Institute of Chartered Accountants towards the end of May 2005 as the Tax Director. Craig was previously KPMG's National Tax Director, working in both the Wellington and Auckland offices.

Prior to joining KPMG, Craig worked at Inland Revenue, working principally in the Department's Policy Advice Division as a Senior Tax Policy Analyst.

Prior to the seminar, you may submit written questions to Vanessa Borg. The Chair will pose them to the speakers during the question segment of the seminar, in addition to taking questions from the floor.

**Tuesday, 17 August 2010 from 7.30 am to 9.00 am
Victoria University of Wellington, Rutherford House,
Lecture Theatre 2, Bunny Street, Wellington.**

The seminar will be preceded by a light breakfast on the Ground Floor of Rutherford House from 7.00 – 7.30 am.

This is a free seminar. For catering purposes kindly RSVP (acceptances only) by Friday, 13 August 2010 to vanessa.borg@vuw.ac.nz or telephone 04 463 5550.