

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-1186	Depreciation apportionment – s EE 50		10/04/2026	15/04/2026	Remedial item	Accepted		
R&R-1185	FBT on protective clothing		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		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-1183	KiwiSaver enrolment for 16 and 17 year olds with estranged guardians		9/04/2026	15/04/2026	Remedial item	Accepted		
R&R-1182	Alignment of contractor definition		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-1181	Maintenance item - correcting terminology		18/03/2026	15/04/2026	Maintenance item	Accepted		
R&R-1180	Incorrect use of “and” in s HM 21(5)		10/03/2026	18/03/2026	Maintenance item	Accepted		
R&R-1179	Leaky building remediation costs – income tax deductibility		3/03/2026	18/03/2026	Did not meet R&R criteria	Not accepted		
R&R-1178	redacted due to sensitive information							
R&R-1177	Overseas pensions transfers – social policy and penalties remedials		12/02/2026	18/02/2026	Remedial item	Accepted		

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R&R-1176	Correcting cross-reference in trust taxation rules		2/02/2026	18/02/2026	Maintenance item	Accepted		
R&R-1175	GloBE rules side-by-side package application date		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-1174	redacted due to sensitive information							
R&R-1173	Maintenance of definition of “main benefit”		23/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1172	Clarifying definition of Commissioner’s official opinion		22/01/2026	18/02/2026	Remedial item	Accepted		
R&R-1171	Maintenance amendment – update list of defined terms in s LS 2		22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1170	Maintenance amendment – s LA 8(2)(b) refers to repealed sections		22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1169	Maintenance amendment – s HM 46 does not cross-refer to s HM 35		22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1168	Maintenance amendment – incorrect subsection reference in s HM 36(4)		22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1167	Maintenance amendment – s LA 6(2)(e) refers to repealed sections		22/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1166	Maintenance item – s LS 2(1)(c)(ii) refers to repealed s CX 56(2)(d)		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		9/01/2026	18/02/2026	Maintenance item	Accepted		
R&R-1164	redacted due to sensitive information							

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R&R-1163	redacted due to sensitive information							
R&R-1162	Clarify credit reporting rules to update new update		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-1161	Māori authority – trust ceasing to be a Māori authority - transition issues		17/12/2025	18/02/2026	Maintenance item	Accepted		
R&R-1160	Remedial s 89F(3)(a) of the TAA		11/12/2025	17/12/2025	Remedial item	Accepted		
R&R-1159	Maintenance item - AIM Method Definition		11/12/2025	17/12/2025	Maintenance item	Accepted		
R&R-1158	redacted due to sensitive information							
R&R-1157	Māori authority – distribution – exempt distribution source – trustee income		4/12/2025	17/12/2025	Remedial item	Accepted		
R&R-1156	redacted due to sensitive information							
R&R-1155	redacted due to sensitive information							
R&R-1154	redacted due to sensitive information							
R&R-1153	Māori Authority interest free loans		24/11/2025	17/12/2025	Remedial item	Accepted		

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R&R-1152	Drafting issues in sections DO 8, DO 10 and DO 11		18/11/2025	26/11/2025	Maintenance item	Accepted		
R&R-1151	Maintenance item - Clarifying the wording used in Investment Boost provisions		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-1150	ETS - other than forestry		12/11/2025	26/11/2025	Treated as policy issue	Not accepted		
R&R-1149	GST – secondhand goods deduction, exception – financial services		12/11/2025	26/11/2025	Remedial item	Accepted		
R&R-1148	GST secondhand goods input tax exception – supply of previously-leased imported goods		12/11/2025	26/11/2025	Remedial item	Accepted		
R&R-1147	s CD 44 Formula issue		10/11/2025	26/11/2025	Remedial item	Accepted		
R&R-1146	Maintenance item - section EW 54		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-1145	redacted due to sensitive information							
R&R-1144	redacted due to sensitive information							
R&R-1143	Crown Research Institutes – tax status preservation		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-1142	redacted due to sensitive information							

