

Before the Independent Hearings Panel

Under the Resource Management Act 1991 (**RMA**)

In the matter of submissions on the Inclusionary Housing Variation to the Queenstown Lakes Proposed District Plan

Additional Supplementary Evidence of Robin Oliver

19 March 2024

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Introduction

- 1 My full name is Robin Moncrieff Oliver
- 2 I prepared a Statement of Evidence on the Inclusionary Housing Variation dated 19 December 2023 (My Statement) and a Summary of Evidence dated 5 March 2024 and a Supplementary Statement of Evidence on 18 March 2024.
- 3 My qualifications and experience are set out in my Statement.
- 4 I reconfirm that I have read and agree to comply with the Code of Conduct for Expert Witnesses in the Environment Court Practice Note 2023.

Additional Supplementary Evidence

- 5 I am responding to Commissioner Fletcher’s memorandum dated 14 March 2024 to the Chair of the Panel, a copy of which has been supplied to me. In that memorandum Commissioner Fletcher criticises my Statement arguing that my Statement did not cover the manner in which Statistics New Zealand categorises development and financial contributions in our National Accounts. Commissioner Fletcher states that “this was an obvious gap in what was otherwise very relevant evidence as a material and relevant fact” .
- 6 I wish it to be noted that I have not been involved with, nor seen, the request for recusal by Mr Gardner-Hopkins and have no comment on any such matters.
- 7 In response to Commissioner Fletcher’s memorandum, I agreed in my Supplementary Statement that Statistics New Zealand seems to categorise development and financial contributions, as they are currently implemented in practice, as not a tax. However, my Statement tried to be clear that the label placed on a charge does not determine whether a charge is a tax or not.
- 8 Under international standards, a charge (however it is labelled) is a tax if, inter alia, there is no direct benefit provided to the payer of the charge that is commensurate with the level of the charge. These standards are applied when determining what should be considered a tax and what should not by international statistical bodies and the New Zealand Parliament and government. I am not aware of any evidence produced contradicting that.
- 9 The proposed QLDC financial contribution clearly does not provide the payer/developer with direct benefits commensurate with the charge. Under

the standard methods for categorising a charge as a tax or not, the proposed contribution is a tax.

- 10 I can fully appreciate that Statistics New Zealand has not yet reached such a conclusion. That is because Statistics New Zealand categorises charges actually in place and levied. The QLDC proposal is still a proposal and so is not and cannot be categorised for the purposes of our National Accounts as yet. Importantly there seem to be substantial and material differences between the QLDC proposal and existing development and financial contributions as they have to date been implemented in practice.
- 11 Should the QLDC proposal proceed and should it come to the attention of Statistics New Zealand and should it be considered material in the context of the National Accounts, I would expect Statistics New Zealand to reconsider whether it should not be categorised as a tax. The fact that Statistics New Zealand has not previously categorised other materially different development and financial contributions as a tax is simply not relevant.
- 12 As per my past Statement to the Panel, I have no comment on whether the proposed contribution as a tax has the required explicit authorisation of Parliament nor whether, if so authorised, it would be an appropriate tax in these circumstances.

Robin Oliver

19 March 2024