

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-1061	Maintenance item: Section 68CB (7) of the TAA	Internal	19/05/2025	28/05/2025	Superseded by other changes	Withdrawn		
R&R-1060	RDTI: Due date extension for applicants with September balance date	Internal	19/05/2025	28/05/2025	Remedial item	Accepted		
R&R-1059	RDTI: Partnerships with non-aligned balance dates	Internal	19/05/2025	28/05/2025	Remedial item	Accepted		
R&R-1058	Maintenance log issue: reference to "family assistance credits" in the TAA	Internal	19/05/2025	28/05/2025	Maintenance item	Accepted		
R&R-1057	Business continuity test - specific anti-avoidance rules	Internal	16/05/2025	28/05/2025	Remedial item	Accepted		
R&R-1056	Maintenance item - definition of "tax" in TAA	Internal	15/05/2025	28/05/2025	Maintenance item	Accepted		
R&R-1055	Maintenance item - correct cross reference in s MK 2(1)(cb) of ITA	Internal	15/05/2025	28/05/2025	Maintenance item	Accepted		
R&R-1054	Maintenance item - inclusion of "compulsory employer contribution" within defined terms in KiwiSaver Act	Internal	15/05/2025	28/05/2025	Maintenance item	Accepted		
R&R-1053	Maintenance amendment to s 75 of the TAA notification of amalgamation	Internal	12/05/2025	28/05/2025	Maintenance item	Accepted		
R&R-1052	redacted due to sensitive information							
R&R-1051	redacted due to sensitive information							
R&R-1050	redacted due to sensitive information							
R&R-1049	Concessions under Kyoto Convention	Internal	2/05/2025	28/05/2025	Remedial item	Accepted		

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R&R-1048	Cross-reference to be added to section 11A(1)(k)(ii)	Internal	29/04/2025	28/05/2025	Maintenance item	Accepted		
R&R-1047	Short process rulings - Non-residents' foreign sourced income	Internal	29/04/2025	28/05/2025	Remedial item	Accepted		
R&R-1046	Maintenance item - cross references to s CB 6A(5)(c) in s FC 9(2) and s RL 1 need correcting	Internal	28/04/2025	21/05/2025	Maintenance item	Accepted		
R&R-1045	CARF Remedial	Internal	16/04/2025	21/05/2025	Remedial item	Accepted		
R&R-1044	Cost base issues	Internal	14/04/2025	16/04/2025	Treated as policy issue	Not accepted		
R&R-1043	Maintenance item: s YA 1 definition of securitisation trust	Internal	11/04/2025	15/04/2025	Maintenance item	Accepted		
R&R-1042	Services not convertible into money not income	Internal	11/04/2025	16/04/2025	Treated as policy issue	Not accepted		
R&R-1041	GST – clarify election process for business-to-business financial services		11/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1040	Relocating donation tax clawback cap	Internal	11/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1039	Donation tax credit Clawback	Internal	11/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1038	Maintenance item - Updating names of companies in sch 35 ITA	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
R&R-1037	Maintenance item - Adding macron to Māori in Revenue Acts	Internal	10/04/2025	16/04/2025	Maintenance item	Accepted		
R&R-1036	Maintenance item - Section 201(7)	Internal	10/04/2025	16/04/2025	Maintenance item	Progressing towards Bill	2025-26 Taxation (Annual Rates for 2025-26 Omnibus) Bill	

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R&R-1035	Correcting drafting error in s 32M of the TAA	Internal	10/04/2025	16/04/2025	Maintenance item	Progressing towards Bill		
R&R-1034	Beneficiary income allocations to tax-exempt beneficiaries	Internal	9/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1033	Pre-consolidation losses and foreign tax credits	Internal	8/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1032	Maintenance item - change reference to "the schedule" to "schedule 1" - s 90(1) GSTA	Internal	7/04/2025	16/04/2025	Maintenance item	Accepted		
R&R-1031	Removing the requirement for payee uplifts of financial support to be in writing and signed	Internal	7/04/2025	16/04/2025	Remedial item	Accepted		
R&R-1030	Finance leases and Software as a service configuration and customisation costs	Internal	31/03/2025	16/04/2025	Remedial item	Accepted		
R&R-1029	Removing goods from the GST net - Sections 6(3)(e) and 91	Internal	26/03/2025	16/04/2025	Remedial item	Progressing towards Bill		
R&R-1028	TSI record-keeping requirements	Internal	25/03/2025	16/04/2025	Remedial item	Accepted		
R&R-1027	redacted due to sensitive information							
R&R-1026	FDR income, CV income and s CD 18 calculations based on dividends "derived" rather than dividends "received"	Internal	17/03/2025	16/04/2025	Remedial item	Accepted		
R&R-1025	Sharing Email Addresses of Fine Defaulters and their Employers with the Ministry of Justice	Internal	13/03/2025	19/03/2025	Remedial item	Progressing towards Bill		