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R&R-1141	Market value interest and voting interest definitions for limited partnerships treated as companies		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-1140	Annual multinational top-up tax return requirements (under the OECD GloBE rules)		23/10/2025	26/11/2025	Remedial item	Accepted		
R&R-1139	redacted due to sensitive information							
R&R-1138	Maintenance item - Treatment of adoption as a blood relation		20/10/2025	26/11/2025	Maintenance item	Accepted		
R&R-1137	Excluding companies from treating VPDIs as EFAs		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		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		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

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R&R-1134	Tax treatment of securitisations – remedial issues		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-1133	Maintenance item - clause 1(g) of schedule 4 of the Student Loan Scheme Act 2011		8/10/2025	15/10/2025	Maintenance item	Accepted		
R&R-1132	Māori Fisheries restructure – maintaining AFL’s shareholder continuity		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		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		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-1129	Clarification of period required to qualify for alternative tax treatment in s RD 20B		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

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R&R-1128	Maintenance item – repealed legislation reference in the Unclaimed Money Act 1971		5/10/2025	15/10/2025	Maintenance item	Accepted		
R&R-1127	Remedial amendment to s 11(1)(k) of GSTA		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		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		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-1124	redacted due to sensitive information							
R&R-1123	GST – Mandatory change from six-monthly filing		18/09/2025	15/10/2025	Remedial item	Accepted		
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-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-1120	Reducing GloBE rules filing requirements for MNEs	Internal	11/09/2025	17/09/2025	Remedial item	Accepted		

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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	Progressing towards Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Act 2026	
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-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-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	Remedial item	Accepted		
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-1113	Section 5(23)(a) – requirement to include zero-rated supply in GST return	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		

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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-1111	Māori authorities - land subject to the Te Ture Whenua Māori Act 1993	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		
R&R-1110	Māori authority - Ceasing to be eligible if rules not followed	Internal	19/08/2025	17/09/2025	Remedial item	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-1108	Māori authorities – Tax pooling	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		
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-1105	Māori authorities – Aligning MACA rules with ICA rules	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		
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	Remedial item	Accepted		
R&R-1101	Māori authorities – Tax identification number	Internal	19/08/2025	17/09/2025	Remedial item	Accepted		
R&R-1100	Māori authorities – excluded income as source of taxable distribution	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-1098	Māori authorities – maintenance remedials	Internal	15/08/2025	20/08/2025	Remedial item	Accepted		
R&R-1097	redacted due to sensitive information							

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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-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-1094	Maintenance amendment – s HR 8(1)(a) of the Income Tax Act 2007	Internal	8/08/2025	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-1092	Taxable distributions from foreign trusts and excluded income	Internal	8/08/2025	20/08/2025	Remedial item	Accepted		
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-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-1088	EW 46D: debt for equity swap	Internal	31/07/2025	20/08/2025	Remedial item	Accepted		
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)

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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-1084	“Improvement” definition in section EE 67 Income Tax Act 2007	Internal	10/07/2025	16/07/2025	Remedial item	Accepted		
R&R-1083	Incoherence in deduction outcomes between LTC and LP rules	External	10/07/2025	16/07/2025	Remedial item	Accepted		
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-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-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-1079	Final-year fees-free – definition of tax missing reference	Internal	22/06/2025	16/07/2025	Remedial item	Accepted		

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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-1077	Finance Lease Adjustments (Section FA 11)	Internal	18/06/2025	16/07/2025	Remedial item	Accepted		
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-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-1073	Investment Boost: Secondhand mining and petroleum asset eligibility	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

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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-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-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		

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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-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-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-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-1059	RDTI: Partnerships with non-aligned balance dates	Internal	19/05/2025	28/05/2025	Remedial item	Accepted		
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-1057	Business continuity test - specific anti-avoidance rules	Internal	16/05/2025	28/05/2025	Remedial item	Accepted		

