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Making Tax Simpler: Towards a New Tax Administration Act

1. The New Zealand Law Society (Law Society) appreciates the opportunity to comment on *Making Tax Simpler: Towards a New Tax Administration Act – A Government Discussion Document* (the discussion document). The discussion document is divided into several chapters. The Law Society comments below on chapters 2 to 6.

Chapter 2: The Role of the Commissioner of Inland Revenue

2. Chapter 2 proposes "*clarifying*" (although the Law Society considers the correct word is "*amending*") the Commissioner's care and management responsibility, by conferring a level of discretion in some circumstances to fill in gaps or to depart from the law as enacted. It also proposes a clarification to the Commissioner's care and management responsibility in relation to her non-tax social policy functions.

Balancing two roles

3. The Commissioner is required by law to be both responsive "*on matters relating to the collective interests of government*" and statutorily independent in collecting tax and carrying out her other responsibilities such as protecting the integrity of the tax system. The discussion document states that there may be occasions when there are tensions between these competing, mandatory roles. The document supports the retention of the status quo, which is described as requiring the Commissioner to reconcile the two roles, although noting that she may seek ministerial and state sector advice in doing so. Two other options are raised, which would result in one role having priority over the other role in the case of conflict.

4. The discussion document does not provide any examples (actual or hypothetical) of where the roles may conflict, or how reconciliation is possible where the roles conflict, or the possible consequences of prioritising one role over the other.

5. The sharing of information across government agencies is mentioned as central to the cross-government strategy, to support the delivery of services to New Zealanders. However, it is not

clear whether it is being suggested that information-sharing may cause a conflict between the Commissioner's roles, and another chapter of the discussion document proposes changes to the rules regarding the release of information for alignment with other government agencies. The Law Society does not understand how a conflict between the Commissioner's roles could arise relating to information-sharing, given that the Tax Administration Act 1994 (TAA) contains detailed provisions as to when and to whom the Commissioner may release information that she must otherwise keep secret.

6. Accordingly, the Law Society wishes to reserve its position on this issue, and would encourage further elucidation as to the type of conflict envisaged.

Administrative flexibility under the Commissioner's "care and management" responsibility

7. The discussion document notes that, in some cases, the interpretation of the law when applying ordinary statutory interpretation principles may not accord with the policy intent. The discussion document proposes a change to the care and management responsibility to allow the Commissioner some greater "*administrative flexibility*" in limited circumstances, so as to reduce the extent to which Commissioner and taxpayer resources are tied up in outcomes that are said to be inconsistent with both parties' likely practice and expectations. The proposal is that the Commissioner would be able to:

    - apply a policy-based approach to small gaps in the tax legislation;
    - deal pragmatically with legislative anomalies that are minor or transitory;
    - address cases of hardship (inequity) at the margins; and
    - deal with cases in which a statutory rule is difficult to formulate (meaning that the relevant legislation has failed to deal adequately with the particular situation).

8. Examples of the first two kinds of cases are provided in the discussion document. With both examples, it is said that the policy intent and desired outcome are clear (presumably based on policy documents and explanatory notes to the legislation). With the second example, it is also said that a bill before Parliament provides for a drafting error to be remedied retrospectively.

9. The discussion document suggests that it would <u>not</u> be necessary to limit the extension of such administrative flexibility to situations that were taxpayer-favourable, on the basis that the very limited nature of the criteria would be expected, in practice, to limit it in such a way. However, the discussion document states that the Commissioner would have to weigh application of the discretion against the right of a taxpayer to have their liability determined fairly and impartially. That statement appears to make sense only if the Commissioner were able to apply such an administrative flexibility against a taxpayer.

    Constitutionally, however:

    > "… *taxes are wholly the creation of Acts of Parliament. As Lord Dicey said (AB Dicey, Law of the Constitution ((8th ed.) at p311):*

'... all taxes are imposed by statute, and ... no one can be forced to pay a single shilling by way of taxation which cannot be shown to the satisfaction of the Judges to be due from him under Acts of Parliament.'"[1]

10. By contrast, there is no principle that the Commissioner cannot exercise a discretion and provide a reprieve to a taxpayer if it is sufficiently clear that the law as enacted contains a minor or transitory flaw or anomaly. Accordingly, the Law Society would be concerned if it was not made clear that such administrative flexibility was to be restricted to situations that were taxpayer-favourable. The issue could easily be addressed by a "for the avoidance of doubt" statement, perhaps coupled with a requirement that the taxpayer must assent in writing to the exercise of the discretion.

