

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-1098</b>	Māori authorities – maintenance remedials	Internal	15/08/2025	20/08/2025	Remedial item	Accepted		
<b>R&amp;R-1096</b>	Maintenance amendment – s IC 3(4) – measuring common market value interests	Internal	13/08/2025	20/08/2025	Maintenance item	Accepted		
<b>R&amp;R-1094</b>	Maintenance amendment – s HR 8(1)(a) of the Income Tax Act 2007	Internal	8/08/2025	20/08/2025	Maintenance item	Accepted		
<b>R&amp;R-1093</b>	Estates under the trust rules	Internal	8/08/2025	20/08/2025	Remedial item	Accepted		
<b>R&amp;R-1092</b>	Taxable distributions from foreign trusts and excluded income	Internal	8/08/2025	20/08/2025	Remedial item	Accepted		
<b>R&amp;R-1091</b>	Replacing references to old personal income tax thresholds	Internal	6/08/2025	20/08/2025	Remedial item	Included in Bill		
<b>R&amp;R-1090</b>	Error correction by multi-rate PIEs – improving effectiveness of section HM 48	Internal	4/08/2025	20/08/2025	Remedial item	Accepted		
<b>R&amp;R-1089</b>	Operation of the GST grouping rules when a company is in liquidation	Internal	1/08/2025	20/08/2025	Remedial item	Accepted		
<b>R&amp;R-1088</b>	EW 46D: debt for equity swap	Internal	31/07/2025	20/08/2025	Remedial item	Accepted		
<b>R&amp;R-1086</b>	Maintenance item - FIF provisions	Internal	16/07/2025	16/07/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 50(1)(a) at Intro
<b>R&amp;R-1085</b>	Investment Boost: reasonable testing and trialling	Internal	11/07/2025	16/07/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 33 at Intro
<b>R&amp;R-1084</b>	“Improvement” definition in section EE 67 Income Tax Act 2007	Internal	10/07/2025	16/07/2025	Remedial item	Accepted		

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<b>R&amp;R-1083</b>	Incoherence in deduction outcomes between LTC and LP rules	External	10/07/2025	16/07/2025	Remedial item	Accepted		
<b>R&amp;R-1082</b>	redacted due to sensitive information							
<b>R&amp;R-1081</b>	Maintenance item - PIEs	Internal	24/06/2025	16/07/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 75 at Intro
<b>R&amp;R-1080</b>	Maintenance item - PIEs	Internal	24/06/2025	16/07/2025	Combined with another R&R item	Not progressed		
<b>R&amp;R-1079</b>	Final-year fees-free – definition of tax missing reference	Internal	22/06/2025	16/07/2025	Remedial item	Accepted		
<b>R&amp;R-1078</b>	Investment Boost: including buildings within the definition of trading stock	Internal	19/06/2025	16/07/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 95(26) at Intro
<b>R&amp;R-1077</b>	Finance Lease Adjustments (Section FA 11)	Internal	18/06/2025	16/07/2025	Remedial item	Accepted		
<b>R&amp;R-1076</b>	Replacing reference to previous fringe benefit tax threshold	Internal	17/06/2025	16/07/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 89 at Intro
<b>R&amp;R-1075</b>	Maintenance item - Investment Boost	Internal	12/06/2025	18/06/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 5 at Intro
<b>R&amp;R-1074</b>	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	Internal	10/06/2025	11/06/2025	No longer meets R&R criteria	Withdrawn		