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R&R-1024	GST secondhand goods acquired from associated person application date	Internal	12/03/2025	19/03/2025	Remedial item	Accepted		
R&R-1023	Clarification of Commissioner's Publication/Notice Requirements	Internal	6/03/2025	19/03/2025	Remedial item	Accepted		
R&R-1022	redacted due to sensitive information							
R&R-1021	Effective date for cancellation of temporary GST registration	Internal	26/02/2025	19/03/2025	Remedial item	Accepted		
R&R-1020	Effective date for change in GST filing frequency selected in error	Internal	26/02/2025	19/03/2025	Remedial item	Accepted		
R&R-1019	redacted due to sensitive information							
R&R-1018	Amendment to Student Loan Act 2011	Internal	23/02/2025	19/03/2025	Maintenance item	Accepted		
R&R-1017	Income tax deductibility of the flat-rate credit	Internal	19/02/2025	19/02/2025	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 38(1), (4)
R&R-1016	FIF returning share transfers	Internal	13/02/2025	19/02/2025	Remedial item	Accepted		
R&R-1015	Maintenance amendment to s YA 1 definition of imputation credit	Internal	13/02/2025	19/02/2025	Maintenance item	Accepted		
R&R-1014	Taxable distributions from foreign trusts double counted for family scheme income	Internal	5/02/2025	19/02/2025	Remedial item	Accepted		
R&R-1013	Distributions from listed PIEs double counted for family scheme income	Internal	5/02/2025	19/02/2025	Remedial item	Accepted		
R&R-1012	Partial sales of an item of depreciable property not contemplated	Internal	23/01/2025	19/02/2025	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-1011	Parts of integrated system cannot be low value assets	Internal	23/01/2025	19/02/2025	Treated as policy issue	Not accepted		
R&R-1010	Maintenance item - Replace ':' with ';' and' in s FB 1B(a)(i)	Internal	27/01/2025	19/02/2025	Maintenance item	Accepted		
R&R-1009	Repeal redundant provision	Internal	24/01/2025	19/02/2025	Maintenance item	Accepted		
R&R-1008	Amalgamations and subsequent disposals of personal property Project Specification	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1007	Motor vehicle expenditure - definition of business purposes	Internal	16/01/2025	19/02/2025	Maintenance item	Accepted		
R&R-1006	Motor vehicle expenditure - close company elections to deduct business proportion	Internal	16/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1005	Use of imputation credits by beneficiaries - section LE 5	Internal	7/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1004	Redundant provision – foreign-sourced income derived by resident trustees (HC 25(2)(c))	Internal	3/01/2025	19/02/2025	Remedial item	Accepted		
R&R-1003	Exclude tax pooling in relation to disputable decisions	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		
R&R-1002	Onus of proof for Electronic Sale Suppression Tools penalties	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		
R&R-1001	Separate capacity for trustees (ss CW 38, CW 38B, CW 39)	Internal	20/12/2024	19/02/2025	Remedial item	Accepted		
R&R-1000	Annual requirement for superannuation schemes (s EY 11)	Internal	13/12/2024	18/12/2024	Remedial item	Accepted		

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R&R-999	Liability of trustee as agent for beneficiary income (s HC 32)	Internal	13/12/2024	18/12/2024	Remedial item	Accepted		
R&R-998	Supplier groups clarification	Internal	12/12/2024	18/12/2024	Remedial item	Accepted		
R&R-997	Supply correction information "available"	Internal	12/12/2024	18/12/2024	Remedial item	Accepted		
R&R-996	Establishment of the Auckland Future Fund	Internal	12/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 28, 134(13), (14), (70), 203(2), (7), (14)
R&R-995	Maintenance item – donee organisations in sch 32 updated	Internal	12/12/2024	18/12/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 148
R&R-994	redacted due to sensitive information							
R&R-993	Maintenance amendment: Redundant references to repealed section RM 5	Internal	11/12/2024	18/12/2024	Maintenance item	Accepted		
R&R-992	Spent KiwiSaver lock-in period transitional provisions	Internal	10/12/2024	18/12/2024	Maintenance item	Accepted		
R&R-991	redacted due to sensitive information							
R&R-990	Extending the date to repeal the provision allowing information sharing between Inland Revenue and the Companies Office	Internal	5/12/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 262
R&R-989	Definition of "pensions" in s CF 1(2)	Internal	4/12/2024	18/12/2024	Remedial item	Accepted		

