Public Remedial Log

The Public Remedials Log seeks to inform the public about remedial legislative issues that Inland Revenue has considered. It also tracks the progress of each item through the legislative amendment process. Certain issues have been redacted because they contain sensitive information; these redactions will be regularly reviewed.

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1239	Re-submission: Gift duty - repeal of legislation		10/09/2026	14/10/2014	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 198, 222, 241, 242, sch 3
R&R-1230	Maintenance item - legislative style correction	Internal	20/07/2026	19/08/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 237
R&R-1229	Maintenance item - s EE 38(1)(f)	Internal	17/07/2026	19/08/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 46
R&R-1228	Income tax treatment of subsidiaries owned by industry skills boards	Internal	9/07/2026	15/07/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 13, 16, 17, 98(1), and 129(24)
R&R-1226	Extending Investment Boost to aircraft engines	Internal	8/07/2026	15/07/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 32(1), (2), (4), 33, 34
R&R-1225	DTA deemed source rule exclusion for technical services fees	Internal	7/07/2026	15/07/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 132
R&R-1217	Maintenance item - Remove "definition of" from "definition of items in formulas" throughout the Income Tax Act 2007	Internal	15/06/2026	17/06/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 140, sch 1
R&R-1216	Section CW 47 – adding reference to Greyhound Transition Agency	Internal	12/06/2026	17/06/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 15
R&R-1215	Student loan establishment fee waiver	Internal	10/06/2026	17/06/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 229
R&R-1214	Maintenance item - missing word section MD 7C(4)(b)	Internal	9/06/2026	17/06/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 238

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1210	Thin capitalisation settings for infrastructure – drafting amendments	Internal	4/06/2026	17/06/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 78, 79, 129(14)
R&R-1209	Drafting error in "hire purchase agreement" definition	Internal	26/05/2026	17/06/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 129(22)
R&R-1207	NZ visitors remedials	Internal	18/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 130, 131
R&R-1206	Repeal s EW 60	Internal	15/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 63, 76
R&R-1205	Increase straight-line method threshold in financial arrangements rules	Internal	15/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 54, 56
R&R-1204	Incorporated Societies Act 2022: Consequential Changes to Tax Legislation (Aligning Distribution Requirements)	Internal	14/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 43(1), (3), 129(31), 143(3), (6), 144, 150, 152, 154, 155, 156, 157(10), 170(2), 178, 199
R&R-1203	Cash basis person threshold alignment – FA rules and CFC rules	Internal	13/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 64(1), (2), (4)
R&R-1200	Repeal of references to "extended model reporting standard for digital platforms" in Tax Administration Act	Internal	7/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 181(5) and (7), 183, 197, 214, 215, 216, 219, 220, and 221
R&R-1198	GST – "Hire purchase agreement" definition and land	Internal	6/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 143(4)
R&R-1196	Supply of interest in unincorporated body	Internal	6/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 145
R&R-1195	Interaction of Investment Boost and deductions for asbestos removal expenditure under section DB 46	Internal	4/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 28, 34

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1194	GST – pre-registration expenditure of $10,000 or less and timing of GST deduction for assets entering the GST base	Internal	4/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 146, 157(7) and (9), 159, 160, 161, 162, 163, and 172
R&R-1193	Black hole expenditure from abandoned software development	Internal	1/05/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 27, 30, 31
R&R-1192	FBT vs PAYE	Internal	29/04/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 7
R&R-1191	Application of the transitional UTPR safe harbour to MNEs with 52-53 week fiscal years	Internal	29/04/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	99, 129(47)
R&R-1190	Ferry Holdings Limited (FHL) – possible s CW 38B exemption	Internal	28/04/2026	20/05/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 139
R&R-1187	Maintenance item - CW 41(5)(b)	Internal	15/04/2026	20/05/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 12(1)
R&R-1186	Depreciation apportionment – s EE 50	Internal	10/04/2026	15/04/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 47
R&R-1183	KiwiSaver enrolment for 16 and 17 year olds with estranged guardians	Internal	9/04/2026	15/04/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 226(2), 227
R&R-1181	Maintenance item - correcting terminology	Internal	18/03/2026	15/04/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 77
R&R-1180	Incorrect use of “and” in s HM 21(5)	Internal	10/03/2026	18/03/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 94
R&R-1177	Overseas pensions transfers – social policy remedial	Internal	12/02/2026	18/02/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 231, 233, 234
R&R-1176	Correcting cross-reference in trust taxation rules	Internal	2/02/2026	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 84(1), (2)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1173	Maintenance of definition of "main benefit"	Internal	23/01/2026	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 129(28), (29)
R&R-1172	Clarifying definition of Commissioner's official opinion	Internal	22/01/2026	18/02/2026	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 181(3)
R&R-1171	Maintenance amendment – update list of defined terms in s LS 2	Internal	22/01/2026	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 104(2)
R&R-1169	Maintenance amendment – s HM 46 does not cross-refer to s HM 35	Internal	22/01/2026	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 96
R&R-1168	Maintenance amendment – incorrect subsection reference in s HM 36(4)	Internal	22/01/2026	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 95
R&R-1166	Maintenance item – s LS 2(1)(c)(ii) refers to repealed s CX 56(2)(d)	Internal	22/01/2026	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 104(1)
R&R-1161	Māori authority – trust ceasing to be a Māori authority - transition issues	Internal	17/12/2025	18/02/2026	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 93
R&R-1159	Maintenance item - AIM Method Definition	Internal	11/12/2025	17/12/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 129(3)
R&R-1153	Māori Authority interest free loans	Internal	24/11/2025	17/12/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 91(2), (3), (4)
R&R-1152	Drafting issues in sections DO 8, DO 10 and DO 11	Internal	18/11/2025	26/11/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 39, 40, 41, 42, 129(8), (27), (34), (35), (42), (43), 196
R&R-1140	Annual multinational top-up tax return requirements (under the OECD GloBE rules)	Internal	23/10/2025	26/11/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 194(2)
R&R-1139	RWT on dividends	Internal	21/10/2025	26/11/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 133(2), (4)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1123	GST – Mandatory change from six-monthly filing	Internal	18/09/2025	15/10/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 153
R&R-1120	Reducing GloBE rules filing requirements for MNEs	Internal	11/09/2025	17/09/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 193, 194(1), 201(1), (2)
R&R-1115	GST: Costs and disbursements incurred in determining tax liabilities – s 20A(4) of the Goods and Services Tax Act 1985	Internal	1/09/2025	17/09/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 158
R&R-1113	Section 5(23)(a) – requirement to include zero-rated supply in GST return	Internal	19/08/2025	17/09/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 147
R&R-1108	Māori authorities – Tax pooling	Internal	19/08/2025	17/09/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 107-113
R&R-1098	Māori authorities – maintenance remedials	Internal	15/08/2025	20/08/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 91, 92, 129(9)
R&R-1094	Maintenance amendment – s HR 8(1)(a) of the Income Tax Act 2007	Internal	8/08/2025	20/08/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 97(1)
R&R-1088	EW 46D: debt for equity swap	Internal	31/07/2025	20/08/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 62
R&R-1084	"Improvement" definition in section EE 67 Income Tax Act 2007	Internal	10/07/2025	16/07/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 32(3), 48
R&R-1083	Incoherence in deduction outcomes between LTC and LP rules	External	10/07/2025	16/07/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 83
R&R-1059	RDTI: Partnerships with non-aligned balance dates	Internal	19/05/2025	28/05/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 189, 191
R&R-1037	Maintenance item - Adding macron to Māori in Revenue Acts	Internal	10/04/2025	16/04/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 141, 224 and sch 2

