



Where do the parties stand? Taxes to protect health and reduce inequity

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Nick Wilson, Adele Broadbent, John Kerr

ELECTION 2023

Where do the parties stand?



Summary

This Briefing reports on our survey of the political parties' tax policies. It finds that potentially large income tax reductions for low-income citizens of Aotearoa NZ are being proposed by two parties (Te Pāti Māori and the Greens); as well as compensating forms of wealth taxes. Although all parties have policies that may make the tax/welfare system fairer for those on low-incomes in certain aspects, only the Greens and Te Pāti Māori would make substantive changes towards increasing the fairness of the tax system by ensuring that wealthier citizens contribute appropriately to the collective good. While all parties support an element of polluter pays for addressing climate change (eg, the Emissions Trading Scheme), there was mixed support for reform around this scheme and very little consideration of other polluter pays taxes to protect health and the environment.

The Election 2023 Public Health Survey

In the lead up to the 2023 General Election, the Public Health Communication Centre contacted each of the five major parties with a set of questions about their position on five areas relevant to public health: future risks, tax reform, water quality, transport, and health equity. In this *Public Health Expert Briefing series*, experts summarise and analyse the parties' responses.

You can read more about the survey [in our introductory article](#), and the articles in the series [are being collated here](#) as they are published. In some instances, we also refer to parties' subsequently released policies.

Tax policies can have major impacts on protecting public health, building a fairer society and achieving environmental protection. A fairer tax system could help reduce poverty and inequities in health and financial wellbeing.¹² Taxation of harmful products (eg, tobacco, alcohol and sugary drinks) and taxing pollution (eg, carbon emissions) can also lower risks to health. Sufficient overall levels of taxation-derived revenue are also needed to pay for resilient health-related infrastructure such as clean water supply, and to fund public healthcare services. So given the upcoming general election in Aotearoa NZ it is timely to look at tax policies of our political parties.

Party policies on tax for those on low incomes

Our first question to the political parties asked:

- Will your party support lowering income tax on low-income New Zealanders eg, down to the level used in Australia?

The responses are summarised in Table 1 below, with the full responses in the [Appendix](#). The largest such income tax reductions for low-income citizens were offered by Te Pāti Māori (zero income tax up to \$30,000), followed by the Green Party (zero income tax up to

\$10,000). National’s recently released policy does provide income tax reduction but this focused on middle-income, rather than on low-income citizens. In contrast, Labour policy didn’t address income tax reductions or tax bracket adjustments, and so would mean that those on low incomes could, given inflation, continue to pay progressively more income tax. In terms of ACT policy there was no specific response to our question, but the party’s policies would possibly slightly raise income tax for the lowest income group (see Table 1 for our calculations).

Table 1: Summary of political party policies in regard to “lowering income tax on low-income New Zealanders” (parties listed in alphabetical order)

Political party	Summary of response (see Appendix for the full responses)	Comment
ACT	The party stated it has a comprehensive income tax policy for a fairer tax system.	Our question was not specifically answered – but the party’s website section on tax (https://www.act.org.nz/tax) does imply introducing a “new Low and Middle Income Tax Offset”. “It would gradually grow at a rate of 8% from \$0 per year for taxpayers earning \$2,000 to the full \$800 for taxpayers earning \$12,000.” But on the other hand the party favours a flat income tax rate of 17.5%, ³ which is higher than the current 10.5% level for up to \$14,000 of income. This could result in slightly more tax paid by low-income citizens accordingly. Eg, currently a person earning \$12,000 pays income tax at the 10.5% rate (ie, \$1260 tax to pay). Under ACT’s proposed policies this person would pay tax at the flat 17.5% rate (\$2100 to pay) but get a rebate of \$800, and so be left paying \$1300 in tax.
Green	The policy committed to introducing a tax-free threshold of \$10,000 so that every one of the 3.7 million citizens earning under \$125,000 will get a boost to their income.	This is a clear “yes” to income tax reduction, albeit for a narrower bracket proposed for zero tax rate compared to Te Pāti Māori (see below).
Labour	The full tax policy had not been released at the time of the survey – but the response pointed to various policies in place to ease pressure on low-income families such as cheaper childcare and free prescriptions.	This question was not specifically answered and so we assume no such adjustment to income tax is planned. Indeed, continuing to not make inflation adjustments to income tax brackets (as has occurred over recent years and was not mentioned when the final tax policy was subsequently released ⁴), would mean some low-income citizens would probably end up paying slightly more income tax if current Labour Government policies continued.