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	Companies Act for the companies register.							
<b>R&amp;R-1073</b>	Investment Boost: Secondhand mining and petroleum asset eligibility	Internal	9/06/2025	18/06/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 33 at Intro
<b>R&amp;R-1072</b>	Investment Boost: Associated persons and amalgamations	Internal	9/06/2025	18/06/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 34, 43 at Intro
<b>R&amp;R-1071</b>	redacted due to sensitive information							
<b>R&amp;R-1070</b>	KiwiSaver settings for complying superannuation funds	Internal	9/06/2025	18/06/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 103, 187 at Intro
<b>R&amp;R-1069</b>	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		
<b>R&amp;R-1068</b>	Historic reference to unacceptable interpretation in shortfall penalty provisions ss 141G and 141J	Internal	4/06/2025	18/06/2025	Remedial item	Accepted		
<b>R&amp;R-1067</b>	Debt remission income of CFCs	Internal	3/06/2025	18/06/2025	Remedial item	Accepted		
<b>R&amp;R-1066</b>	redacted due to sensitive information							

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<b>R&amp;R-1065</b>	Definition of Bus Services in s CX 19C and meaning of motor vehicle	Internal	26/05/2025	18/06/2025	Remedial item	Accepted		
<b>R&amp;R-1064</b>	Section FH 12 - Australia HO / NZ branch scenario	External	24/05/2025	28/05/2025	Remedial item	Accepted		
<b>R&amp;R-1063</b>	Section FH 7 - exempt / no tax investor scenarios	External	24/05/2025	28/05/2025	Remedial item	Accepted		
<b>R&amp;R-1062</b>	Section FH 5 - exempt / no tax investor scenarios	External	24/05/2025	28/05/2025	Remedial item	Accepted		
<b>R&amp;R-1061</b>	Maintenance item: Section 68CB (7) of the TAA	Internal	19/05/2025	28/05/2025	Superseded by other changes	Withdrawn		
<b>R&amp;R-1060</b>	RDTI: Due date extension for applicants with September balance date	Internal	19/05/2025	28/05/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 154 at Intro
<b>R&amp;R-1059</b>	RDTI: Partnerships with non-aligned balance dates	Internal	19/05/2025	28/05/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 151 at Intro
<b>R&amp;R-1058</b>	Maintenance log issue: reference to "family assistance credits" in the TAA	Internal	19/05/2025	28/05/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 148 at Intro
<b>R&amp;R-1057</b>	Business continuity test - specific anti-avoidance rules	Internal	16/05/2025	28/05/2025	Remedial item	Accepted		
<b>R&amp;R-1056</b>	Maintenance item - definition of "tax" in TAA	Internal	15/05/2025	28/05/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 136(6) at Intro

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<b>R&amp;R-1055</b>	Maintenance item - correct cross reference in s MK 2(1)(cb) of ITA	Internal	15/05/2025	28/05/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 81 at Intro
<b>R&amp;R-1054</b>	Maintenance item - inclusion of "compulsory employer contribution" within defined terms in KiwiSaver Act	Internal	15/05/2025	28/05/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 173, 174 at Intro
<b>R&amp;R-1053</b>	Maintenance amendment to s 75 of the TAA notification of amalgamation	Internal	12/05/2025	28/05/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 155 at Intro
<b>R&amp;R-1052</b>	redacted due to sensitive information							
<b>R&amp;R-1051</b>	redacted due to sensitive information							
<b>R&amp;R-1050</b>	redacted due to sensitive information							
<b>R&amp;R-1049</b>	Concessions under Kyoto Convention	Internal	2/05/2025	28/05/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 116 at Intro
<b>R&amp;R-1048</b>	Cross-reference to be added to section 11A(1)(k)(ii)	Internal	29/04/2025	28/05/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 115 at Intro



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<b>R&amp;R-1047</b>	Short process rulings - Non-residents' foreign sourced income	Internal	29/04/2025	28/05/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 161 at Intro
<b>R&amp;R-1046</b>	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	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 69, 93 at Intro
<b>R&amp;R-1045</b>	CARF Remedial	Internal	16/04/2025	21/05/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 185 at Intro
<b>R&amp;R-1044</b>	Cost base issues	Internal	14/04/2025	16/04/2025	Treated as policy issue	Not accepted	N/A	N/A
<b>R&amp;R-1043</b>	Maintenance item: s YA 1 definition of securitisation trust	Internal	11/04/2025	15/04/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 184 at Intro
<b>R&amp;R-1042</b>	Services not convertible into money not income	Internal	11/04/2025	16/04/2025	Treated as policy issue	Not accepted	N/A	N/A
<b>R&amp;R-1041</b>	GST – clarify election process for business-to-business financial services		11/04/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 121 at Intro
<b>R&amp;R-1040</b>	Relocating donation tax clawback cap	Internal	11/04/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 77, 150(1), (2) at Intro
<b>R&amp;R-1039</b>	Donation tax credit Clawback	Internal	11/04/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance	cl 150(3), (4) at Intro