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1030	Finance leases and Software as a service configuration and customisation costs	Internal	31/03/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 129(21)
R&R-0999	Liability of trustee as agent for beneficiary income (s HC 32)	Internal	13/12/2024	18/12/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2026–27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 87, 90
R&R-0959	Deduction notices – notification requirement for delinquent taxpayers - s 157 TAA	Internal	26/09/2024	16/10/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 169, 218, 235, 240
R&R-0879	Assessing for half-taxable periods when a group member leaves a GST group	Internal	3/04/2024	17/04/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 171(3), (4), (6)
R&R-0871	Whether it should be mandatory to disregard intra-group taxable supplies	Internal	20/03/2024	17/04/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2026-27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) Bill	cl 171(1), (5)
R&R-1199	redacted due to sensitive information							
R&R-1157	Māori authority – distribution – exempt distribution source – trustee income	Internal	4/12/2025	17/12/2025	Remedial item	Progressing towards Bill		
R&R-1138	Maintenance item - Treatment of adoption as a blood relation	Internal	20/10/2025	26/11/2025	Maintenance item	Progressing towards Bill		
R&R-1133	Maintenance item - clause 1(g) of schedule 4 of the Student Loan Scheme Act 2011	Internal	8/10/2025	15/10/2025	Maintenance item	Progressing towards Bill		
R&R-1256	Non-attributing active CFCs and the accounting standards test	Internal	6/10/2026	21/10/2026	Remedial item	Accepted		
R&R-1255	redacted due to sensitive information							
R&R-1254	redacted due to sensitive information							
R&R-1252	redacted due to sensitive information							
R&R-1250	Clarifying the interaction between 54B registration and GST grouping	Internal	24/09/2026	21/10/2026	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1249	Māori authorities maintenance item – table H1	Internal	22/09/2026	21/10/2026	Maintenance item	Accepted		
R&R-1248	Restricted transfer pricing rules for licensed deposit takers	Internal	22/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1247	GloBE rules interaction with RTP rules and hybrid and branch mismatch rules	Internal	22/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1246	Venture capital exemption in CW 12	Internal	18/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1245	redacted due to sensitive information							
R&R-1244	s HM 72(2)(b) – various issues	Internal	15/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1243	Loss of PIE status and interaction between s HM 25(2)(a) and (3)(b)	Internal	15/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1242	ss HM 21(1) and (2) and “boutique investor class"	Internal	15/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1241	Spreading formation losses under s HM 69	Internal	15/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1240	Reference to “quarter” in s HM 67(2)	Internal	15/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1238	redacted due to sensitive information							
R&R-1237	Application of s EX 67 (FIF rules)	Internal	7/09/2026	21/10/2026	Remedial item	Accepted		
R&R-1236	Section OB 62	Internal	28/08/2026	21/10/2026	Maintenance item	Accepted		
R&R-1235	redacted due to sensitive information							
R&R-1234	redacted due to sensitive information							
R&R-1233	redacted due to sensitive information							
R&R-1232	Treating interest free funding as equity for the purposes of the bank thin capitalisation rules	Internal	29/07/2026	19/08/2026	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1231	GST – concurrent use of land: application of s 21E to private residential use	Internal	21/07/2026	19/08/2026	Maintenance item	Accepted		
R&R-1227	Maintenance amendment: Sub-section EX 21(4) of ITA 2007	Internal	8/07/2026	15/07/2026	Maintenance item	Accepted		
R&R-1223	Section 41B TAA – redundant section proposed for removal	Internal	3/07/2026	15/07/2026	Maintenance item	Accepted		
R&R-1222	10-year FIF exemption for migrated companies – rewrite change	Internal	30/06/2026	19/08/2026	Remedial item	Accepted		
R&R-1221	Maintenance amendment – list of defined terms in s CX 56C	Internal	16/06/2026	15/07/2026	Maintenance item	Accepted		
R&R-1220	Remedial amendment – s YA 1 definition of "listed PIE"	Internal	16/06/2026	15/07/2026	Remedial item	Accepted		
R&R-1219	Maintenance amendment – list of defined terms in s HM 60	Internal	16/06/2026	15/07/2026	Maintenance item	Accepted		
R&R-1218	redacted due to sensitive information							
R&R-1213	Section FH 11 – imported mismatch rule	Internal	5/06/2026	17/06/2026	Remedial item	Accepted		
R&R-1212	Maintaining the scope of the bank thin cap rules	Internal	4/06/2026	17/06/2026	Remedial item	Accepted		
R&R-1208	Increase in threshold in s CW 17C(5)(a) ITA'07	Internal	20/05/2026	17/06/2026	Remedial item	Accepted		
R&R-1202	ESS deduction when employer does not suffer any direct or indirect shareholder dilution cost	Internal	12/05/2026	17/06/2026	Remedial item	Accepted		
R&R-1201	Debt remission – applying s EW 46C to non-NZD debt	Internal	12/05/2026	20/05/2026	Remedial item	Accepted		
R&R-1197	Time of supply when consideration is unknown	Internal	6/05/2026	20/05/2026	Remedial item	Accepted		
R&R-1189	Aligning the income tax treatment of overpaid Paid Parental Leave with comparable PAYE-taxed social policy payments	Internal	22/04/2026	20/05/2026	Remedial item	Accepted		