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R&R-988	Section 226 TAA remedial clarification	Internal	20/11/2024	18/12/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 197
R&R-987	DTA source rule overreach - section YD 4(17D)	Internal	18/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 144
R&R-986	Minor and corporate beneficiary income – schedular income	Internal	15/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(55)
R&R-985	Maintenance Item - Deceased estates and trustee income - section HC 8B	Internal	15/11/2024	20/11/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 70, 146(1)
R&R-984	Trust disclosures 2025 remedials	Internal	15/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 150(18), 172
R&R-983	RDTI: Incorrect entity issue remedials	Internal	15/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 166, 173(2), (3), (6), 174
R&R-982	Partial application of the in lieu of dividends test for share cancellations - s CD 22	Internal	15/11/2024	20/11/2024	Treated as policy issue	Not accepted		
R&R-981	redacted due to sensitive information							
R&R-980	FamilyBoost remedial to remove requirement to publish thresholds	Internal	5/11/2024	20/11/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 168
R&R-979	Deferred land sale timing issues	Internal	1/11/2024	20/11/2024	Treated as policy issue	Not accepted	N/A	N/A

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R&R-978	Definition of tax adviser for not taking reasonable care shortfall penalty - s 20B(5) & 141A(2B) TAA	Internal	1/11/2024	20/11/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-977	Tripartite test – treatment of limited partnership as a company - s YB 14 ITA07	Internal	1/11/2024	20/11/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 140
R&R-976	GST – input tax deductions for goods and services acquired to determine tax liabilities - s 20A GSTA	Internal	24/10/2024	20/11/2024	Remedial item	Accepted		
R&R-975	Maintenance amendment: section CW 52B - change "Ministry for" to "Ministry of"	Internal	18/10/2024	20/11/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 29
R&R-974	Partnership transparency limitation – capacity of partner - s HG 2(1)	Internal	16/10/2024	20/11/2024	Remedial item	Accepted		
R&R-973	redacted due to sensitive information							
R&R-972	Partnership transparency – limitation – “for the purposes of a partner’s liabilities” - s HG 2 ITA07	Internal	16/10/2024	20/11/2024	Remedial item	Accepted		
R&R-971	Minor Unclaimed Money Act Remedial	Internal	15/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
R&R-970	Maintenance Item – Cross-referencing error in the GST rules for vouchers	Internal	11/10/2024	16/10/2024	Already included in existing R&R item	Withdrawn	N/A	N/A
R&R-969	redacted due to sensitive information							

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R&R-968	Allowing more time for monthly filers to have change in end date apply for first taxable period - proposed s 15EC GSTA	Internal	11/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 215
R&R-967	Platform economy – information reporting and exchange remedial - s 142K(1) & 185S(3) TAA	Internal	11/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 195
R&R-966	Clarifying Independent Earner Tax Credit eligibility	Internal	11/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 105
R&R-965	GST platform economy remedial amendments for inclusion in current tax bill - cl 3B sch 7 TAA, s 19NB & 20(3)(de) GSTA	Internal	3/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 220, 221(2), (3)
R&R-964	Clarifying imputation effect on security arrangements	Internal	9/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 114, 115, 117, 118, 134(61)
R&R-963	Maintenance amendment: incorrect subsection heading in section HC 14(2B)	Internal	9/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 71
R&R-962	Place of supply when non-resident supplier provides taxable supply information for GST incorrectly charged on business-to-business supply & correction of fault of expression in s 19K(9)(b)(ii)	Internal	7/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 208, 218
R&R-961	Effective date for change to filing GST quarterly - s 15C GSTA	Internal	7/10/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 212(3)

