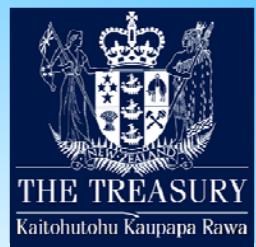


Treasury Guest Lecture:

The Treasury is pleased to sponsor the following Guest Lecture



Guest Lecturer Assoc Prof Lisa Marriott



White-Collar and Blue-Collar Financial Crime in New Zealand

Date:

Monday 16 February
2015

Venue:

The Treasury
Level 5
1 The Terrace
Wellington

Time:

3:00 - 4:30 pm

RSVP:

academic.linkages@treasury.govt.nz

by Thursday 12 February

For more information contact:

Kelly Shen
Administrator:
Academic Linkages Programme
E.
Kelly.Shen@treasury.govt.nz
T. 04 917 6295

Abstract:

Individuals in New Zealand can expect to receive different treatments in the justice system depending on whether their crime is 'white-collar' or 'blue-collar'. This presentation will report on the extent of these differences, using tax evasion as a proxy for white-collar crime and welfare fraud as a proxy for blue-collar crime. These offences are conceptually similar: they are both non-violent and financial in nature; they have the same victim (government and society); both reduce government resources; and both are deliberate. However, an important distinction is that tax evasion is typically undertaken by individuals in privileged positions, while benefit fraud is typically undertaken by those less advantaged in society. Moreover, tax evasion has considerably greater economic significance in New Zealand than welfare fraud. The presentation will also report on the extent to which tax debtors and welfare debtors can expect to receive similar treatments in relation to their debt repayment, when legitimately incurred debts to the government exist.

About Lisa Marriott:

Lisa Marriott is an Associate Professor/Honours Programme Director at the School of Accounting and Commercial Law, Victoria University of Wellington. She has previously worked in industry as a Financial Controller and Accountant in the private sector in the United Kingdom; and in internal audit in the New Zealand public sector. For the past eight years, Lisa has worked in academia.



Lisa's primary teaching areas are financial accounting and taxation. She researches in the area of taxation and social policy. Lisa has published a book, book chapters and journal articles on the taxation of retirement savings, experimental taxation methodologies, and tax incentives for the arts and social justice.

Recently, Lisa has been awarded a \$300,000 Marsden grant to investigate the different treatments of tax evasion and welfare fraud in the New Zealand justice system.