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R&R-1174	redacted due to sensitive information							
R&R-1170	Maintenance amendment – s LA 8(2)(b) refers to repealed sections	Internal	22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1167	Maintenance amendment – s LA 6(2)(e) refers to repealed sections	Internal	22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1165	Query as to whether there is an unintended omission in section 51B (1) GSTA	Internal	9/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1160	Remedial s 89F(3)(a) of the TAA	Internal	11/12/2025	17/12/2025	Remedial item	Accepted		
R&R-1158	redacted due to sensitive information							
R&R-1149	GST – secondhand goods deduction, exception – financial services	Internal	12/11/2025	26/11/2025	Remedial item	Accepted		
R&R-1148	GST secondhand goods input tax exception – supply of previously-leased imported goods	Internal	12/11/2025	26/11/2025	Remedial item	Accepted		
R&R-1147	s CD 44 Formula issue	Internal	10/11/2025	26/11/2025	Remedial item	Accepted		
R&R-1144	redacted due to sensitive information							
R&R-1128	Maintenance item – repealed legislation reference in the Unclaimed Money Act 1971	Internal	5/10/2025	15/10/2025	Maintenance item	Accepted		
R&R-1121	Student loans – Treatment as physically in New Zealand when overseas in the service of the New Zealand Government	Internal	12/09/2025	17/09/2025	Remedial item	Accepted		
R&R-1119	RD 51(3)(c) ITA FBT taxable value period for major shareholder remedial	Internal	11/09/2025	17/09/2025	Remedial item	Accepted		
R&R-1118	Listed industrial minerals – Repealing exclusion from regime for Malvern County bentonite	Internal	10/09/2025	17/09/2025	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1105	Māori authorities – Aligning MACA rules with ICA rules	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		
R&R-1099	Māori authorities – ASC and ACDA	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		
R&R-1096	Maintenance amendment – s IC 3(4) – measuring common market value interests	Internal	13/08/2025	20/08/2025	Maintenance item	Accepted		
R&R-1093	Estates under the trust rules	Internal	8/08/2025	20/08/2025	Remedial item	Accepted		
R&R-1089	Operation of the GST grouping rules when a company is in liquidation	Internal	1/08/2025	20/08/2025	Remedial item	Accepted		
R&R-1079	Final-year fees-free – definition of tax missing reference	Internal	22/06/2025	16/07/2025	Remedial item	Accepted		
R&R-1077	Finance Lease Adjustments (Section FA 11)	Internal	18/06/2025	16/07/2025	Remedial item	Accepted		
R&R-1068	Historic reference to unacceptable interpretation in shortfall penalty provisions ss 141G and 141J	Internal	4/06/2025	18/06/2025	Remedial item	Accepted		
R&R-1067	Debt remission income of CFCs	Internal	3/06/2025	18/06/2025	Remedial item	Accepted		
R&R-1065	Definition of Bus Services in s CX 19C and meaning of motor vehicle	Internal	26/05/2025	18/06/2025	Remedial item	Accepted		
R&R-1064	Section FH 12 - Australia HO / NZ branch scenario	External	24/05/2025	28/05/2025	Remedial item	Accepted		
R&R-1063	Section FH 7 - exempt / no tax investor scenarios	External	24/05/2025	28/05/2025	Remedial item	Accepted		
R&R-1062	Section FH 5 - exempt / no tax investor scenarios	External	24/05/2025	28/05/2025	Remedial item	Accepted		
R&R-1036	Maintenance item - Section 201(7)	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
R&R-1033	Pre-consolidation losses and foreign tax credits	Internal	8/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1027	redacted due to sensitive information							
R&R-1026	FDR income, CV income and s CD 18 calculations based on	Internal	17/03/2025	16/04/2025	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
	dividends “derived” rather than dividends “received”							
R&R-1019	redacted due to sensitive information							
R&R-1014	Taxable distributions from foreign trusts double counted for family scheme income	Internal	5/02/2025	19/02/2025	Remedial item	Accepted		
R&R-1013	Distributions from listed PIEs double counted for family scheme income	Internal	5/02/2025	19/02/2025	Remedial item	Accepted		
R&R-1012	Partial sales of an item of depreciable property not contemplated	Internal	23/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1008	Amalgamations and subsequent disposals of personal property Project Specification	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1006	Motor vehicle expenditure - close company elections to deduct business proportion	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1005	Use of imputation credits by beneficiaries - section LE 5	Internal	7/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1002	Onus of proof for Electronic Sale Suppression Tools penalties	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		
R&R-0997	Supply correction information “available”	Internal	12/12/2024	18/12/2024	Remedial item	Accepted		
R&R-0994	redacted due to sensitive information							
R&R-0991	redacted due to sensitive information							
R&R-0976	GST – input tax deductions for goods and services acquired to determine tax liabilities - s 20A GSTA	Internal	24/10/2024	20/11/2024	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0974	Partnership transparency limitation – capacity of partner - s HG 2(1)	Internal	16/10/2024	20/11/2024	Remedial item	Accepted		
R&R-0973	redacted due to sensitive information							
R&R-0972	Partnership transparency – limitation – "for the purposes of a partner's liabilities" - s HG 2 ITA07	Internal	16/10/2024	20/11/2024	Remedial item	Accepted		
R&R-0955	Transfers of relationship property where s CB 3 applies	Internal	13/09/2024	16/10/2024	Remedial item	Accepted		
R&R-0954	Credit account continuity provisions and single company consolidated imputation groups - subpart YC ITA07	Internal	4/09/2024	16/10/2024	Remedial item	Accepted		
R&R-0953	Extra pay - notification of rate - s RD 10 ITA07	Internal	29/08/2024	16/10/2024	Remedial item	Accepted		
R&R-0952	Repeal of direct credit starting date OIC - s 184A & 184B TAA	Internal	21/08/2024	16/10/2024	Remedial item	Accepted		
R&R-0951	Corporate beneficiary rule and non-residents' foreign sourced income - s HC 38 ITA07	Internal	19/08/2024	21/08/2024	Remedial item	Accepted		
R&R-0947	Removal of legislation referring to Bonus Bonds	Internal	12/08/2024	21/08/2024	Remedial item	Accepted		
R&R-0939	Partnerships - safe harbour - death of partner	Internal	8/07/2024	17/07/2024	Remedial item	Accepted		
R&R-0938	Executors and settlements on foreign trusts	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
R&R-0935	Taxable bonus issues – electing the amount of the dividend - s CD 8 ITA07	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
R&R-0932	Limited partnerships and the definition of "public purpose Crown-controlled company" in the Goods and Services Tax Act 1985	Internal	24/06/2024	17/07/2024	Remedial item	Accepted		
R&R-0927	Employee Share Schemes and FBT – the s CX 35 exclusion from FBT for ESS loans	Internal	14/06/2024	17/07/2024	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0915	Consolidated ICA transfer from group company's ICA - the requirement the CIG must satisfy the shareholder continuity requirement in s OA 8(2)	Internal	10/05/2024	16/10/2024	Remedial item	Accepted		
R&R-0914	Reference in s OA 3 to "imputation rules"	Internal	10/05/2024	16/10/2024	Maintenance item	Accepted		
R&R-0906	redacted due to sensitive information							
R&R-0905	Income Tax –value of NZUs received for forestry carbon removal activities - s ED 1 ITA07	Internal	1/05/2024	15/05/2024	Remedial item	Accepted		
R&R-0890	GST grouping- Definitions that cross-refer to the Income Tax Act 2007	Internal	8/04/2024	17/04/2024	Remedial item	Accepted		
R&R-0867	Interaction between Transitional Residence and WFF - s HR 8 ITA07	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
R&R-0865	Repeal of 227G	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
R&R-0862	Clarify how sections 5(15) and 5(16) of the GST Act should apply to a registered person who sells land used to make both taxable and exempt supplies	Internal	14/03/2024	20/03/2024	Remedial item	Accepted		
R&R-0860	Agreed adjustment methods should override limitations in section 21(2) of GST Act	Internal	14/03/2024	20/03/2024	Remedial item	Accepted		
R&R-0848	Commutation of overseas pensions - s CF 1 & CF 3 ITA07	Internal	1/03/2024	20/03/2024	Remedial item	Accepted		
R&R-0846	Unit Title Bodies Corporate and s 5(13)	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
R&R-0845	Unit Title Bodies Corporate quiet enjoyment - s 14(1)(ca) GSTA	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
R&R-0844	Unit title bodies corporate – GST treatment of supply of leasehold land by way of rental in practice - s 5(8A) & 14(1)(ca) GSTA	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0841	Refund of GST as per the s 12(4)	Internal	23/02/2024	20/03/2024	Remedial item	Accepted		
R&R-0836	Maintenance item - Definitions in s FH 15	Internal	15/02/2024	28/02/2024	Remedial item	Accepted		
R&R-0835	Clarification application of s 25 and s82 of the Child Support Act	Internal	14/02/2024	28/02/2024	Remedial item	Accepted		
R&R-0830	AIL regime and trusts	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-0829	Terminology referring to charitable entities - s MB 7(2)(a), MB 13(2)(c) ITA07, s 59BA(3)(d) TAA	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-0827	Donations to charitable trusts overseas under the trust rules - definition of "settlor"	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-0820	redacted due to sensitive information							
R&R-0817	Reporting of negative interest on broken term deposit to IR through auto-calc	Internal	22/12/2023	28/02/2024	Remedial item	Accepted		
R&R-0815	Extension of RWT proxy rule – section 124ZF TAA	Internal	13/12/2023	20/12/2023	Remedial item	Accepted		
R&R-0814	Non-complying trust tax rate	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
R&R-0813	Unpaid allocations to corporate beneficiaries - s CD 4, CD 5 & CD 39 ITA07	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
R&R-1185	FBT on protective clothing	Internal	10/04/2026	15/04/2026	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 27
R&R-1184	Water services reform: remedial tax issue	Internal	9/04/2026	15/04/2026	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 22, 31
R&R-1182	Alignment of contractor definition	Internal	19/03/2026	15/04/2026	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 113, 114, 152(3), 218(2)
R&R-1175	GloBE rules side-by-side package application date	Internal	26/01/2026	18/02/2026	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	91, 100, 131(2), (37)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1162	Clarify credit reporting rules to update new update	Internal	19/12/2025	18/02/2026	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 213(3)(c), (d), (e)
R&R-1151	Maintenance item - Clarifying the wording used in Investment Boost provisions	Internal	12/11/2025	26/11/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 45, 46(2)
R&R-1146	Maintenance item - section EW 54	Internal	10/11/2025	26/11/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 56
R&R-1143	Crown Research Institutes – tax status preservation	Internal	3/11/2025	26/11/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	19(2), 99, 131(38)
R&R-1141	Market value interest and voting interest definitions for limited partnerships treated as companies	Internal	23/10/2025	26/11/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 131(20)(a), (43)(a), (b), (45)
R&R-1137	Excluding companies from treating VPDIs as EFAs	Internal	10/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 55(2), (3), (5)
R&R-1136	Removal of foreign exchange movements from the absolute value threshold	Internal	10/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 57(5), (10)
R&R-1135	Removing the deferral threshold from the cash basis person thresholds	Internal	10/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 57(1), (3), (6), (7), (8), (9), 58, 59
R&R-1134	Tax treatment of securitisations – remedial issues	Internal	10/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 93, 94, 95, 96, 97, 98, 126, 131(23), (36), 133
R&R-1132	Māori Fisheries restructure – maintaining AFL's shareholder continuity	Internal	8/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 247
R&R-1131	ACC earner payments	Internal	7/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 179(7), 237
R&R-1130	Recovering PAYE on overpayments of earnings-related accident compensation	Internal	7/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 252

