

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-1017</b>	redacted due to sensitive information							
<b>R&amp;R-1016</b>	FIF returning share transfers	Internal	13/02/2025	19/02/2025	Remedial item	Accepted		
<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	Accepted		
<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		
<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	Accepted		
<b>R&amp;R-1009</b>	Repeal redundant provision	Internal	24/01/2025	19/02/2025	Maintenance item	Accepted		
<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	Accepted		
<b>R&amp;R-1006</b>	Motor vehicle expenditure - close company elections to deduct business proportion	Internal	16/01/2025	19/02/2025	Pending	Awaiting decision		
<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		

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-1004</b>	Redundant provision – foreign-sourced income derived by resident trustees (HC 25(2)(c))	Internal	3/01/2025	19/02/2025	Remedial item	Accepted		
<b>R&amp;R-1003</b>	Exclude tax pooling in relation to disputable decisions	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		
<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		
<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	Accepted		
<b>R&amp;R-1000</b>	Annual requirement for superannuation schemes (s EY 11)	Internal	13/12/2024	18/12/2024	Remedial item	Accepted		
<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	Accepted		
<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	Progressing towards Bill		
<b>R&amp;R-995</b>	Maintenance item – donee organisations in sch 32 updated	Internal	12/12/2024	18/12/2024	Maintenance item	Progressing towards Bill		
<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	Accepted		
<b>R&amp;R-992</b>	Spent KiwiSaver lock-in period transitional provisions	Internal	10/12/2024	18/12/2024	Maintenance 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-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	Progressing towards Bill		
<b>R&amp;R-989</b>	Definition of “pensions” in s CF 1(2)	Internal	4/12/2024	18/12/2024	Remedial item	Accepted		
<b>R&amp;R-988</b>	Section 226 TAA remedial clarification	Internal	20/11/2024	18/12/2024	Remedial item	Progressing towards Bill		
<b>R&amp;R-987</b>	DTA source rule overreach - section YD 4(17D)	Internal	18/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
<b>R&amp;R-986</b>	Minor and corporate beneficiary income – schedular income	Internal	15/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
<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	Progressing towards Bill		
<b>R&amp;R-984</b>	Trust disclosures 2025 remedials	Internal	15/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
<b>R&amp;R-983</b>	RDTI: Incorrect entity issue remedials	Internal	15/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
<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	Progressing towards Bill		

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-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	Progressing towards Bill		
<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		
<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	Progressing towards Bill		
<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							

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-968</b>	redacted due to sensitive information							
<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	Progressing towards Bill		
<b>R&amp;R-966</b>	Clarifying Independent Earner Tax Credit eligibility	Internal	11/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
<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	Progressing towards Bill		
<b>R&amp;R-964</b>	Clarifying imputation effect on security arrangements	Internal	9/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
<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	Progressing towards Bill		
<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	Progressing towards Bill		
<b>R&amp;R-961</b>	Effective date for change to filing GST quarterly - s 15D GSTA	Internal	7/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
<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	Progressing towards Bill		

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-959</b>	Deduction notices – notification requirement for delinquent taxpayers - s 157 TAA	Internal	26/09/2024	16/10/2024	Remedial item	Accepted		
<b>R&amp;R-958</b>	Cryptoasset staking income and PIE eligibility	Internal	24/09/2024	16/10/2024	Remedial item	Accepted		
<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	Progressing towards Bill		
<b>R&amp;R-956</b>	Corporate beneficiary income and s HC 2	Internal	13/09/2024	16/10/2024	Remedial item	Progressing towards Bill		
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 134 at Introduction
<b>R&amp;R-948</b>	General FamilyBoost Remedials	Internal	13/08/2024	21/08/2024	Remedial item	Progressing towards Bill		

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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 95(2) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 46 at Introduction
<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	Accepted		
<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	Progressing towards bill		
<b>R&amp;R-942</b>	Maintenance amendment - section 5(15) of the GST Act	Internal	22/07/2024	21/08/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 157(7) at Introduction
<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	Accepted		
<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		