11. The Law Society agrees with the view expressed in the discussion document that it would not be appropriate to provide the Commissioner with a broader discretion to remedy legislative errors and deficiencies administratively.

12. The Law Society would support the introduction of such a limited administrative flexibility, but only if the limits of such a discretion were made very clear, and consistency of approach was ensured so that the integrity of the tax system and the rule of law are not undermined.

13. We also note that the discussion document refers to the Commissioner being provided with this flexibility. However, the reality is that such a discretion would be delegated to Inland Revenue officers. To ensure consistency of approach and the continued integrity of the tax system, rules and procedures would be required, covering issues such as the extent of delegation and the lines of approval before a delegation is exercised, and publication within and outside Inland Revenue of the manner in which the discretion has been exercised in relation to legislation. The Law Society would also favour regular reporting to the Finance and Expenditure Select Committee on the exercise of such discretion. In addition, legislative steps should be taken as soon as possible, where the discretion has been exercised, to remedy the legislative shortfall.

14. The Law Society is concerned that such administrative flexibility may (unconsciously) encourage less care to be taken with drafting or with considering draft legislation, on the basis that any consequent gap or error can be remedied by the Commissioner, thereby resulting in more such gaps and anomalies. The Law Society would be concerned if this occurred, as poorly drafted legislation already increases costs for taxpayers in endeavouring to understand their obligations and rights. Therefore, while supporting such a limited discretion, the Law Society would like to see more time for draft legislation to be considered at the select committee stage and with more time provided for making submissions, to minimise the number of gaps and anomalies. This is preferable to legislation being rushed through, as in the recent case of the "bright-line" test for disposals of residential land.

The role of care and management in non-tax functions

15. The Law Society agrees with the proposal to clarify that the care and management responsibilities in the Tax Administration Act, concerning the efficient use of the Commissioner's resources on collection and compliance, also apply broadly to the Commissioner's non-tax social policy functions.

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1 *Commissioner of Inland Revenue v Molloy* (1991) 13 NZTC 8,257

Chapter 3: Information Collection

16. Chapter 3 proposes updating Inland Revenue's information-collection powers and, in particular, clarifying its powers to access large third party datasets and access to remotely stored digital information.

Inland Revenue's information collection standard

17. The Law Society agrees that Inland Revenue's current information-gathering powers should remain subject to the constraint that the Commissioner considers the information sought is "*necessary or relevant*" for carrying out Inland Revenue's functions.

18. However, it has been observed that the current information-gathering powers are wide, are not constrained by a requirement that the Commissioner has reasonable grounds for considering the information sought is necessary or relevant, and that it is a matter solely for the Commissioner to judge.[2] The Law Society considers that the "*necessary or relevant*" test should be made expressly an objective test.

19. The Law Society notes that the Commissioner's Standard Practice Statement on her section 17 powers states that "*Inland Revenue will only require disclosure of information considered necessary or relevant and that is reasonably required in the circumstances of the case*".[3] The Law Society submits that the Commissioner's own stated position should be codified.

Collection of large external datasets

20. The Commissioner currently collects "*external datasets*" of information, described in the discussion document as information that relates to unknown individuals or entities and is requested by Inland Revenue from a third party for use in risk and intelligence analysis and to ensure taxpayers pay the correct amount of tax and receive the correct entitlements. Such datasets are commercially acquired as well as being collected from open sources such as public registers. The government proposes new additional powers "*to better enable regular, repeat collection of such information*" in a timely fashion, where the Commissioner considers such collection is necessary or relevant for compliance, analytical or customer education purposes, rather than for use in pre-populating returns (although such ancillary use would be permitted).

21. The Law Society supports the enactment of a more explicit collection power in these circumstances, so that those from whom the data is sought have a clearer idea of what is required from them. As discussed above, the Law Society recommends that legislation expressly provides that such power can be exercised when the Commissioner considers such collection is necessary or relevant for compliance, analytical or customer education purposes and is reasonably required in the circumstances of the case.