Political party	Summary of response (see Appendix for the full responses)	Comment
National	The party said it will deliver tax relief for lower- and middle-income earners by adjusting current tax brackets to compensate for inflation.	After our survey, National released its tax policy – with this focused particularly on middle-income earners. It involved a mix of tax bracket adjustments and various tax credits (eg, the FamilyBoost child care tax credit, increasing Working for Families tax credits, and extending the Independent Earner Tax Credit). ⁵ For some lower-income earners the tax reduction appears relatively small eg, \$112 per year for individuals on annual wages range of \$30,000 to \$44,000 per year (eg, for a part-time minimum wage earner). ⁶ But this would be \$5424 less income tax per year for some two-income households (eg, if earning a household income of \$60,000 per annum and with one child and weekly childcare costs of \$300).
Te Pāti Māori	At the time of the survey this party had not released its tax policy, but it did state it was committed to tax relief for low-income people, paid for by increased tax on wealth.	The tentative “yes” in the survey response was reinforced when the actual policy was subsequently released ie, no income tax up to \$30,000 of income. ⁷

Policies on making the tax system fairer to protect public health and the environment

Our second question to the political parties asked:

- Please expand on any other policies your party may have to make the tax system fairer and for making better use of polluter pays taxes to protect the environment and public health.

The responses are summarised in Table 2 below, with the full responses in the [Appendix](#). All the parties had aspects of their policies which could make some components of the tax/welfare system fairer. But only two parties had policies that would probably result in major shifts towards increased fairness: Te Pāti Māori and the Green Party.

All parties articulated support for the current Emissions Trading Scheme (ETS) or some aspect of greenhouse gas emissions pricing. But the need to reform the ETS (eg, to rapidly include agricultural emissions) was more mixed. Only one party mentioned the co-benefits of taxing carbon (ie, the Greens discussing biodiversity) and only one party mentioned any other polluter pays taxes (ie, the ACT Party mentioned congestion charges and also fertiliser taxes).

Table 2: Summary of political party policies in regard to making the tax system

fairer and making better use of polluter pays taxes (parties listed in reverse alphabetical order)

Political party	Summary of response (see Appendix for the full response)	Comment
Te Pāti Māori	Fairness: The response (pre-tax policy release) signalled reducing income tax for low-income people, with this paid for by a tax on wealth and a higher taxes for high-income citizens.	This response suggested a strong focus on creating a fairer tax system – and this was reinforced when the actual policy was subsequently released. ⁷ Aspects of some of the following announced policies may also make the tax system fairer: higher company tax, a tax on foreign companies, a tax on undeveloped land, a tax on vacant houses, and more investment in reducing tax evasion. The policy also included removing GST from all food (which may have questionable equity benefits as per critiques of the related Labour Party policy on GST ⁸).
	Polluter pays taxes: “Te Pāti Māori is also pushing for stronger pollution taxes and for immediately putting a price on methane emissions.”	Despite the response to the survey, the full tax policy ⁹ did not mention any taxes on carbon or other pollutants.
National	Fairness: The response stated: “we will deliver tax relief for lower- and middle-income earners by adjusting current tax brackets to compensate for inflation.” The “FamilyBoost” policy (a childcare tax rebate) was also referred to.	This response suggested two adjustments toward a fairer tax system. The subsequently released policy would somewhat lower total taxes most households. But the overall package of tax reduction and benefits is highly variable (eg, depending on children and use of childcare etc; see this comparison with Labour Party policies ¹⁰). Nevertheless, the overall focus on middle-income citizens might suggest a fairer system for this group, but less so for low-income citizens.