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							Simplification, and Remedial Measures) Bill	
<b>R&amp;R-1038</b>	Maintenance item - Updating names of companies in sch 35 ITA	Internal	10/04/2025	16/04/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 105 at Intro
<b>R&amp;R-1037</b>	Maintenance item - Adding macron to Māori in Revenue Acts	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
<b>R&amp;R-1036</b>	Maintenance item - Section 201(7)	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
<b>R&amp;R-1035</b>	Correcting drafting error in s 32M of the TAA	Internal	10/04/2025	16/04/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 149 at Intro
<b>R&amp;R-1034</b>	Beneficiary income allocations to tax-exempt beneficiaries	Internal	9/04/2025	16/04/2025	Remedial item	Accepted		
<b>R&amp;R-1033</b>	Pre-consolidation losses and foreign tax credits	Internal	8/04/2025	16/04/2025	Remedial item	Accepted		
<b>R&amp;R-1032</b>	Maintenance item - change reference to "the schedule" to "schedule 1" - s 90(1) GSTA	Internal	7/04/2025	16/04/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 131 at Intro
<b>R&amp;R-1031</b>	Removing the requirement for payee uplifts of financial support to be in writing and signed	Internal	7/04/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 181 at Intro
<b>R&amp;R-1030</b>	Finance leases and Software as a service configuration and customisation costs	Internal	31/03/2025	16/04/2025	Remedial item	Accepted		

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<b>R&amp;R-1029</b>	Removing goods from the GST net - Sections 6(3)(e) and 91	Internal	26/03/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 108(6), (13), 111(2), 112(1), (3), 132 at Intro
<b>R&amp;R-1028</b>	TSI record-keeping requirements	Internal	25/03/2025	16/04/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 118 at Intro
<b>R&amp;R-1027</b>	redacted due to sensitive information							
<b>R&amp;R-1026</b>	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		
<b>R&amp;R-1025</b>	Sharing Email Addresses of Fine Defaulters and their Employers with the Ministry of Justice	Internal	13/03/2025	19/03/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 169(2), (3) at Intro
<b>R&amp;R-1024</b>	GST secondhand goods acquired from associated person application date	Internal	12/03/2025	19/03/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 186 at Intro
<b>R&amp;R-1023</b>	Clarification of Commissioner’s Publication/Notice Requirements	Internal	6/03/2025	19/03/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 95(18), 108(11), 134, 136(5), 137, 138, 171, sch 2 at Intro
<b>R&amp;R-1022</b>	redacted due to sensitive information							
<b>R&amp;R-1021</b>	Effective date for cancellation of temporary GST registration	Internal	26/02/2025	19/03/2025	Remedial item	Withdrawn		



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<b>R&amp;R-1020</b>	Effective date for change in GST filing frequency selected in error	Internal	26/02/2025	19/03/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 117 at Intro
<b>R&amp;R-1019</b>	redacted due to sensitive information							
<b>R&amp;R-1018</b>	Amendment to Student Loan Act 2011	Internal	23/02/2025	19/03/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 180(1) at Intro
<b>R&amp;R-1017</b>	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)
<b>R&amp;R-1016</b>	FIF returning share transfers	Internal	13/02/2025	19/02/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 12(1), (3), 37(1), (3), 41, 47, 48, 53, 54, 64(1), (3), 95(2) at Intro
<b>R&amp;R-1015</b>	Maintenance amendment to s YA 1 definition of imputation credit	Internal	13/02/2025	19/02/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 95(13) at Intro
<b>R&amp;R-1014</b>	Taxable distributions from foreign trusts double counted for family scheme income	Internal	5/02/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1013</b>	Distributions from listed PIEs double counted for family scheme income	Internal	5/02/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1012</b>	Partial sales of an item of depreciable property not contemplated	Internal	23/01/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1011</b>	Parts of integrated system cannot be low value assets	Internal	23/01/2025	19/02/2025	Treated as policy issue	Not accepted		