22. The discussion document states that the government is also considering whether, in clarifying this collection power, a greater level of transparency might be appropriate. The Law Society notes that the Australian Tax Office (ATO) publishes a protocol for each of its data-matching programmes which explains its purpose, what data is collected, which agencies or

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2 *Schwass and Robertson v Mackay* (1983) 6 NZTC 61,641

3 Paragraph 12.1, SPS 05/08 SECTION 17 NOTICES, underlining added

organisations will be providing the data and how the data will be used. This is in line with the Australian Privacy Commissioner's guidelines on data-matching in Australian government administration, which aim to assist the use of data-matching in a way that complies with Australian privacy principles. The Law Society endorses this and would support a transparent approach to data collection in New Zealand, by Inland Revenue and other government agencies.

Remote accessing of information

23. The discussion document also proposes clarifying the rules around remote access of information stored using cloud technology and cloud-based software. The clarification is to ensure Inland Revenue can access this information and to provide certainty on when it can access electronically stored information when:

    - the account is closed and password protected; or
    - the information is encrypted; or
    - the information has been deleted remotely by the taxpayer upon Inland Revenue entering the taxpayer's premises.

24. The discussion document notes that the Search and Surveillance Act 2012 contains specific provisions on remote access search powers, but that those powers are crafted in relation to remote access searches authorised under search warrants, whereas in many cases Inland Revenue's current search powers are carried out without the need for a search warrant. The government's preferred approach is "*to align the rules in the Search and Surveillance Act with clarification of how Inland Revenue uses the remote access rules, recognising that many Inland Revenue searches are carried out without requirement for a warrant*." The Law Society assumes this means that it is proposed to confirm that Inland Revenue may undertake a remote access search in a manner that is consistent with sections 111, 114 and 132 of the Search and Surveillance Act, but without the need for a search warrant authorising the remote access search. Consistent with its earlier recommendations, the Law Society recommends that the confirming legislation expressly provides that such power can be exercised when such a remote access search is necessary or relevant and is reasonably required in the circumstances of the case.

Chapter 4: Tax Secrecy

25. Chapter 4 proposes a narrowing of the tax secrecy rule from all information, to information that identifies, or could identify, a taxpayer. This is on the basis that "*some degree of change is needed to allow the modernised tax administration to be more efficient and to ensure Inland Revenue can have, where appropriate, a more active role in working with other government agencies.*" Although the Law Society is not opposed to Inland Revenue sharing anonymised information, it does have concerns about the reasons presented to justify a relaxation of the present rules.

26. The discussion document states that "*For Inland Revenue, the strict rules regarding secrecy can act, or be perceived, as a barrier to working more collaboratively with other agencies*". It is then said that "*As the Government seeks greater information sharing across agencies, and better co-operation in the form of initiatives including co-located sites, joined-up service delivery and fusion centre arrangements, tax secrecy is increasingly a barrier to Inland Revenue*

contributing to wider Government goals." A "*fusion centre*" is described as involving "*agencies working together to share resources and intelligence to deliver better outcomes. The aim is to create a holistic end-to-end view of particular issues (such as organised crime) and then apply the appropriate interventions (for example, deciding which legislation is appropriate to use).*"

27. The assertion that tax secrecy is "*increasingly a barrier*" (later described as increasingly causing "*tensions for Inland Revenue in the cross-agency context*") and the implication that it inhibits "*fusion centre*" arrangements, is not supported by any examples, actual or hypothetical. The assertion is also surprising, given sections 81(4)(j) and 81BA of the TAA (which are not mentioned in chapter 4 until later).

28. Section 81(4)(j) permits Inland Revenue to communicate any information of a general nature that does not reveal the identity of any taxpayer, to any person authorised by the Minister of Revenue to receive it, where the Minister is satisfied that it is in the public interest to communicate that information, such information is readily available and the Minister considers it is reasonable and practicable to communicate that information. The discussion document does not discuss how or whether section 81(4)(j) has been used to address any perceived tension or view of tax secrecy as a barrier in a cross-agency context. The Law Society considers that a review of the operation of section 81(4)(j) needs to be undertaken, in preference to the introduction of further legislation relaxing tax secrecy on the basis that tax secrecy is a barrier.