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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-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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-1050	redacted due to sensitive information							
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-1044	Cost base issues	Internal	14/04/2025	16/04/2025	Treated as policy issue	Not accepted	N/A	N/A
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-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-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-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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-1037	Maintenance item - Adding macron to Māori in Revenue Acts	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
R&R-1036	Maintenance item - Section 201(7)	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
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-1034	Beneficiary income allocations to tax-exempt beneficiaries	Internal	9/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1033	Pre-consolidation losses and foreign tax credits	Internal	8/04/2025	16/04/2025	Remedial item	Accepted		
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-1030	Finance leases and Software as a service configuration and customisation costs	Internal	31/03/2025	16/04/2025	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-1027	redacted due to sensitive information							
R&R-1026	FDR income, CV income and s CD 18 calculations based on dividends "derived" rather than dividends "received"	Internal	17/03/2025	16/04/2025	Remedial item	Accepted		
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-1022	redacted due to sensitive information							
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-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-1019	redacted due to sensitive information							
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-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-1011	Parts of integrated system cannot be low value assets	Internal	23/01/2025	19/02/2025	Treated as policy issue	Not accepted		
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-1008	Amalgamations and subsequent disposals of personal property Project Specification	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
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-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-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-1002	Onus of proof for Electronic Sale Suppression Tools penalties	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-999	Liability of trustee as agent for beneficiary income (s HC 32)	Internal	13/12/2024	18/12/2024	Remedial item	Accepted		
R&R-998	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-997	Supply correction information "available"	Internal	12/12/2024	18/12/2024	Remedial item	Accepted		
R&R-996	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-995	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-994	redacted due to sensitive information							
R&R-993	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	s 146, 215, sch 1

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
							Remedial Measures) Act 2026	
R&R-992	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-991	redacted due to sensitive information							
R&R-990	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-989	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-988	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-987	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-986	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-985	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-984	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-983	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-982	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-981	redacted due to sensitive information							
R&R-980	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-979	Deferred land sale timing issues	Internal	1/11/2024	20/11/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-978	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-977	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-976	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-975	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-974	Partnership transparency limitation – capacity of partner - s HG 2(1)	Internal	16/10/2024	20/11/2024	Remedial item	Accepted		
R&R-973	redacted due to sensitive information							

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-972	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-971	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-970	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
R&R-969	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-968	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-967	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-966	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-965	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-964	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-963	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-962	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-961	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-960	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	S 233(3)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
							Remedial Measures) Act 2025	
R&R-959	Deduction notices – notification requirement for delinquent taxpayers - s 157 TAA	Internal	26/09/2024	16/10/2024	Remedial item	Accepted		
R&R-958	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-957	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-956	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-955	Transfers of relationship property where s CB 3 applies	Internal	13/09/2024	16/10/2024	Remedial item	Accepted		
R&R-954	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-953	Extra pay - notification of rate - s RD 10 ITA07	Internal	29/08/2024	16/10/2024	Remedial item	Accepted		
R&R-952	Repeal of direct credit starting date OIC - s 184A & 184B TAA	Internal	21/08/2024	16/10/2024	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-951	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-950	redacted due to sensitive information							
R&R-949	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-948	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-947	Removal of legislation referring to Bonus Bonds	Internal	12/08/2024	21/08/2024	Remedial item	Accepted		
R&R-946	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-945	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-944	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-943	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-942	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-941	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-940	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-939	Partnerships - safe harbour - death of partner	Internal	8/07/2024	17/07/2024	Remedial item	Accepted		
R&R-938	Executors and settlements on foreign trusts	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
R&R-937	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	s 7

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
							Remedial Measures) Act 2025	
R&R-936	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-935	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-933	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-932	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-931	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-930	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-929	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-928	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-927	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-926	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-925	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-924	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-923	redacted due to sensitive information							