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1129	Clarification of period required to qualify for alternative tax treatment in s RD 20B	Internal	7/10/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 116
R&R-1127	Remedial amendment to s 11(1)(k) of GSTA	Internal	1/10/2025	15/10/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 154(1)
R&R-1126	Update credit reporting formal notification requirements	Internal	30/09/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 213(3)(a), (b)
R&R-1125	Access to tax information by Callaghan Innovation	Internal	25/09/2025	15/10/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 213(2), (4)
R&R-1117	Investment Boost – Primary sector land improvements and definition of new investment asset	Internal	10/09/2025	17/09/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 40, 43, 44
R&R-1116	Investment Boost – Change of use from commercial to residential buildings	Internal	10/09/2025	17/09/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 5, 46(1), (3)
R&R-1114	Advance Election for Limited Partnerships – Extend s RF 3(1E) to Cover (1B) and (1C)	Internal	1/09/2025	17/09/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 125
R&R-1091	Replacing references to old personal income tax thresholds	Internal	6/08/2025	20/08/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	214
R&R-1090	Error correction by multi-rate PIEs – improving effectiveness of section HM 48	Internal	4/08/2025	20/08/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	88
R&R-1087	Maintenance item - examples in DI 6	Internal	21/07/2025	20/08/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 46(4)
R&R-1086	Maintenance item - FIF provisions	Internal	16/07/2025	16/07/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 63(1)(a)
R&R-1085	Investment Boost: reasonable testing and trialling	Internal	11/07/2025	16/07/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 41
R&R-1082	Bad debt deductions for GST when a company is in liquidation	Internal	30/06/2025	16/07/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 170

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1081	Maintenance item - PIEs	Internal	24/06/2025	16/07/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 89
R&R-1078	Investment Boost: including buildings within the definition of trading stock	Internal	19/06/2025	16/07/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 131(41)
R&R-1076	Replacing reference to previous fringe benefit tax threshold	Internal	17/06/2025	16/07/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 121
R&R-1075	Maintenance item - Investment Boost	Internal	12/06/2025	18/06/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 5
R&R-1073	Investment Boost: Secondhand mining and petroleum asset eligibilty	Internal	9/06/2025	18/06/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 41
R&R-1072	Investment Boost: Associated persons and amalgamations	Internal	9/06/2025	18/06/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 42, 54
R&R-1071	Investment Boost: Low value asset write-off threshold	Internal	9/06/2025	18/06/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 53
R&R-1070	KiwiSaver settings for complying superannuation funds	Internal	9/06/2025	18/06/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 143, 246
R&R-1066	Increasing the financial arrangements thresholds for calculating on a cash basis under the Income Tax Act 2007	Internal	30/05/2025	18/06/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 55(1), (4), 57(2), (4), (9)
R&R-1060	RDTI: Due date extension for applicants with September balance date	Internal	19/05/2025	28/05/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 196
R&R-1058	Maintenance log issue: reference to "family assistance credits" in the TAA	Internal	19/05/2025	28/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 191
R&R-1056	Maintenance item - definition of "tax" in TAA	Internal	15/05/2025	28/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 179(6)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1055	Maintenance item - correct cross reference in s MK 2(1)(cb) of ITA	Internal	15/05/2025	28/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 108
R&R-1054	Maintenance item - inclusion of "compulsory employer contribution" within defined terms in KiwiSaver Act	Internal	15/05/2025	28/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 218(1), 219
R&R-1053	Maintenance amendment to s 75 of the TAA notification of amalgamation	Internal	12/05/2025	28/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 197
R&R-1052	RD 45 ITA Unclassified benefit FBT liability thresholds remedial	Internal	8/05/2025	28/05/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 118(3), (4), (5), (6), (7), (8)
R&R-1051	Remedial amendments to the Unclaimed Money Act 1971	Internal	9/05/2025	28/05/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 222, 223, 224
R&R-1049	Concessions under Kyoto Convention	Internal	2/05/2025	28/05/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 156
R&R-1048	Cross-reference to be added to section 11A(1)(k)(ii)	Internal	29/04/2025	28/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 155
R&R-1047	Short process rulings - Non-residents' foreign sourced income	Internal	29/04/2025	28/05/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 203
R&R-1046	Maintenance item - cross references to s CB 6A(5)(c) in s FC 9(2) and s RL 1 need correcting	Internal	28/04/2025	21/05/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 80, 127
R&R-1045	CARF Remedial	Internal	16/04/2025	21/05/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 244
R&R-1043	Maintenance item: s YA 1 definition of securitisation trust	Internal	11/04/2025	15/04/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 243
R&R-1041	GST – clarify election process for business-to-business financial services		11/04/2025	16/04/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 162