29. Section 81BA, which came into force on 29 August 2011, was enacted to provide a mechanism for Inland Revenue to provide information to another government agency, under the auspices of an Order in Council. At the time it was stated that this section:

> "*… will allow more efficient use of information collected by Inland Revenue and reduce the need for individuals to provide duplicated information to multiple government agencies. … The changes seek to strike an appropriate balance between individuals' privacy rights and a more efficient and effective government service. Several privacy safeguards are built into the legislative framework, such as the requirement that information shared must be information that the requesting agency is authorised and able to collect in its own right. In addition, Inland Revenue and the agency seeking access to the information must enter into a memorandum of understanding, covering a range of specified matters, including safeguards for the information being shared."*[4]

30. Section 81BA is acknowledged (briefly and without naming the section) only later in chapter 4, at which point it is stated that consideration could be given to greater use of this provision or to its amendment to better enable its use in a wider range of circumstances, presumably to help overcome the alleged "*barrier*" and "*tensions*" that the current rules are said to create. Section 81BA(4) appears to have been overlooked. That subsection requires the Commissioner, after the expiry of five years but before the expiry of six years, after the commencement of section 81BA(2), to:

    - review the operation of section 81BA;
    - assess the impact of the section in consultation with the Privacy Commissioner;

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4 Tax Information Bulletin, 23.8, October 2011

- consider whether any amendments to the law are necessary or desirable (and, in particular, whether the section is needed); and
- report the findings to the Minister of Revenue.

The Law Society recommends that any further exceptions to the tax secrecy rule are deferred pending that review. The Law Society hopes that the Commissioner's report will be released by the Minister.

31. The assertion that tax secrecy is "*increasingly a barrier*" is also surprising, given that Inland Revenue has information-sharing agreements (as the discussion document acknowledges) with 11 agencies, namely the Ministry of Business, Innovation and Employment, Ministry of Education, Ministry of Justice, Ministry of Social Development, Department of Internal Affairs, ACC, NZ Customs Service, NZ Police, Statistics NZ, Treasury and the Serious Fraud Office. The discussion document notes that these information-sharing agreements are authorised either via specific exceptions to the tax secrecy rule, "information-matching" provisions or broader information-sharing provisions, and that there are 32 specific exceptions contained in section 81(4), most relating to disclosures to other departments.

32. Inland Revenue has entered into Approved Information Sharing Agreements (AISAs), pursuant to section 81A of the TAA and the Privacy Act, with NZ Police and the Department of Internal Affairs. The discussion document states that, currently, sharing under the AISA with NZ Police is limited to information about individuals, although the Law Society notes that the current IRD/NZ Police AISA (approved by the Privacy Commissioner) does provide that the personal information which may be shared can extend to limited information relating to organisations and entities. In any event, the limitation of the IRD/NZ Police AISA to information primarily about individuals is not due to tax secrecy, but because an AISA is a legal mechanism by which agencies agree when they will share information about an identifiable individual, usually for a purpose unrelated to the purpose for which the information was originally collected, in an agreed departure from the personal information privacy principles stated in the Privacy Act (as explained by the Privacy Commissioner in "An A to Z of Approved Information Sharing Agreements (AISAs)", March 2015).

33. The discussion document states that the government is considering how to use information more effectively to combat organised crime and that this includes the possibility of Inland Revenue sharing non-individual information with law enforcement agencies. The Law Society notes that section 81BA is a mechanism by which to achieve this, without the need for a further specific exception to the tax secrecy rule.

34. The discussion document also refers to the significant increase in expectations around international sharing of tax information. While this is not disputed, the Law Society does not understand how this is germane to the issue of whether the tax secrecy obligation needs to be relaxed further in order to make modern tax administration more efficient and to facilitate sharing between government agencies. The Law Society notes that section 88 allows the Commissioner to disclose information pursuant to a double tax agreement or tax recovery agreement, notwithstanding any obligation of secrecy.

35. The discussion document acknowledges, and the Law Society agrees, that the confidentiality of taxpayer information is a longstanding element of New Zealand tax law, is consistent with international norms and most other jurisdictions, and has a perceived positive impact on compliance and a clear role as a balance to the Revenue's broad information-collection

powers. The discussion document also acknowledges, and the Law Society agrees, that Inland Revenue is perhaps unique in the quantity and breadth of information it holds on virtually all New Zealanders, and most corporate and other entities, trusts and partnerships, and that the information can be commercially sensitive.