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R&R-960	GST grouping maintenance item – Updating cross-reference to include new taxable period end dates provisions - s 55(1AK) GSTA	Internal	1/10/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	S 233(3)
R&R-959	Deduction notices – notification requirement for delinquent taxpayers - s 157 TAA	Internal	26/09/2024	16/10/2024	Remedial item	Accepted		
R&R-958	Cryptoasset staking income and PIE eligibility	Internal	24/09/2024	16/10/2024	Remedial item	Accepted		
R&R-957	Maintenance Item - Incorrect reference in section 22C(3)(d) to section 89C(1) of the TAA	Internal	20/09/2024	16/10/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 153
R&R-956	Corporate beneficiary income and s HC 26	Internal	13/09/2024	16/10/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 72
R&R-955	Transfers of relationship property where s CB 3 applies	Internal	13/09/2024	16/10/2024	Remedial item	Accepted		
R&R-954	Credit account continuity provisions and single company consolidated imputation groups - subpart YC ITA07	Internal	4/09/2024	16/10/2024	Remedial item	Accepted		
R&R-953	Extra pay - notification of rate - s RD 10 ITA07	Internal	29/08/2024	16/10/2024	Remedial item	Accepted		
R&R-952	Repeal of direct credit starting date OIC - s 184A & 184B TAA	Internal	21/08/2024	16/10/2024	Remedial item	Accepted		
R&R-951	Corporate beneficiary rule and non-residents' foreign sourced income - s HC 38 ITA07	Internal	19/08/2024	21/08/2024	Remedial item	Accepted		
R&R-950	redacted due to sensitive information							

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R&R-949	RDTI general approval application due date	Internal	15/08/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 173
R&R-948	General FamilyBoost Remedials	Internal	13/08/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 110, 111, 112, 113, 134(44), (52), (60), 150(15), (17), (24), 183, 187, 201(7)
R&R-947	Removal of legislation referring to Bonus Bonds	Internal	12/08/2024	21/08/2024	Remedial item	Accepted		
R&R-946	Maintenance item - incorrect cross-reference in section RA 15(3)(b) - Income Tax Act 2007 - s RA 15(3)(b)	Internal	8/08/2024	21/08/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 121(2)
R&R-945	Maintenance item - updating terminology - Income Tax Act 2007 - s FB 3A(3)	Internal	7/08/2024	21/08/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 59
R&R-944	GST s. 21B and s. 3A(2) definition of input tax for secondhand goods	Internal	25/07/2024	21/08/2024	Remedial item	Accepted		
R&R-943	Bright-line rollover and sales to associates - subpart FD ITA07	Internal	25/07/2024	21/08/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61
R&R-942	Maintenance amendment - section 5(15) of the GST Act	Internal	22/07/2024	21/08/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 206(7)
R&R-941	Rollover relief – sale of land that was transferred before 1 July 2024 - subpart FD ITA07	Internal	15/07/2024	16/07/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61
R&R-940	Partnership – joint return of income	Internal	11/07/2024	17/07/2024	Did not meet R&R criteria	Not accepted	N/A	N/A

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R&R-939	Partnerships - safe harbour - death of partner	Internal	8/07/2024	17/07/2024	Remedial item	Accepted		
R&R-938	Executors and settlements on foreign trusts	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
R&R-937	Maintenance Item - CB 23B reference to the bright-line test - Income Tax Act 2007	Internal	5/07/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 7
R&R-936	Transfers of undertakings from councils to CCOs - references to ITA provisions to be corrected - sch 9 Local Government Act	Internal	5/07/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 268
R&R-935	Taxable bonus issues – electing the amount of the dividend - s CD 8 ITA07	Internal	5/07/2024	17/07/2024	Remedial item	Accepted		
R&R-933	Company Amalgamations - removing references to repealed s IQ 5 Income Tax Act 2007	Internal	25/06/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 98, 99, 100, 101, 102
R&R-932	Limited partnerships and the definition of “public purpose Crown-controlled company” in the Goods and Services Tax Act 1985	Internal	24/06/2024	17/07/2024	Remedial item	Accepted		
R&R-931	Maintenance item for R&R - ss CB 6AB & CB 6AC - missing defined terms lists	Internal	20/06/2024	17/07/2024	Superseded by other changes	Not accepted	N/A	N/A
R&R-930	Maintenance item - correct cross-reference in s CZ 25D - Income Tax Act 2007	Internal	19/06/2024	17/07/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 35
R&R-929	Consolidation of defined benefit schemes - s EY 11 ITA07	Internal	17/06/2024	17/07/2024	Remedial item	Progressing towards bill		