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<b>R&amp;R-1010</b>	Maintenance item - Replace ':' with ';' and' in s FB 1B(a)(i)	Internal	27/01/2025	19/02/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 68 at Intro
<b>R&amp;R-1009</b>	Repeal redundant provision	Internal	24/01/2025	19/02/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 166 at Intro
<b>R&amp;R-1008</b>	Amalgamations and subsequent disposals of personal property Project Specification	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1007</b>	Motor vehicle expenditure - definition of business purposes	Internal	16/01/2025	19/02/2025	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 25 to 32 at Intro
<b>R&amp;R-1006</b>	Motor vehicle expenditure - close company elections to deduct business proportion	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1005</b>	Use of imputation credits by beneficiaries - section LE 5	Internal	7/01/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1004</b>	Redundant provision – foreign-sourced income derived by resident trustees (HC 25(2)(c))	Internal	3/01/2025	19/02/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 72 at Intro
<b>R&amp;R-1003</b>	Exclude tax pooling in relation to disputable decisions	Internal	20/12/2024	19/02/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 165 at Intro
<b>R&amp;R-1002</b>	Onus of proof for Electronic Sale Suppression Tools penalties	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		

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<b>R&amp;R-1001</b>	Separate capacity for trustees (ss CW 38, CW 38B, CW 39)	Internal	20/12/2024	19/02/2025	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 16, 17, 18 at Intro
<b>R&amp;R-1000</b>	Annual requirement for superannuation schemes (s EY 11)	Internal	13/12/2024	18/12/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 67(1), (3) at Intro
<b>R&amp;R-999</b>	Liability of trustee as agent for beneficiary income (s HC 32)	Internal	13/12/2024	18/12/2024	Remedial item	Accepted		
<b>R&amp;R-998</b>	Supplier groups clarification	Internal	12/12/2024	18/12/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 126 at Intro
<b>R&amp;R-997</b>	Supply correction information “available”	Internal	12/12/2024	18/12/2024	Remedial item	Accepted		
<b>R&amp;R-996</b>	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)
<b>R&amp;R-995</b>	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
<b>R&amp;R-994</b>	redacted due to sensitive information							
<b>R&amp;R-993</b>	Maintenance amendment: Redundant references to repealed section RM 5	Internal	11/12/2024	18/12/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 106, 170, sch 1 at Intro

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<b>R&amp;R-992</b>	Spent KiwiSaver lock-in period transitional provisions	Internal	10/12/2024	18/12/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 175 at Intro
<b>R&amp;R-991</b>	redacted due to sensitive information							
<b>R&amp;R-990</b>	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
<b>R&amp;R-989</b>	Definition of “pensions” in s CF 1(2)	Internal	4/12/2024	18/12/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 11 (at Introduction)
<b>R&amp;R-988</b>	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
<b>R&amp;R-987</b>	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
<b>R&amp;R-986</b>	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)
<b>R&amp;R-985</b>	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)