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1040	Relocating donation tax clawback cap	Internal	11/04/2025	16/04/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 102, 193(1), (2)
R&R-1039	Donation tax credit Clawback	Internal	11/04/2025	16/04/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 193(3), (4)
R&R-1038	Maintenance item - Updating names of companies in sch 35 ITA	Internal	10/04/2025	16/04/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 145
R&R-1035	Correcting drafting error in s 32M of the TAA	Internal	10/04/2025	16/04/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 192
R&R-1032	Maintenance item - change reference to "the schedule" to "schedule 1" - s 90(1) GSTA	Internal	7/04/2025	16/04/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 174
R&R-1031	Removing the requirement for payee uplifts of financial support to be in writing and signed	Internal	7/04/2025	16/04/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 236
R&R-1029	Removing goods from the GST net - Sections 6(3)(e) and 91	Internal	26/03/2025	16/04/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 148(5), (11), 151(1), 152(1), (4), 175
R&R-1028	TSI record-keeping requirements	Internal	25/03/2025	16/04/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 158, 159
R&R-1025	Sharing Email Addresses of Fine Defaulters and their Employers with the Ministry of Justice	Internal	13/03/2025	19/03/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 213(5), (6)
R&R-1024	GST secondhand goods acquired from associated person application date	Internal	12/03/2025	19/03/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 245
R&R-1023	Clarification of Commissioner's Publication/Notice Requirements	Internal	6/03/2025	19/03/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 131(26), 148(9), 177, 179(5), 180, 181, 216, sch 2
R&R-1020	Effective date for change in GST filing frequency selected in error	Internal	26/02/2025	19/03/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 157

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1018	Amendment to Student Loan Act 2011	Internal	23/02/2025	19/03/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 234
R&R-1017	Income tax deductibility of the flat-rate credit	Internal	19/02/2025	19/02/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 38(1), (4)
R&R-1016	FIF returning share transfers	Internal	13/02/2025	19/02/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 13(1), (3), 48(1), (3), 52, 60, 61, 65, 66, 74(1), (3), 90, 131(3)
R&R-1015	Maintenance amendment to s YA 1 definition of imputation credit	Internal	13/02/2025	19/02/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 131(17)
R&R-1010	Maintenance item - Replace ':' with '; and' in s FB 1B(a)(i)	Internal	27/01/2025	19/02/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 79
R&R-1009	Repeal redundant provision	Internal	24/01/2025	19/02/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 210
R&R-1007	Motor vehicle expenditure - definition of business purposes	Internal	16/01/2025	19/02/2025	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 32 to 39
R&R-1004	Redundant provision – foreign-sourced income derived by resident trustees (HC 25(2)(c))	Internal	3/01/2025	19/02/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 85
R&R-1003	Exclude tax pooling in relation to disputable decisions	Internal	20/12/2024	19/02/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 208
R&R-1001	Separate capacity for trustees (ss CW 38, CW 38B, CW 39)	Internal	20/12/2024	19/02/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 19(1), 20, 21
R&R-1000	Annual requirement for superannuation schemes (s EY 11)	Internal	13/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 77(1), (3)
R&R-0998	Supplier groups clarification	Internal	12/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 167

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-09961	Effective date for change to filing GST quarterly - s 15C GSTA	Internal	7/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 212(3)
R&R-0996	Establishment of the Auckland Future Fund	Internal	12/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 28, 134(13), (14), (70), 203(2), (7), (14)
R&R-0995	Maintenance item – donee organisations in sch 32 updated	Internal	12/12/2024	18/12/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 148
R&R-0993	Maintenance amendment: Redundant references to repealed section RM 5	Internal	11/12/2024	18/12/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 146, 215, sch 1
R&R-0992	Spent KiwiSaver lock-in period transitional provisions	Internal	10/12/2024	18/12/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 220
R&R-0990	Extending the date to repeal the provision allowing information sharing between Inland Revenue and the Companies Office	Internal	5/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 262
R&R-0989	Definition of “pensions” in s CF 1(2)	Internal	4/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 11
R&R-0988	Section 226 TAA remedial clarification	Internal	20/11/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 197
R&R-0987	DTA source rule overreach - section YD 4(17D)	Internal	18/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 144
R&R-0986	Minor and corporate beneficiary income – schedular income	Internal	15/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(55)
R&R-0985	Maintenance Item - Deceased estates and trustee income - section HC 8B	Internal	15/11/2024	20/11/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 70, 146(1)
R&R-0984	Trust disclosures 2025 remedials	Internal	15/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 150(18), 172

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0983	RDTI: Incorrect entity issue remedials	Internal	15/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 166, 173(2), (3), (6), 174
R&R-0980	FamilyBoost remedial to remove requirement to publish thresholds	Internal	5/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 168
R&R-0977	Tripartite test – treatment of limited partnership as a company - s YB 14 ITA07	Internal	1/11/2024	20/11/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 140
R&R-0975	Maintenance amendment: section CW 52B - change "Ministry for" to "Ministry of"	Internal	18/10/2024	20/11/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 29
R&R-0968	Allowing more time for monthly filers to have change in end date apply for first taxable period - proposed s 15EC GSTA	Internal	11/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 215
R&R-0967	Platform economy – information reporting and exchange remedial - s 142K(1) & 185S(3) TAA	Internal	11/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 195
R&R-0966	Clarifying Independent Earner Tax Credit eligibility	Internal	11/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 105
R&R-0965	GST platform economy remedial amendments for inclusion in current tax bill - cl 3B sch 7 TAA, s 19NB & 20(3)(de) GSTA	Internal	3/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 220, 221(2), (3)
R&R-0964	Clarifying imputation effect on security arrangements	Internal	9/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 114, 115, 117, 118, 134(61)
R&R-0963	Maintenance amendment: incorrect subsection heading in section HC 14(2B)	Internal	9/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 71
R&R-0962	Place of supply when non-resident supplier provides taxable supply information for GST incorrectly charged on business-to-business supply & correction of fault of expression in s 19K(9)(b)(ii)	Internal	7/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 208, 218