Political party	Summary of response (see Appendix for the full response)	Comment
	<p>Polluter pays taxes: The response stated support for the ETS with some progressive reform: “National will also implement a fair and sustainable pricing system for on-farm agricultural emissions by 2030 that reduces emissions without sending production overseas.”</p>	<p>Support for the ETS is consistent with the long-term policy of this party and reform to include on-farm emissions would address a serious gap and make the ETS more effective. However, the introduction date of 2030 might raise concerns of excessive delays – a criticism that may also apply to the current Labour Government.¹¹⁻¹³ In the subsequently announced policy, National’s proposed diversion of ETS revenue into general government revenue (rather than for emissions reductions) has been criticised.^{14 15} Countering this, Nicola Willis described the current approach as “providing subsidies to polluters”.¹⁴ National’s policy also stated that it would not proceed with Labour’s proposed fuel tax hikes over the next three years and that it would remove the Auckland Regional Fuel Tax.⁵</p>
Labour	<p>Fairness: The full tax policy had not been released at the time of the survey – but the response pointed to some minor adjustments to make the tax system fairer eg, alignment of the Trustee Tax rate.</p>	<p>The subsequently released tax policy stated that the “In-Work Tax Credit will be raised by \$25 a week to \$97.50 and the Working for Families abatement threshold will be raised”.⁴ GST would be taken off fruit and vegetables (albeit many commentators⁸ have disputed the value of this and also the equity benefit of such GST changes). The policy covered no changes to income tax levels and no introduction of new taxes such as a Wealth Tax or Capital Gains Tax (despite research commissioned by the Labour Government into the fairness of the tax system¹⁶).</p>
	<p>Polluter pays taxes: The response referred to the ETS but not to how it could be made to work better.</p>	<p>Another subsequent policy release included raising petrol tax¹⁷ (a form of polluter pays tax) to pay for new transport infrastructure and maintenance.</p>
Green	<p>Fairness: The response explained how the proposed tax-free threshold and Working for Families reforms would be paid for by a “wealth tax” on the wealthiest 0.7% of citizens. Also likely to increase tax paid by the wealthiest, were policies relating to a trust tax, raising the top income tax rate (to 45%), and changes to the corporate tax rate.</p>	<p>This proposed tax policy package appears to be fairly strongly focused on creating a fairer tax system.</p>

Political party	Summary of response (see Appendix for the full response)	Comment
	Polluter pays taxes: The response included a climate plan “paid for by polluters”. In particular, proposed reforms to the ETS would cover a wider range of emissions – including agriculture.	This party was the only one to include “polluter pays” framing in its response. It also was somewhat unusual compared to other parties in discussing policy co-benefits (eg, to biodiversity) and to supporting Māori landowners.
ACT	Fairness: This question was not specifically answered.	In terms of improving fairness, we note that this might not apply to the party’s income tax policy (see Table 1). However, the party’s website has a policy that could help: “ACT is proposing to give the approximately \$1 billion a year collected through the Emissions Trading Scheme back to Kiwi families to help with the cost of living” (https://www.act.org.nz/tax).
	Polluter pays taxes: The response stated support for the ETS. Also “ACT supports congestion charging on vehicles.” But support for a nitrogen tax was more measured: “ACT supports taxes on nitrogen fertiliser only if it will achieve actual global emission reductions and avoids emissions leakage. The evidence is that the volatility in fertiliser prices and inelastic demand means a tax would be inefficient.”	ACT was the only party to favourably mention congestion charging. It was also the only party to mention nitrogen taxes.

Comment

This survey of political party tax policies just touches the surface of a large and complex topic area. In particular, it has a limitation of the income tax issue not being fully contextualised with other policies that could make life more affordable for low-income citizens eg, welfare system reforms and support for lower cost: healthcare (including subsidised dental care), housing, subsidies for early childhood education, subsidised public transport and access to other basic services. Nevertheless, the following findings stand out:

- Potentially large income tax reductions for low-income New Zealanders are being proposed by only two parties (Te Pāti Māori and the Greens).
- All the parties had aspects of their policies which could make some components of the tax/welfare system fairer in some aspects. But only two parties seem to be supporting major increases in such fairness (the Greens and Te Pāti Māori).
- There is support by all parties for one polluter pays mechanism: The ETS. While some

parties support improvements to this scheme (eg, including agriculture), there was very little consideration of other polluter pays taxes.

- There was a general lack of detail around these key policies, which does not promote good democratic processes.