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-922	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-921	GST platform economy remedials - Goods and Services Tax Act 1985 - s 2(1) (listing intermediary), 11A(1)(j), 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-920	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-919	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-918	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-917	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-916	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-915	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-914	Reference in s OA 3 to "imputation rules"	Internal	10/05/2024	16/10/2024	Maintenance item	Accepted		
R&R-913	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-912	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-911	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-910	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-909	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-908	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-907	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-906	redacted due to sensitive information							
R&R-905	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-904	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-903	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-902	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-901	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-900	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-899	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-898	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-897	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-896	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-895	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-894	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-893	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-892	GST grouping- Securitisation trusts	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-891	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-890	GST grouping- Definitions that cross-refer to the Income Tax Act 2007	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-889	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-888	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-887	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-886	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-885	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-884	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-883	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-882	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-881	Apportionment for GST groups	Internal	3/04/2024	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	Amendment Bill/Act- Clause/Section
R&R-880	GST grouping- Arrangement to avoid the reverse charge - s 55(1AC)(a) GSTA	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-879	Assessing for half-taxable periods when a group member leaves a GST group	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-878	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-877	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-876	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-875	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-874	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-873	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-872	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-871	Whether it should be mandatory to disregard intra-group taxable supplies	Internal	20/03/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-870	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-869	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-868	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-867	Interaction between Transitional Residence and WFF - s HR 8 ITA07	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
R&R-866	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-865	Repeal of 227G	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
R&R-864	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-863	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-862	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-861	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-860	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-859	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-858	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-857	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-856	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-855	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-854	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-853	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-852	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	s 123, 134(54), 146(2)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
							Remedial Measures) Act 2025	
R&R-851	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-850	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-849	Partnerships and AIL availability – s RF 12B - Income Tax Act 2007; Tax Administration Act 1994; Stamp and Cheque Duties Act 1971 - s RF 3, RF 12 ITA, s 32IB and 32M(1B), (2) TAA and s 86G SCDA	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-848	Commutation of overseas pensions - s CF 1 & CF 3 ITA07	Internal	1/03/2024	20/03/2024	Remedial item	Accepted		
R&R-847	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-846	Unit Title Bodies Corporate and s 5(13)	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
R&R-845	Unit Title Bodies Corporate quiet enjoyment - s 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	Amendment Bill/Act- Clause/Section
R&R-844	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-843	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-842	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-841	Refund of GST as per the s 12(4)	Internal	23/02/2024	20/03/2024	Remedial item	Accepted		
R&R-840	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-839	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-838	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-837	GST flat-rate credit and apportionment of GST-exclusive/inclusive deductions for	Internal	20/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and	s 17, 31, 38(2), (3), (4)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
	income tax - Income Tax Act 2007 - s CH 5B, CX 1B, DB 2						Remedial Measures) Act 2025	
R&R-836	Maintenance item - Definitions in s FH 15	Internal	15/02/2024	28/02/2024	Remedial item	Accepted		
R&R-835	Clarification application of s 25 and s82 of the Child Support Act	Internal	14/02/2024	28/02/2024	Remedial item	Accepted		
R&R-834	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-833	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-832	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-831	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-830	AIL regime and trusts	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-829	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-828	Trust Rules	Internal	31/01/2024	28/02/2024	Superseded by other changes	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-827	Donations to charitable trusts overseas under the trust rules - definition of "settlor"	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-826	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-825	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-824	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-823	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-822	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-821	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-820	redacted due to sensitive information							
R&R-819	Deductibility of asbestos removal expenditure	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-818	Holding costs for land	Internal	22/12/2023	28/02/2024	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	Amendment Bill/Act- Clause/Section
R&R-817	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-816	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-815	Extension of RWT proxy rule – section 124ZF TAA	Internal	13/12/2023	20/12/2023	Remedial item	Accepted		
R&R-814	Non-complying trust tax rate	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
R&R-813	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-812	redacted due to sensitive information							
R&R-811	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-810	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-809	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-808	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