

Review by Peter Vial, Tax New Zealand Team Leader, Chartered Accountants Australia and New Zealand: [charteredaccountantsanz.com](http://charteredaccountantsanz.com)

It was first published in the [August issue of Acuity magazine](#).

A new book on New Zealand's international tax rules and double taxation agreements will become an invaluable tool for New Zealand tax practitioners, administrators, academics and students grappling with the intricacies of cross-border taxation.

“[International and Cross-Border Taxation in New Zealand](#)” written by Craig Elliffe, CA, Professor of Taxation Law and Policy at the University of Auckland, was published by Thomson Reuters in May. As the first book on international tax written from a New Zealand perspective for many years it fills a significant gap in the market. New Zealand's international tax rules differ from those of other countries in small but significant ways as do New Zealand's tax treaties, so the new book provides a much needed New Zealand perspective.

Professor Elliffe, a specialist in international tax law, provides a comprehensive but digestible explanation of the taxation of NZ residents and their overseas investments; non-residents and their investments in New Zealand; New Zealand's network of double tax agreements; and specific taxing regimes such as the thin capitalisation, transfer pricing, foreign investment fund and controlled foreign company rules. The law for determining the tax residence of an individual is explained at length - justifiably so, given its apparent simplicity is deceptive.

The book is right up to date with coverage extending to the latest developments, for example, in relation to the taxation of pensions, foreign superannuation and trans-Tasman retirement savings portability. Recent cases such as the 2014 residence case, *Diamond v Commissioner of Inland Revenue*, are analysed.

Professor Elliffe approaches the material with academic rigour but an eye for the practical implications reflecting his 14 years as a tax partner at KPMG and 8 years as a Tax partner at Chapman Tripp. The book is practical as well as academic. The flowcharts, diagrams and case studies are very helpful in explaining complex issues in a comprehensible way.

Although it is focussed on the specifics of New Zealand tax law, the book is international in its appeal given the breadth and depth of its coverage. It cites OECD and other international material and court decisions from other jurisdictions such as the UK, Australia and the USA and explains the international background to the New Zealand policy settings and jurisprudential positions. The book will be a useful resource for overseas advisers and academics.

Professor Elliffe has no doubt drawn on his experience as the first New Zealander to be appointed to the Permanent Scientific Committee of the International Fiscal Association and as Director of the University of Auckland's Masters of Taxation Studies programme. Both these roles mean he is still immersed in the ins and outs of international tax law despite no longer being in full-time practice as a chartered accountant or lawyer.



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While not a book that many are likely to read in one or even a series of sittings, “[International and Cross-Border Taxation in New Zealand](#)” is an easy book to dip into and will reward the reader with answers to their many questions about the topics canvassed by Professor Elliffe. Highly recommended for anyone who works in tax – whether as an adviser, an in-house tax manager, a tax administrator, an academic or a student of tax.