36. The discussion document states that, unless an exception applies, Inland Revenue cannot disclose many types of information including anonymised information, statistical information, and information about processes, and contrasts this with the situation in each of Australia, Canada and the US, where it is said that the tax secrecy rule is generally limited to information that would identify (directly or indirectly) the taxpayer to whom it relates. The discussion document states that the government proposes to similarly narrow the ambit of New Zealand's tax secrecy rule to allow Inland Revenue to assist with more requests for anonymised information. The Law Society also agrees that Inland Revenue should be able to provide more anonymised information in response to Official Information Act requests, but questions why section 81(4)(j) (noted above) is not being used for this purpose.

37. The Law Society wishes to record that, in relation to disclosure of personal (non-anonymised) information for reasons other than administering taxation laws, the Australian approach is broadly similar to New Zealand.[5]

38. The Law Society agrees that, in providing anonymised information, care will need to be taken in redacting information, so that the information is truly anonymised. In relation to the release of redacted adjudication reports and other decisions of interpretative assistance (which the Law Society considers should be made publicly available, as a tax integrity measure), it must be accepted that New Zealand is a small country and publicly available records (such as financial statements filed with the Companies Office) may enable the taxpayer, whose identity is redacted from the released information, to be identified. A balance needs to be struck, and the Law Society suggests that, as with decisions of the Taxation Review Authority, names and locations should be redacted from adjudication and other reports so that, in and of itself, the document does not enable the taxpayer to be identified. The Law Society suggests, tentatively, that perhaps there should be a prohibition on publication by any other person of the alleged identity of any person whose identity has been redacted in the released report or decision.

Releasing information with taxpayer consent

39. The Law Society agrees there is a risk that taxpayer consent to the release of personal information by Inland Revenue to third parties (such as commercial providers of credit) could effectively be compelled by the third party. Moreover, the Law Society does not consider that, given all its other responsibilities and finite resources, Inland Revenue should be tasked with providing information to third parties to facilitate a taxpayer's private (non-taxation) affairs, even with the free consent of the taxpayer. As the discussion document notes, taxpayers can easily access certain tax information themselves via online services, if a third party requires such information. Further, Inland Revenue may now provide (where reasonable and practicable) taxpayer-specific information to the taxpayer pursuant to section 81(4)(l). The Law Society considers that should suffice.

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5 See "Australian Taxation Office Privacy Policy", https://www.ato.gov.au/About-ATO/Access,-accountability-and-reporting/In-detail/Privacy-notices/Privacy-policy/).

40. Owing to the risk of third party coercion, the discussion document states that perhaps any consent-based disclosure of personal information (where there is no legislative authority to share the information) should be limited to within government. However, it is also possible that a taxpayer could feel coerced to provide consent, even within a government setting. The Law Society recommends that this is considered further, particularly the types of information it may concern.

Cross-government sharing of commercial information

41. The Law Society does not agree with the implication that, in a business context, basic income information is not commercially sensitive. The basic information proposed by the New Zealand Business Number Bill to be included in the publicly available register does not extend to any income information.

42. Accordingly, the Law Society considers that the cross-government sharing of commercial information is limited to anonymised information, except where (as, for instance, in the case of information shared with the NZ Police to combat organised crime), the identity of the non-individual taxpayer is relevant. As noted above, section 81(4)(j) could be utilised to share such anonymised information without the need for additional legislation.

Chapter 5: The Role of Taxpayers & Tax Agents

43. Chapter 5 proposes to oblige individuals to respond to receipt of a pre-populated tax return issued by Inland Revenue, by either confirming or amending the return by way of self-assessment. The pre-populated tax return would contain information sourced by Inland Revenue from reliable third parties, such as the individual's employer and financial institutions (although chapter 5 says, without further explanation, that it could be expected that more than just information about taxes withheld at source would be included).

44. It is proposed that if an individual fails to respond within a prescribed period, Inland Revenue would be able to make a default assessment. This is said to be preferable to deeming the individual to have self-assessed in accordance with the pre-populated tax return. However, the Law Society doubts whether the prospect of a default assessment would encourage individuals to confirm or amend the pre-populated return, even if a default assessment may result in a tax liability that is slightly higher than a self-assessment because of the imposition of a penalty for failing to respond. The Law Society sees no compelling reason why a deemed self-assessment should not arise if the individual fails to respond within the prescribed period, rather than requiring Inland Revenue to take the further step of issuing a default assessment. However, if a self-assessment could be deemed to be made in this situation, the scope of section 89D of the TAA should be extended so as to enable an individual to dispute such a deemed self-assessment by furnishing a return of income for the assessment period and then by issuing a Notice of Proposed Adjustment (NOPA) disputing the deemed self-assessment.