## Public Remedials Log

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-984</b>	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
<b>R&amp;R-983</b>	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
<b>R&amp;R-982</b>	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		
<b>R&amp;R-981</b>	redacted due to sensitive information							
<b>R&amp;R-980</b>	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
<b>R&amp;R-979</b>	Deferred land sale timing issues	Internal	1/11/2024	20/11/2024	Treated as policy issue	Not accepted	N/A	N/A
<b>R&amp;R-978</b>	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
<b>R&amp;R-977</b>	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
<b>R&amp;R-976</b>	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	Amendment Bill/Act- Clause/Section
<b>R&amp;R-975</b>	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
<b>R&amp;R-974</b>	Partnership transparency limitation – capacity of partner - s HG 2(1)	Internal	16/10/2024	20/11/2024	Remedial item	Accepted		
<b>R&amp;R-973</b>	redacted due to sensitive information							
<b>R&amp;R-972</b>	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		
<b>R&amp;R-971</b>	Minor Unclaimed Money Act Remedial	Internal	15/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
<b>R&amp;R-970</b>	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
<b>R&amp;R-969</b>	redacted due to sensitive information							
<b>R&amp;R-968</b>	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
<b>R&amp;R-967</b>	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
<b>R&amp;R-966</b>	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	s 105

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
							Response, and Remedial Measures) Act 2025	
<b>R&amp;R-965</b>	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)
<b>R&amp;R-964</b>	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)
<b>R&amp;R-963</b>	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
<b>R&amp;R-962</b>	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
<b>R&amp;R-961</b>	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)
<b>R&amp;R-960</b>	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)
<b>R&amp;R-959</b>	Deduction notices – notification requirement for delinquent taxpayers - s 157 TAA	Internal	26/09/2024	16/10/2024	Remedial item	Accepted		

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R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-958</b>	Cryptoasset staking income and PIE eligibility	Internal	24/09/2024	16/10/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 73, 74 at Intro
<b>R&amp;R-957</b>	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
<b>R&amp;R-956</b>	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
<b>R&amp;R-955</b>	Transfers of relationship property where s CB 3 applies	Internal	13/09/2024	16/10/2024	Remedial item	Accepted		
<b>R&amp;R-954</b>	Credit account continuity provisions and single company consolidated imputation groups - subpart YC ITA07	Internal	4/09/2024	16/10/2024	Remedial item	Accepted		
<b>R&amp;R-953</b>	Extra pay - notification of rate - s RD 10 ITA07	Internal	29/08/2024	16/10/2024	Remedial item	Accepted		
<b>R&amp;R-952</b>	Repeal of direct credit starting date OIC - s 184A & 184B TAA	Internal	21/08/2024	16/10/2024	Remedial item	Accepted		
<b>R&amp;R-951</b>	Corporate beneficiary rule and non-residents' foreign sourced income - s HC 38 ITA07	Internal	19/08/2024	21/08/2024	Remedial item	Accepted		
<b>R&amp;R-950</b>	redacted due to sensitive information							
<b>R&amp;R-949</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-948</b>	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)
<b>R&amp;R-947</b>	Removal of legislation referring to Bonus Bonds	Internal	12/08/2024	21/08/2024	Remedial item	Accepted		
<b>R&amp;R-946</b>	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)
<b>R&amp;R-945</b>	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
<b>R&amp;R-944</b>	GST s. 21B and s. 3A(2) definition of input tax for secondhand goods	Internal	25/07/2024	21/08/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 122 at Intro
<b>R&amp;R-943</b>	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
<b>R&amp;R-942</b>	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)
<b>R&amp;R-941</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-940</b>	Partnership – joint return of income	Internal	11/07/2024	17/07/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
<b>R&amp;R-939</b>	Partnerships - safe harbour - death of partner	Internal	8/07/2024	17/07/2024	Remedial item	Accepted		
<b>R&amp;R-938</b>	Executors and settlements on foreign trusts	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
<b>R&amp;R-937</b>	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
<b>R&amp;R-936</b>	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
<b>R&amp;R-935</b>	Taxable bonus issues – electing the amount of the dividend - s CD 8 ITA07	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
<b>R&amp;R-933</b>	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
<b>R&amp;R-932</b>	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		
<b>R&amp;R-931</b>	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
<b>R&amp;R-930</b>	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
<b>R&amp;R-929</b>	Consolidation of defined benefit schemes - s EY 11 ITA07	Internal	17/06/2024	17/07/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 67(2) at Intro
<b>R&amp;R-928</b>	Partnership transparency for voting and market value interests	Internal	14/06/2024	17/07/2024	Remedial item	Accepted		
<b>R&amp;R-927</b>	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		
<b>R&amp;R-926</b>	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)
<b>R&amp;R-925</b>	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)
<b>R&amp;R-924</b>	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)
<b>R&amp;R-923</b>	redacted due to sensitive information							
<b>R&amp;R-922</b>	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
<b>R&amp;R-921</b>	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	Amendment Bill/Act- Clause/Section
<b>R&amp;R-920</b>	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
<b>R&amp;R-919</b>	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
<b>R&amp;R-918</b>	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)
<b>R&amp;R-917</b>	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
<b>R&amp;R-916</b>	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
<b>R&amp;R-915</b>	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		
<b>R&amp;R-914</b>	Reference in s OA 3 to “imputation rules”	Internal	10/05/2024	16/10/2024	Maintenance item	Accepted		
<b>R&amp;R-913</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-912</b>	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
<b>R&amp;R-911</b>	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
<b>R&amp;R-910</b>	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
<b>R&amp;R-909</b>	Maintenance Item - Section YA 2 of ITA 2007 – meaning of income tax varied	Internal	4/05/2024	15/05/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 96 at Intro
<b>R&amp;R-908</b>	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)
<b>R&amp;R-907</b>	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)
<b>R&amp;R-906</b>	redacted due to sensitive information							
<b>R&amp;R-905</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-904</b>	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)
<b>R&amp;R-903</b>	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
<b>R&amp;R-902</b>	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)
<b>R&amp;R-901</b>	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
<b>R&amp;R-900</b>	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
<b>R&amp;R-899</b>	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
<b>R&amp;R-898</b>	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)
<b>R&amp;R-897</b>	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