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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 7 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 203 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 82, 83, 84, 85, 86 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 26 at Introduction
<b>R&amp;R-929</b>	Consolidation of defined benefit schemes - s EY 11 ITA07	Internal	17/06/2024	17/07/2024	Remedial item	Progressing towards bill		
<b>R&amp;R-928</b>	Partnership transparency for voting and market value interests	Internal	14/06/2024	17/07/2024	Remedial item	Accepted		



R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 115(3) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 27(2) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 107, 108, 109(4), (5), (6), 110(4), (5), (6) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 155(4), 159(2), 169, 181(1), 182, and 183 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 201 at Introduction

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-919</b>	GST s. 21F(6) adding references to “erecting buildings” and “dealing in land”	Internal	10/05/2024	15/05/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 173 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 158(2), (4) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 156 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 39 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 48(1), 79, 88, 105(5), (6) at Introduction
<b>R&amp;R-912</b>	Maintenance Item - Gaming Duties Act 1971	Internal	4/05/2024	15/05/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 193, 194, 195, 196 at Introduction

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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 132 at Introduction
<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	Accepted		
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(28) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(3) at Introduction
<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		
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 157(1) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency	cl 5 and 47 at Introduction

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) Bill	
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(18) and (40) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 48(2) and (5) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 31, 32, 48(3), (4), and (5), 54, 61, 62, 63, 64, 65, 66, 67, 68, 69, 102, 105(12), (22), (37), and (39), and 131 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 175(2) and (3) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 74, 75, 76, 77, 78, 80, 81, and 105(25) at Introduction
<b>R&amp;R-896</b>	ACDA and amalgamations - amendment to s CD 44(8)	Internal	10/04/2024	17/04/2024	Remedial item	Accepted		
<b>R&amp;R-895</b>	ACDA formula - rewrite remedial - gross vs net concept	Internal	10/04/2024	17/04/2024	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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 10 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 59(2) and (3) at Introduction
<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
<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	Internal	9/04/2024	17/04/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency	cl 22 at Introduction

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
	subsection heading - Income Tax Act 2007 - s CW 55BAB(2)						Response, and Remedial Measures) Bill	
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 59(1) and (3) and 60 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 142 at Introduction
<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
<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

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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 6 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 9 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 166, 167, 170(3) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 96 at Introduction
<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)

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-868</b>	Supply correction information remedial - Goods and Services Tax Act 1985 - s 19N	Internal	15/03/2024	20/03/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 168 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 178 & 179 at Introduction
<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	Accepted		
<b>R&amp;R-861</b>	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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 174 at Introduction
<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		



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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 171 at Introduction
<b>R&amp;R-858</b>	Deemed Acceptance - Tax Administration Act 1994 - s 89M(6BAB)	Internal	14/03/2024	20/03/2024	Remedial item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 136 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 135(1) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 172 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 35 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 90 and 91 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 181(2) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 97, 105(31), and 113(1) at Introduction

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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 158(1), (3) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(7) and (37) and 200 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 99, 101, 103, 126, 128(1) and (2), and 198 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 16 at Introduction
<b>R&amp;R-846</b>	Unit Title Bodies Corporate and s 5(13)	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
<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		

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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 70, 71, 72, 73, and 105(17) at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 36, 38, and 43 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 98, 127 at Introduction
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 14, 23, 29 at Introduction
<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		

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-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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 55, 56, and 57 at Introduction
<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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 159(1) at Introduction
<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		
<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

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-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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 15, 33, 37, 40, 41, 42 at Introduction
<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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 160(1), (2), 161, 162, 163, 164, 165 at Introduction
<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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 143 at Introduction
<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		
<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		

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-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>	redacted due to sensitive information							
<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>	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	Section 129(6) and (8), and 131
<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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 58 at Introduction