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0960	GST grouping maintenance item – Updating cross-reference to include new taxable period end dates provisions - s 55(1AK) GSTA	Internal	1/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	S 233(3)
R&R-0958	Cryptoasset staking income and PIE eligibility	Internal	24/09/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 86, 87
R&R-0957	Maintenance Item - Incorrect reference in section 22C(3)(d) to section 89C(1) of the TAA	Internal	20/09/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 153
R&R-0956	Corporate beneficiary income and s HC 26	Internal	13/09/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 72
R&R-0949	RDTI general approval application due date	Internal	15/08/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 173
R&R-0948	General FamilyBoost Remedials	Internal	13/08/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 110, 111, 112, 113, 134(44), (52), (60), 150(15), (17), (24), 183, 187, 201(7)
R&R-0946	Maintenance item - incorrect cross-reference in section RA 15(3)(b) - Income Tax Act 2007 - s RA 15(3)(b)	Internal	8/08/2024	21/08/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 121(2)
R&R-0945	Maintenance item - updating terminology - Income Tax Act 2007 - s FB 3A(3)	Internal	7/08/2024	21/08/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 59
R&R-0944	GST s. 21B and s. 3A(2) definition of input tax for secondhand goods	Internal	25/07/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 163
R&R-0943	Bright-line rollover and sales to associates - subpart FD ITA07	Internal	25/07/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61
R&R-0942	Maintenance amendment - section 5(15) of the GST Act	Internal	22/07/2024	21/08/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 206(7)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0941	Rollover relief – sale of land that was transferred before 1 July 2024 - subpart FD ITA07	Internal	15/07/2024	16/07/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61
R&R-0937	Maintenance Item - CB 23B reference to the bright-line test - Income Tax Act 2007	Internal	5/07/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 7
R&R-0936	Transfers of undertakings from councils to CCOs - references to ITA provisions to be corrected - sch 9 Local Government Act	Internal	5/07/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 268
R&R-0933	Company Amalgamations - removing references to repealed s IQ 5 Income Tax Act 2007	Internal	25/06/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 98, 99, 100, 101, 102
R&R-0930	Maintenance item - correct cross-reference in s CZ 25D - Income Tax Act 2007	Internal	19/06/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 35
R&R-0929	Consolidation of defined benefit schemes - s EY 11 ITA07	Internal	17/06/2024	17/07/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 77(2)
R&R-0928	Partnership transparency for voting and market value interests	Internal	14/06/2024	17/07/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 131(7), (20)(b), (43)(c), 134, 135
R&R-0926	Maintenance item: schedule 32 ITA 07	Internal	10/06/2024	19/06/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 148(4)(d)
R&R-0925	Maintenance amendment - section CZ 29B - missing PPD table and "Regulations made under this section are secondary legislation" subsection	Internal	4/06/2024	19/06/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 36(2)
R&R-0924	Maintenance item - aggregation provision for land provision in associated persons provisions	Internal	4/06/2024	19/06/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 136(1), (2), 137, 138(4), (5), (6), 139(4), (5), (6)
R&R-0921	GST platform economy remedials - Goods and Services Tax Act 1985 - s 2(1) (listing intermediary), 11A(1)(jc), 19NB, 60(1C), 60CB, and 60H	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 203(6), 209(2), 220, 234(1), 235, 236

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0920	GST s. 21FB permanent change of use rule and assets acquired prior to 1 April 2023 change to application provision in s 143(3) Taxation (Annual Rates for 2022-23, Platform Economy, and Remedial Matters) Act 2023	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 224, 263
R&R-0919	GST s. 21F(6) adding references to “erecting buildings” and “dealing in land”	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 225
R&R-0918	Clarify taxable activity exclusion for certain goods (s. 6(3)(e)) applies when a person deregisters from GST)	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 207(2), (4)
R&R-0917	GST Associated persons secondhand goods remedial - Goods and Services Tax Act 1985 - s 3A	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 205
R&R-0916	FIF Cost Method Eligibility - Income Tax Act 2007 - s EX 46	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 52
R&R-0913	Maintenance item - Multinational Tax Act style guide consistency changes - Income Tax Act 2007 - s FD 1(1)(a), HR 12(3)(a)(ii), LE 4B(1)	Internal	9/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61, 95, 106, 134(15), (16)
R&R-0912	Maintenance Item - Gaming Duties Act 1971	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 247-250
R&R-0910	Maintenance Item - Section 46C(3B) of the TAA – FBT returns for years	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 170
R&R-0909	Maintenance Item - Section YA 2 of ITA 2007 – meaning of income tax varied	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 132
R&R-0908	Maintenance Item - Section YA 1 of ITA 2007 – definition of “qualifying resident foreign trustee”	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(47)
R&R-0907	Maintenance Item - Section YA 1 of ITA 2007 - definition of “ancillary tax”	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(11)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0904	GST: Deregistration when holding emissions units - Goods and Services Tax Act 1985 - s 5(3C)	Internal	30/04/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 206(1)
R&R-0903	Bright-line inherited land remedial - Income Tax Act 2007 - s CB 6A	Internal	29/04/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	s 5(2) and 60
R&R-0902	Energy consumer trust definition - Income Tax Act 2007 - s YA 1 (lines trust)	Internal	23/04/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(36), (70)
R&R-0900	Civil union and de facto relationships - Income Tax Act 2007 - s FD 1(1)(b)	Internal	19/04/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61
R&R-0899	Simple transparency clarifications - Income Tax Act 2007;Tax Administration Act 1994 - s DC 3, DC 4, FD 1(4B), GC 5, HG 3-HG 11, RE 30, RF 3, RF 12, RF 12B, YA 1 (dispose, member) ITA,	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 41, 42, 61, 66, 76-84, 129, 134(27), (69), 169
R&R-0898	Pharmac rebates - Goods and Services Tax Act 1985 - s 25(1B)	Internal	11/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 227(2) and (3)
R&R-0897	Debt-funding special purpose vehicle regime eligibility - Income Tax Act 2007 - s HR 9, HR 9BAA, HR 9BA, HR 10, HR 10B, HZ 9, HZ 10, and YA 1 (originator)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 90, 91, 92, 93, 94, 96, 97, 134(43), (58), 141
R&R-0896	ACDA and amalgamations - amendment to s CD 44(8)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 7(4), 83
R&R-0895	ACDA formula - rewrite remedial - gross vs net concept	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	s 7(1), (2), (3), (5), (6)
R&R-0894	Corporate beneficiary rule and ACDA - Income Tax Act 2007 - s CD 44(7)(dc)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 12
R&R-0893	Disabled beneficiaries and the minor beneficiary rule - Income Tax Act 2007 - s HC 35(4)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 74(2) and (3)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0885	Maintenance Item - Subsection (2) of section CW 55BAB should have a subsection heading - Income Tax Act 2007 - s CW 55BAB(2)	Internal	9/04/2024	17/04/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 30
R&R-0884	Tax rate for minor/corporate beneficiary income - Income Tax Act 2007 - s HC 35(2)	Internal	5/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 72, 74(1), (3), 75, 146(3)
R&R-0883	Challenging penalties unrelated to tax under section 138L of the TAA - Tax Administration Act 1994 - s 138L	Internal	5/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 185
R&R-0875	Land tainting on a partition of land - Income Tax Act 2007 - s CB 15E	Internal	2/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 6, 19, and 20
R&R-0874	Company Amalgamations - Income Tax Act 2007 - s CD 43(2)(c)	Internal	27/03/2024	17/04/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 11
R&R-0873	GST and platform economy – Special time of supply rule for taxable accommodation - Goods and Services Tax Act 1985 - s 19, 19DB, 20(4)(e)	Internal	22/03/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 216, 217, and 221(7)
R&R-0870	Addressing extra pay inaccuracy under section RD 17	Internal	18/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 122
R&R-0869	Bright-line main home exclusion amendment	Internal	18/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates of 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 12(5)
R&R-0868	Supply correction information remedial - Goods and Services Tax Act 1985 - s 19N	Internal	15/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 219
R&R-0863	Temporary GST registration for an unregistered person who is subject to s. 5(16C) of the GST Act - Goods and Services Tax Act 1985 - s 51, 51B	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 231 and 232
R&R-0861	Non-residents and “percentage actual use” in the GST adjustment rules - Goods and Services Tax Act 1985 - s 21G	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 226