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R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-896</b>	ACDA and amalgamations - amendment to s CD 44(8)	Internal	10/04/2024	17/04/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 7(4), 70 (on Intro)
<b>R&amp;R-895</b>	ACDA formula - rewrite remedial - gross vs net concept	Internal	10/04/2024	17/04/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 7(1), (2), (3), (5) (on Intro)
<b>R&amp;R-894</b>	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
<b>R&amp;R-893</b>	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)
<b>R&amp;R-892</b>	GST grouping- Securitisation trusts	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
<b>R&amp;R-891</b>	GST grouping- Control of a trust	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
<b>R&amp;R-890</b>	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
<b>R&amp;R-889</b>	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
<b>R&amp;R-888</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-887</b>	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
<b>R&amp;R-886</b>	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
<b>R&amp;R-885</b>	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
<b>R&amp;R-884</b>	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)
<b>R&amp;R-883</b>	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
<b>R&amp;R-882</b>	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
<b>R&amp;R-881</b>	Apportionment for GST groups	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
<b>R&amp;R-880</b>	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
<b>R&amp;R-879</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-878</b>	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
<b>R&amp;R-877</b>	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
<b>R&amp;R-876</b>	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
<b>R&amp;R-875</b>	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
<b>R&amp;R-874</b>	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
<b>R&amp;R-873</b>	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)
<b>R&amp;R-872</b>	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
<b>R&amp;R-871</b>	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
<b>R&amp;R-870</b>	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	s 122

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
							Response, and Remedial Measures) Act 2025	
<b>R&amp;R-869</b>	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)
<b>R&amp;R-868</b>	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
<b>R&amp;R-867</b>	Interaction between Transitional Residence and WFF - s HR 8 ITA07	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
<b>R&amp;R-866</b>	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
<b>R&amp;R-865</b>	Repeal of 227G	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
<b>R&amp;R-864</b>	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
<b>R&amp;R-863</b>	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
<b>R&amp;R-862</b>	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	Included in Bill	Taxation (Annual Rates for 2025-26, Compliance Simplification, and Remedial Measures) Bill	cl 111(1) at Intro
<b>R&amp;R-861</b>	Non-residents and “percentage actual use” in the GST adjustment rules -	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency	s 226