45. The Law Society agrees that an individual should be able to amend all, and not only some, pre-populated information. The contrary position would undermine the fundamental right of taxpayers to have their liability determined fairly and according to law.

Technology and assessments for small businesses

46. Chapter 5 notes that options for improving the tax system for small business are being considered, which will be the subject of a later discussion document. The options include business systems to automate the supply of information to Inland Revenue, which may remove the need for traditional tax returns for some businesses. The Law Society agrees that a formal self-assessment will still be necessary, and that the time at which (having interpreted and applied the law to its own facts) the taxpayer confirms the accuracy and completeness of (or amends and adds to) the information automatically supplied should be the point at which an assessment is triggered.

Chapter 6: Future Issues

Time bar

47. Chapter 6 raises the possibility that a reduced time bar might be an option in future, in situations where Inland Revenue is comfortable that returns (self-assessments) are very likely to be materially correct. This option would be considered only once technological changes are implemented to modernise tax administration (such as pre-populated tax returns for individuals, information matching and better compliance profiling). The Law Society would support such a change, but issues that would need to be considered include whether:

    - the reduced time bar period would apply generally to, say, employees (unless a particular taxpayer is notified that the standard time bar will continue to apply to that taxpayer),
    - the reduced time bar period would otherwise apply only to those notified by Inland Revenue (and whether only for a particular income year or other tax period or for all past tax periods until such time that the taxpayer is notified that the standard time bar will apply for prospective periods), and
    - if the Commissioner is of the opinion that a tax return provided by a taxpayer is fraudulent or wilfully misleading, or does not mention income which is of a particular nature or was derived from a particular source, the reduced time bar would not apply.

48. The Law Society observes that the more notifications that are required for application of the reduced time bar, the more administratively complex it becomes.

49. It is not clear whether this tentative suggestion of a reduced time bar extends to non-individuals. The Law Society would encourage such an extension, since it is in the business context that certainty is particularly desirable. An obvious instance is where a business owned by a company is to be sold, where the decision as to whether shares or assets will be sold and purchased will be influenced by the period for which the vendor is required to provide a tax indemnity, which is invariably related to the time bar period. The longer the period of the tax indemnity, the less certainty for the purchaser that the vendor will be able to honour its indemnity, while the vendor is unable to move on fully until the tax warranty period ends.

Record-keeping requirements

50. Chapter 6 also raises the possibility of reducing the current time periods for keeping records for tax purposes in the future, and possibly aligning it with the time bar (including any reduced

time bar). The Law Society would support such a change, as it is difficult to reconcile the current requirement to keep records for at least seven years with the more limited time bar period.

51. The discussion document states that any changes would need to take account of non-tax record-keeping requirements imposed on businesses. Although companies, for instance, are required to keep certain records for seven years for company law purposes, the Law Society does not consider this is a reason to require the same period of record-keeping for tax purposes, with the attendant penalty implications for any failure to do so.

Compliance and penalties

52. Chapter 6 concludes with a brief summary of the current "*triangle*" compliance model, said to be used by Inland Revenue since 2001 to determine how to respond to various levels of compliance and non-compliance (intended to be matched to the taxpayer's attitude), and of a new compliance model based on the view that taxpayer behaviour arises from a combination of capability, opportunity and motivation. The discussion document flags the possibility that the new compliance model could mean a different approach to penalties in the future.

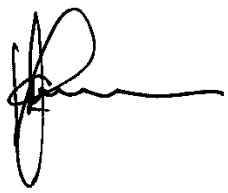
53. The Law Society would welcome a different approach to penalties, if it resulted in:

- shortfall penalties for failing to take an acceptable tax position being imposed less often, where the taxpayer has obtained professional advice prior to taking the disputed tax position; and
- a reversal of the trend of Inland Revenue imposing and then only agreeing to reduce shortfall penalties in settling a dispute if the taxpayer pays all of the core tax and use of money interest assessed (without any willingness to settle for less than core tax and without any remission of interest).

Conclusion

This submission was prepared by the Law Society's Tax Law Committee. If you wish to discuss this further, please do not hesitate to contact the committee convenor Neil Russ, through the committee secretary Jo Holland (04 463 2967 / jo.holland@lawsociety.org.nz).

Yours faithfully



Chris Moore
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