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0859	GST B2B financial services zero-rating election - Goods and Services Tax Act 1985 - s 20F	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 222
R&R-0858	Deemed Acceptance - Tax Administration Act 1994 - s 89M(6BAB)	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 177
R&R-0857	Assessment within NOPA - Tax Administration Act 1994 - s 89C(kb)	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 176(1)
R&R-0856	GST adjustments “not permitted” for assets less than $10,000 - Goods and Services Tax Act 1985 - s 21(2)	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 223
R&R-0855	Revised introductory wording for livestock valuation provision - Income Tax Act 2007 - s EC 1	Internal	13/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 47
R&R-0854	Maintenance Item - sections LY9 and LY10 of the Income Tax Act 2007 - Income Tax Act 2007 - s LY 9, LY 10	Internal	13/03/2024	20/03/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 108 and 109
R&R-0853	Platform economy remedials – listing intermediaries - Goods and Services Tax Act 1985 - s 60(1D)	Internal	12/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 234(2)
R&R-0852	Veteran Affairs Backdated Lump Sum Payments - Income Tax Act 2007 - s RD 20B, YA 1 (schedular income), sch 1, part A, cl 13	Internal	7/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 123, 134(54), 146(2)
R&R-0851	GST treatment of board member appointed by the Governor-General - Goods and Services Tax Act 1985 - s 6(3)(c)(iia) and (4)	Internal	6/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 207(1), (3)
R&R-0850	Motor vehicle expenditure – dual-purpose expenditure and definition of “business use” - Income Tax Act 2007; Income Tax Act 2004 - s YA 1 (business use) ITA07, s OB 1 (business use) ITA04	Internal	5/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(17) and (67) and 256
R&R-0849	Partnerships and AIL availability – s RF 12B - Income Tax Act 2007;Tax Administration Act 1994; Stamp	Internal	4/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 126, 128, 162, 164(1) and (2), and 252

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
	and Cheque Duties Act 1971 - s RF 3, RF 12 ITA, s 32IB and 32M(1B), (2) TAA and s 86G SCDA							
R&R-0847	Partitioning – Acquisition dates - Income Tax Act 2007 - s CW 3C	Internal	27/02/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 5(1), 21, 134(3) and (33)
R&R-0843	GST and the platform economy – transitional rule for accommodation	Internal	26/02/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates of 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 201
R&R-0840	PIE entrance - Income Tax Act 2007 - s HM 7, HM 10B, HM 12, HM 71, and YA 1 (excluded interest)	Internal	22/02/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 85, 86, 87, 88, 134(35), and 136(3)
R&R-0839	Section EI 8 Land sales to the Crown - Income Tax Act 2007 - s EI 8, EX 21(20), and EZ 8B	Internal	16/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 49, 51, and 56
R&R-0838	Limited partnership and RWT-exempt status - Income Tax Act 2007;Tax Administration Act 1994 - s RE 30 ITA, s 32J TAA	Internal	21/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 124(1), 125, 161, and 163
R&R-0837	GST flat-rate credit and apportionment of GST-exclusive/inclusive deductions for income tax - Income Tax Act 2007 - s CH 5B, CX 1B, DB 2	Internal	20/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 17, 31, 38(2), (3), (4)
R&R-0834	NRWT and Transfer Pricing Adjustments - Income Tax Act 2007 - s GC 11, GC 12, and GC 13	Internal	13/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 67, 68 and 69
R&R-0833	Zero-rating rules relating to international vessels exempt from import entries - Goods and Services Tax Act 1985 - s 11A(1)(iba)	Internal	13/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 209(1)
R&R-0831	Platform economy GST rules – clarifying the Commissioner's determination-making power and the opt-out rule for underlying suppliers that make more than $500,000 of supplies	Internal	7/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 198(1) and (3)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0824	FIF rules remedials - Income Tax Act 2007 - s CQ 5(1)(c), DN 6(1)(c), EX 20B(3), EX 48(1)(b), EX 63(1), EX 72(1)(b)	Internal	30/01/2024	28/02/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 18, 43, 50, 53, 54, 55
R&R-0823	Alternative taxable period end date - Goods and Services Tax Act 1985 - s 15(1), (5)(a), 15B, 15C, 15D, 15E, 15EB-15ED	Internal	30/01/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 210(1) and (2), 211, 212, 213, 214, and 215
R&R-0821	Maintenance Item - Incorrect cross-reference in section 139AB	Internal	12/01/2024	28/02/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 186
R&R-0816	Reference to Ministry for Disabled People in Section CW 52B of ITA	Internal	20/12/2023	20/12/2023	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 23
R&R-0811	Bright-line acquisition date - bridge needed to s CB 6AB(4)	Internal	7/12/2023	20/12/2023	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 8(1)
R&R-0810	Maintenance Item - “Qualifying individual” - definition in TAA	Internal	30/11/2023	20/12/2023	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 129(6) and (8), and 131
R&R-0809	Maintenance item - removal of "resident foreign trustee" - Income Tax Act 2007 - s HC 33(1B)(c)(ii)	Internal	28/11/2023	20/12/2023	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 73
R&R-0808	Maintenance item - amendments to s 157(10) TAA and s 43(1) GSTA - Tax Administration Act 1994 - s 157(10) AND s 43(1) Goods and Services Tax Act	Internal	28/11/2023	20/12/2023	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 190 and 230
R&R-1188	Unclaimed Money Act	Internal	20/04/2026	20/05/2026	Amendment not necessary	Not progressed	N/A	N/A
R&R-1142	redacted due to sensitive information							
R&R-1124	redacted due to sensitive information							
R&R-1092	Taxable distributions from foreign trusts and excluded income	Internal	8/08/2025	20/08/2025	Treated as policy issue	Not progressed	N/A	N/A
R&R-1080	Maintenance item - PIEs	Internal	24/06/2025	16/07/2025	Combined with another R&R item	Not progressed	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1057	Business continuity test - specific anti-avoidance rules	Internal	16/05/2025	28/05/2025	Amendment not necessary	Not progressed	N/A	N/A
R&R-0971	Minor Unclaimed Money Act Remedial	Internal	15/10/2024	16/10/2024	Combined with another R&R item	Not progressed	N/A	N/A
R&R-0969	Mandatory provision of personal information to trustees - s 59BA & 59BAB TAA	Internal	11/10/2024	16/10/2024	Superseded by other changes	Not progressed	N/A	N/A
R&R-0911	Maintenance Item - Section 184 of the Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	Internal	4/05/2024	15/05/2024	Superseded by other changes	Not progressed	N/A	N/A
R&R-0842	Timing of entitlement to secondhand goods credit for associated supply	Internal	24/02/2024	20/03/2024	Included in current project	Not progressed	N/A	N/A
R&R-1224	Notifying Inland Revenue when using the expected residual income method (s RC 10(5) ITA)	Internal	6/07/2026	15/07/2026	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-1211	Amendment Schedule 13 Income Tax Act 2007: Depreciable Land Improvements	Internal	4/06/2026	17/06/2026	Treated as policy issue	Not accepted	N/A	N/A
R&R-1179	Leaky building remediation costs – income tax deductibility	Internal	3/03/2026	18/03/2026	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-1178	redacted due to sensitive information							
R&R-1164	redacted due to sensitive information							
R&R-1163	redacted due to sensitive information							
R&R-1156	redacted due to sensitive information							
R&R-1155	redacted due to sensitive information							