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
	Goods and Services Tax Act 1985 - s 21G						Response, and Remedial Measures) Act 2025	
<b>R&amp;R-860</b>	Agreed adjustment methods should override limitations in section 21(2) of GST Act	Internal	14/03/2024	20/03/2024	Remedial item	Accepted		
<b>R&amp;R-859</b>	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
<b>R&amp;R-858</b>	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
<b>R&amp;R-857</b>	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)
<b>R&amp;R-856</b>	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
<b>R&amp;R-855</b>	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
<b>R&amp;R-854</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-853</b>	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)
<b>R&amp;R-852</b>	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)
<b>R&amp;R-851</b>	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)
<b>R&amp;R-850</b>	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
<b>R&amp;R-849</b>	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
<b>R&amp;R-848</b>	Commutation of overseas pensions - s CF 1 & CF 3 ITA07	Internal	1/03/2024	20/03/2024	Remedial item	Accepted		
<b>R&amp;R-847</b>	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)
<b>R&amp;R-846</b>	Unit Title Bodies Corporate and s 5(13)	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		



## Public Remedials Log

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-845</b>	Unit Title Bodies Corporate quiet enjoyment - s 14(1)(ca) GSTA	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
<b>R&amp;R-844</b>	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		
<b>R&amp;R-843</b>	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
<b>R&amp;R-842</b>	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
<b>R&amp;R-841</b>	Refund of GST as per the s 12(4)	Internal	23/02/2024	20/03/2024	Remedial item	Accepted		
<b>R&amp;R-840</b>	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)
<b>R&amp;R-839</b>	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
<b>R&amp;R-838</b>	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
<b>R&amp;R-837</b>	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)

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R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-836</b>	Maintenance item - Definitions in s FH 15	Internal	15/02/2024	28/02/2024	Remedial item	Accepted		
<b>R&amp;R-835</b>	Clarification application of s 25 and s82 of the Child Support Act	Internal	14/02/2024	28/02/2024	Remedial item	Accepted		
<b>R&amp;R-834</b>	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
<b>R&amp;R-833</b>	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)
<b>R&amp;R-832</b>	GST and associated persons remedials	Internal	13/02/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
<b>R&amp;R-831</b>	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)
<b>R&amp;R-830</b>	AIL regime and trusts	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
<b>R&amp;R-829</b>	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		
<b>R&amp;R-828</b>	Trust Rules	Internal	31/01/2024	28/02/2024	Superseded by other changes	Not accepted	N/A	N/A
<b>R&amp;R-827</b>	Donations to charitable trusts overseas under the trust rules - definition of "settlor"	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		

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R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-826</b>	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
<b>R&amp;R-825</b>	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
<b>R&amp;R-824</b>	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
<b>R&amp;R-823</b>	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
<b>R&amp;R-822</b>	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
<b>R&amp;R-821</b>	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
<b>R&amp;R-820</b>	redacted due to sensitive information							
<b>R&amp;R-819</b>	Deductibility of asbestos removal expenditure	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
<b>R&amp;R-818</b>	Holding costs for land	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
<b>R&amp;R-817</b>	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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<b>R&amp;R-816</b>	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
<b>R&amp;R-815</b>	Extension of RWT proxy rule – section 124ZF TAA	Internal	13/12/2023	20/12/2023	Remedial item	Accepted		
<b>R&amp;R-814</b>	Non-complying trust tax rate	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
<b>R&amp;R-813</b>	Unpaid allocations to corporate beneficiaries - s CD 4, CD 5 & CD 39 ITA07	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
<b>R&amp;R-812</b>	Employee share scheme	Internal	7/12/2023	20/12/2023	Treated as policy issue	Not accepted	N/A	N/A
<b>R&amp;R-811</b>	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)
<b>R&amp;R-810</b>	redacted due to sensitive information							
<b>R&amp;R-809</b>	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
<b>R&amp;R-808</b>	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