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R&R-928	Partnership transparency for voting and market value interests	Internal	14/06/2024	17/07/2024	Remedial item	Accepted		
R&R-927	Employee Share Schemes and FBT – the s CX 35 exclusion from FBT for ESS loans	Internal	14/06/2024	17/07/2024	Remedial item	Accepted		
R&R-926	Maintenance item: schedule 32 ITA 07	Internal	10/06/2024	19/06/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 148(4)(d)
R&R-925	Maintenance amendment - section CZ 29B - missing PPD table and "Regulations made under this section are secondary legislation" subsection	Internal	4/06/2024	19/06/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 36(2)
R&R-924	Maintenance item - aggregation provision for land provision in associated persons provisions	Internal	4/06/2024	19/06/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	"s 136(1), (2), 137, 138(4), (5), (6), 139(4), (5), (6)
R&R-923	redacted due to sensitive information							
R&R-922	Expenditure incurred due to flood events and treatment of land improvements	Internal	10/05/2024	15/05/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-921	GST platform economy remedials - Goods and Services Tax Act 1985 - s 2(1) (listing intermediary), 11A(1)(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-920	GST s. 21FB permanent change of use rule and assets acquired prior to 1 April 2023 change to application provision in s 143(3) Taxation (Annual Rates for 2022-23, Platform Economy, and Remedial Matters) Act 2023	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 224, 263

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-919	GST s. 21F(6) adding references to “erecting buildings” and “dealing in land”	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 225
R&R-918	Clarify taxable activity exclusion for certain goods (s. 6(3)(e)) applies when a person deregisters from GST)	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 207(2), (4)
R&R-917	GST Associated persons secondhand goods remedial - Goods and Services Tax Act 1985 - s 3A	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 205
R&R-916	FIF Cost Method Eligibility - Income Tax Act 2007 - s EX 46	Internal	10/05/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 52
R&R-915	Consolidated ICA transfer from group company’s ICA - the requirement the CIG must satisfy the shareholder continuity requirement in s OA 8(2)	Internal	10/05/2024	16/10/2024	Remedial item	Accepted		
R&R-914	Reference in s OA 3 to “imputation rules”	Internal	10/05/2024	16/10/2024	Maintenance item	Accepted		
R&R-913	Maintenance item - Multinational Tax Act style guide consistency changes - Income Tax Act 2007 - s FD 1(1)(a), HR 12(3)(a)(ii), LE 4B(1)	Internal	9/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61, 95, 106, 134(15), (16)
R&R-912	Maintenance Item - Gaming Duties Act 1971	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 247-250
R&R-911	Maintenance Item - Section 184 of the Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	Internal	4/05/2024	15/05/2024	Superseded by other changes	Not progressed	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-910	Maintenance Item - Section 46C(3B) of the TAA – FBT returns for years	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 170
R&R-909	Maintenance Item - Section YA 2 of ITA 2007 – meaning of income tax varied	Internal	4/05/2024	15/05/2024	Maintenance item	Accepted		
R&R-908	Maintenance Item - Section YA 1 of ITA 2007 – definition of “qualifying resident foreign trustee”	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(47)
R&R-907	Maintenance Item - Section YA 1 of ITA 2007 - definition of “ancillary tax”	Internal	4/05/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(11)
R&R-906	redacted due to sensitive information							
R&R-905	Income Tax –value of NZUs received for forestry carbon removal activities - s ED 1 ITA07	Internal	1/05/2024	15/05/2024	Remedial item	Accepted		
R&R-904	GST: Deregistration when holding emissions units - Goods and Services Tax Act 1985 - s 5(3C)	Internal	30/04/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 206(1)
R&R-903	Bright-line inherited land remedial - Income Tax Act 2007 - s CB 6A	Internal	29/04/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	s 5(2) and 60
R&R-902	Energy consumer trust definition - Income Tax Act 2007 - s YA 1 (lines trust)	Internal	23/04/2024	15/05/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(36), (70)
R&R-901	Non-business revenue account property transfer - s GC 1 ITA07	Internal	22/04/2024	15/05/2024	Did not meet R&R criteria	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-900	Civil union and de facto relationships - Income Tax Act 2007 - s FD 1(1)(b)	Internal	19/04/2024	15/05/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 61
R&R-899	Simple transparency clarifications - Income Tax Act 2007; Tax Administration Act 1994 - s DC 3, DC 4, FD 1(4B), GC 5, HG 3-HG 11, RE 30, RF 3, RF 12, RF 12B, YA 1 (dispose, member) ITA,	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 41, 42, 61, 66, 76-84, 129, 134(27), (69), 169
R&R-898	Pharmac rebates - Goods and Services Tax Act 1985 - s 25(1B)	Internal	11/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 227(2) and (3)
R&R-897	Debt-funding special purpose vehicle regime eligibility - Income Tax Act 2007 - s HR 9, HR 9BAA, HR 9BA, HR 10, HR 10B, HZ 9, HZ 10, and YA 1 (originator)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 90, 91, 92, 93, 94, 96, 97, 134(43), (58), 141
R&R-896	ACDA and amalgamations - amendment to s CD 44(8)	Internal	10/04/2024	17/04/2024	Remedial item	Accepted		
R&R-895	ACDA formula - rewrite remedial - gross vs net concept	Internal	10/04/2024	17/04/2024	Remedial item	Accepted		
R&R-894	Corporate beneficiary rule and ACDA - Income Tax Act 2007 - s CD 44(7)(dc)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 12
R&R-893	Disabled beneficiaries and the minor beneficiary rule - Income Tax Act 2007 - s HC 35(4)	Internal	10/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 74(2) and (3)
R&R-892	GST grouping- Securitisation trusts	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-891	GST grouping- Control of a trust	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-890	GST grouping- Definitions that cross-refer to the Income Tax Act 2007	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-889	GST grouping- The “in partnership” control test in s 55(8)(c)	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-888	GST grouping- Post-Settlement Governance Entities (PSGEs)	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-887	GST grouping- Whether 75% taxable supplies requirement should apply to mixed groups	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-886	GST grouping- Unregistered non-residents in eligibility groups and the 75% taxable supplies requirement	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-885	Maintenance Item - Subsection (2) of section CW 55BAB should have a subsection heading - Income Tax Act 2007 - s CW 55BAB(2)	Internal	9/04/2024	17/04/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 30
R&R-884	Tax rate for minor/corporate beneficiary income - Income Tax Act 2007 - s HC 35(2)	Internal	5/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 72, 74(1), (3), 75, 146(3)
R&R-883	Challenging penalties unrelated to tax under section 138L of the TAA - Tax Administration Act 1994 - s 138L	Internal	5/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 185