Another point of note was the increased discussion of wealth taxes in comparison with past NZ elections. This area has previously been described as a major gap in the country's current system,² and starts to recognise that "reducing inequality benefits everyone".¹⁸

While widespread party support for the ETS will assist with building a sustainable policy into the future, some readers may be sceptical of various political party statements given the track record of successive NZ Governments. That is the carbon prices in the ETS based market have typically been too low to drive substantive reductions in emissions¹⁹ and the entry of agriculture into the scheme keeps being deferred.¹¹⁻¹³ Also there is a lack of consideration around other polluter pays pricing mechanisms. This is despite the evidence in favour of such approaches in terms of congestion charging and health benefits,²⁰ and the effectiveness of fertiliser taxes.²¹⁻²³

What this Briefing adds

- This political party survey found that two of the five parties stand out in terms of their support for lower income tax on low-income citizens, paid for by wealth taxes.
- While all parties support an element of polluter pays for addressing climate change (eg, the ETS), there was very little consideration of other polluter pays taxes to protect health and the environment.

Implications for public health policy and practice

- Given the importance of tax policy on public health, building a fairer society and achieving environmental protection; there is a need for citizens, independent experts, and the media to pay particular attention to this aspect of political party policies. More specifically, the survey questions and responses could be used as a basis for citizens (for instance at pre-election meetings) to ask potential candidates about these issues.
- There is a case for more expert analysis of how polluter pays taxes have worked internationally, so as to better fill this gap in the policies of political parties in Aotearoa NZ

Author details

[Prof Nick Wilson](#), Department of Public Health, University of Otago, Wellington, and Co-director of the Public Health Communication Centre (PHCC)

[Adele Broadbent](#), Department of Public Health, University of Otago, Wellington, and Science Communication Lead, PHCC

[Dr John Kerr](#), Department of Public Health, University of Otago, Wellington, and Science



Appendix: Full responses from the five political parties to the survey

The questions we posed were:

- **Question 1:** Will your party support lowering income tax on low-income New Zealanders eg, down to the level used in Australia?
- **Question 2:** Please expand on any other policies your party may have to make the tax system fairer and for making better use of polluter pays taxes to protect the environment and public health

Responses below (as provided by 6 July 2023) are in the order we received them.

LABOUR PARTY

Question 1 (lowering income tax on low-income NZers)

Our manifesto is not yet confirmed, and we will continue to outline our policy in this area closer to the election.

Times are tough for many families right now – that’s why the Government is easing the pressure on struggling families by providing targeted support that won’t drive up inflation, including cheaper childcare, free prescriptions, free or half price transport for young New Zealanders, the winter energy payment, free prescriptions, and the Independent Earner Tax Credit which lower-income kiwis can receive up to \$520 a year, to name a few.

Budget 2023 specifically builds on our work to date by making more homes warmer, healthier, and cheaper to heat, building energy resilience into communities and opening up green hydrogen opportunities in regions as they transition away from fossil fuels.

These measures will help to keep kiwi homes warm during the winter and drive down climate emissions.

Question 2 (policies for making tax system fairer and polluter pays taxes)

To improve fairness in our tax system, we have recently announced the alignment of the Trustee Tax rate with the top personal income tax rate of 39% to reduce opportunities for high-income taxpayers to circumvent the top personal tax rate.

In 2021 we increased the top personal tax rate to 39% and Ministers made clear then that if analysis indicated high income earners were circumventing the rate through greater use of

trusts, the Government would move to address this issue.

The Government is also proposing targeted measures to prevent over-taxation of trusts in certain situations, such as deceased estates and trusts for disabled persons, to allow trustee income of an eligible trust to be taxed as though it is the income of deceased person or the disabled beneficiary of the trust.

While this is by no means the silver bullet and there is much more work to be done in this area, this is an important step in improving fairness in the tax system.

In 2020, we also launched the Government Investment in Decarbonising Industry (GIDI) Fund, as part of the Climate Emergency Response Fund (CERF). Through this fund the Government recycles revenue generated through the New Zealand's Emissions Trading Scheme in order to support valuable decarbonisation projects, such as the significant announcement of a \$140m contribution to a new electric arc furnace at Glenbrook.

