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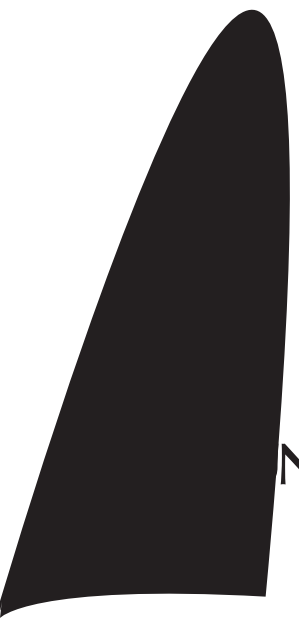
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Abstract

1. INTRODUCTION

2. DEFAULT PRE-FILLED TAX RETURN

Design and Drafting

Tax Law

Australian Tax Review

Further Challenges in Tax Administration

Review of Australia's Tax System Final Report

Report to the Treasurer Part One Overview

3. NEW ZEALAND'S PTS

Simplifying taxpayer requirements.

X
X

X

X
X
X

X

Table 1: PTS requests

You must request a PTS if you...	and you received more than \$200 of ...

Table 2: New Zealand individuals – 2001-10 (,000)

	Mar 01	Mar 02	Mar 03	Mar 04	Mar 05	Mar 06	Mar 07	Mar 08	Mar 09	Mar 10
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5. WITHHOLDING



Law & Policy

The Economic Journal

Agenda

Figure 1: Possible future PIT lodgment system





Table 3 – Simplification measures required to enable pre-filled default returns

Change required	What is the irritant?	Amendment/new provision

Change required	What is the irritant?	Amendment/new provision
		Security Act Social

Change required	What is the irritant?	Amendment/new provision
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6. CONCLUSION