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1154	redacted due to sensitive information							
R&R-1150	ETS - other than forestry	Internal	12/11/2025	26/11/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1145	redacted due to sensitive information							
R&R-1122	In lieu of dividend test	Internal	12/09/2025	17/09/2025	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-1112	Retrospective election to be a Māori authority	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1110	Māori authority - Ceasing to be eligible if rules not followed	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted		
R&R-1109	Māori authorities – trust amalgamations	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1107	Māori authorities – subsidised or rent-free accommodation	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1106	Māori authorities – "original cost" of the property	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1104	Māori authorities – Māori authority forming a MACA group	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1103	Māori authorities – Attaching MA credits above maximum permitted rate	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1102	Māori authorities – life interest distribution	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted		
R&R-1101	Māori authorities – Tax identification number	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted		
R&R-1100	Māori authorities – excluded income as source of taxable distribution	Internal	19/08/2025	17/09/2025	Treated as policy issue	Not accepted		
R&R-1097	redacted due to sensitive information							
R&R-1095	Rules regarding securitisation of pre-1990 forestry emissions units	Internal	11/08/2025	20/08/2025	Treated as policy issue	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1069	Definition of "disqualifying penalty" in s 141FB of the Tax Administration Act 1994	Internal	4/06/2025	18/06/2025	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-1050	redacted due to sensitive information							
R&R-1044	Cost base issues	Internal	14/04/2025	16/04/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1042	Services not convertible into money not income	Internal	11/04/2025	16/04/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-1022	redacted due to sensitive information							
R&R-1011	Parts of integrated system cannot be low value assets	Internal	23/01/2025	19/02/2025	Treated as policy issue	Not accepted	N/A	N/A
R&R-0982	Partial application of the in lieu of dividends test for share cancellations - s CD 22	Internal	15/11/2024	20/11/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-0981	redacted due to sensitive information							
R&R-0979	Deferred land sale timing issues	Internal	1/11/2024	20/11/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-0978	Definition of tax adviser for not taking reasonable care shortfall penalty - s 20B(5) & 141A(2B) TAA	Internal	1/11/2024	20/11/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-0950	redacted due to sensitive information							
R&R-0940	Partnership – joint return of income	Internal	11/07/2024	17/07/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-0931	Maintenance item for R&R - ss CB 6AB & CB 6AC - missing defined terms lists	Internal	20/06/2024	17/07/2024	Superseded by other changes	Not accepted	N/A	N/A
R&R-0923	redacted due to sensitive information							
R&R-0922	Expenditure incurred due to flood events and treatment of land improvements	Internal	10/05/2024	15/05/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-0901	Non-business revenue account property transfer - s GC 1 ITA07	Internal	22/04/2024	15/05/2024	Did not meet R&R criteria	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0892	GST grouping- Securitisation trusts	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0891	GST grouping- Control of a trust	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0889	GST grouping- The "in partnership" control test in s 55(8)(c)	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0888	GST grouping- Post-Settlement Governance Entities (PSGEs)	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0887	GST grouping- Whether 75% taxable supplies requirement should apply to mixed groups	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0886	GST grouping- Unregistered non-residents in eligibility groups and the 75% taxable supplies requirement	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0882	GST grouping- Drafting issues with sections 55(1AO)(b) and 25 of the Goods and Services Tax Act 1985	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0881	Apportionment for GST groups	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0880	redacted due to sensitive information							
R&R-0878	GST grouping- Drafting issues with section 55 of the Goods and Services Tax Act 1985	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0877	GST grouping- Whether taxable supplies made by non-resident group members to non-resident third parties are included in the group GST return	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0876	GST grouping – whether intra-group non-taxable supplies should be disregarded	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-0872	GST grouping – When can a non-resident registered under s 54B be the representative member of a GST group	Internal	20/03/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-0866	Refugee and Protected Persons Working for Families Eligibility	Internal	15/03/2024	20/03/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-0864	Replace outdated references to “tax invoice”, “credit note” and “debit note” in section 25(1) of GST Act	Internal	14/03/2024	20/03/2024	Already included in existing R&R item	Not accepted	N/A	N/A
R&R-0832	GST and associated persons remedials	Internal	13/02/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-0828	Trust Rules	Internal	31/01/2024	28/02/2024	Superseded by other changes	Not accepted	N/A	N/A
R&R-0826	Executors and administrators under the trust rules	Internal	31/01/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-0825	Nominated Company leaving a Tax Consolidated Group	External	31/01/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-0822	Maintenance Item - references in s 20(4C) of the GSTA need updating	Internal	29/01/2024	28/02/2024	Already included in existing R&R item	Not accepted	N/A	N/A
R&R-0819	Deductibility of asbestos removal expenditure	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-0818	Holding costs for land	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-0812	redacted due to sensitive information							
R&R-1251	Imputation adjustments under s OB 62	Internal	25/09/2026	21/10/2026	Combined with another R&R item	Withdrawn		
R&R-1111	Māori authorities - land subject to the Te Ture Whenua Māori Act 1993	Internal	19/08/2025	17/09/2025	Amendment not necessary	Withdrawn		
R&R-1074	The existing references to "register of companies" in the ITA should be replaced with "New Zealand register" as this is the defined term in the Companies Act for the companies register.	Internal	10/06/2025	11/06/2025	No longer meets R&R criteria	Withdrawn	N/A	N/A
R&R-1061	Maintenance item: Section 68CB (7) of the TAA	Internal	19/05/2025	28/05/2025	Superseded by other changes	Withdrawn	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome type	Status	Amendment Bill/Act	Clause/Section
R&R-1034	Beneficiary income allocations to tax-exempt beneficiaries	Internal	9/04/2025	16/04/2025	Treated as policy issue	Withdrawn	N/A	N/A
R&R-1021	Effective date for cancellation of temporary GST registration	Internal	26/02/2025	19/03/2025	No longer meets R&R criteria	Withdrawn	N/A	N/A
R&R-0970	Maintenance Item – Cross-referencing error in the GST rules for vouchers	Internal	11/10/2024	16/10/2024	Already included in existing R&R item	Withdrawn	N/A	N/A