GREEN PARTY

Question 1 (lowering income tax on low-income NZers)

Yes – the Green Party will introduce a tax-free threshold of \$10,000 so that every one of the 3.7 million New Zealanders earning under \$125,000 and under will get a boost to their income. We'll also transform Working for Families by creating a Family Tax Credit of \$215 for the first child and \$135 for subsequent children to provide better support to families. The Green Party believes that everyone should have enough to put food on the table, a safe place to call home, and live a good life, and we can achieve this with simple changes to our tax and income support systems.

Question 2 (policies for making tax system fairer and polluter pays taxes)

Tax System:

We'll pay for our tax-free threshold and Working for Families reforms with:

- 1. A wealth tax of 2.5 percent on wealth and assets over \$4 million for couples and \$2 million for individuals, which will affect the richest 0.7 percent of New Zealanders.*
- 2. A trust tax of 1.5 percent, to ensure that wealth in trusts is captured. Our top tax rate of 45 percent will be aligned with Australia, and we'll reverse National's 2008 changes to the corporate tax rate so that large corporations who have made massive profits pay their fair share of tax.*

Polluter pays taxes:

Over the last six years, the Green Party has done more to protect the climate than the past 30 years of governments combined. We have put in place the strongest climate plan Aotearoa has ever had, paid for by polluters. But we know climate pollution is not coming down fast enough. The Green Party will:

- 1. Empower the Climate Change Commission to directly set unit supply in the Emissions Trading Scheme in line with Emissions Budgets.*
- 2. Strengthen the Zero Carbon Act by requiring Government decisions to be consistent with limiting global warming to 1.5 degrees, setting gross emissions reduction targets, and bringing the processes for setting international commitments into the same framework.*

3. *Introduce a price on agricultural emissions, to ensure methane reduction targets are met, with reinvestment in on farm emissions reduction.*

4. *Ensure that the Emissions Trading Scheme includes all scientifically credible forms of sequestration, such as indigenous reforestation and restoring coastal wetlands, with capacity building to maximise the opportunity for nature-based solutions and biodiversity co-benefits, including dedicated support for Māori landowners.*

NATIONAL PARTY

Question 1 (lowering income tax on low-income NZers)

Question 2 (policies for making tax system fairer and polluter pays taxes)

National is the party of low tax, and we will deliver tax relief for lower- and middle-income earners by adjusting current tax brackets to compensate for inflation.

We have detailed our plan for the minimum inflation adjustments we will make to tax brackets. The proposed new tax thresholds are set out on our website, as is a tax calculator so people can calculate how much better off they would be under our plan.

Our threshold adjustments will mean someone on an average wage will keep around \$960 more a year. If we can responsibly provide further tax relief for Kiwis, we will.

We will also introduce FamilyBoost – a childcare tax rebate of up to \$75 per week on the costs of childcare. This means more than 130,000 lower and middle-income families could keep up to \$3,900 more of what they earn every year.

National supports the ETS, which puts a charge on CO2 emissions. National will also implement a fair and sustainable pricing system for on-farm agricultural emissions by 2030 that reduces emissions without sending production overseas.

ACT PARTY

Question 1 (lowering income tax on low-income NZers)

Question 2 (policies for making tax system fairer and polluter pays taxes)

ACT has a comprehensive income tax policy for a fairer tax system.

ACT supports the Emissions Trading Scheme, and a shrinking cap on total fossil fuel emissions to achieve Net Zero CO2 emissions by 2050. A cap and trade scheme is generally regarded as the most economically efficient means of achieving pollution reductions.

ACT supports taxes on nitrogen fertiliser only if it will achieve actual global emission reductions and avoids emissions leakage. There is little point in considering a nitrogen fertiliser tax when there is no evidence a Pigovian tax will achieve its object. The evidence is that the volatility in fertiliser prices and inelastic demand means a tax would be inefficient.

ACT supports congestion charging on vehicles.

TE PĀTI MĀORI

Question 1 (lowering income tax on low-income NZers)

Yes. Te Pāti Māori will shortly be releasing our tax policies which will include significant income tax relief for low income people, paid for by increases in tax on wealth, and high income earners.

Question 2 (policies for making tax system fairer and polluter pays taxes)

We will introduce a much needed capital gains tax, as part of a comprehensive wealth tax package to shift the tax burden from the poor to the rich and reduce inequality and poverty in Aotearoa. Te Pāti Māori is also pushing for stronger pollution taxes and for immediately putting a price on methane emissions.

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