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-882	GST grouping- Drafting issues with sections 55(1AO)(b) and 25 of the Goods and Services Tax Act 1985	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-881	Apportionment for GST groups	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-880	GST grouping- Arrangement to avoid the reverse charge - s 55(1AC)(a) GSTA	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-879	Assessing for half-taxable periods when a group member leaves a GST group	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-878	GST grouping- Drafting issues with section 55 of the Goods and Services Tax Act 1985	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-877	GST grouping- Whether taxable supplies made by non-resident group members to non-resident third parties are included in the group GST return	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-876	GST grouping – whether intra-group non-taxable supplies should be disregarded	Internal	3/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-875	Land tainting on a partition of land - Income Tax Act 2007 - s CB 15E	Internal	2/04/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 6, 19, and 20
R&R-874	Company Amalgamations - Income Tax Act 2007 - s CD 43(2)(c)	Internal	27/03/2024	17/04/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 11

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-873	GST and platform economy – Special time of supply rule for taxable accommodation - Goods and Services Tax Act 1985 - s 19, 19DB, 20(4)(e)	Internal	22/03/2024	17/04/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 216, 217, and 221(7)
R&R-872	GST grouping – When can a non-resident registered under s 54B be the representative member of a GST group	Internal	20/03/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-871	Whether it should be mandatory to disregard intra-group taxable supplies	Internal	20/03/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A
R&R-870	Addressing extra pay inaccuracy under section RD 17	Internal	18/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 122
R&R-869	Bright-line main home exclusion amendment	Internal	18/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates of 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 12(5)
R&R-868	Supply correction information remedial - Goods and Services Tax Act 1985 - s 19N	Internal	15/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 219
R&R-867	Interaction between Transitional Residence and WFF - s HR 8 ITA07	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
R&R-866	Refugee and Protected Persons Working for Families Eligibility	Internal	15/03/2024	20/03/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-865	Repeal of 227G	Internal	15/03/2024	20/03/2024	Remedial item	Accepted		
R&R-864	Replace outdated references to “tax invoice”, “credit note” and “debit note” in section 25(1) of GST Act	Internal	14/03/2024	20/03/2024	Already included in existing R&R item	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-863	Temporary GST registration for an unregistered person who is subject to s. 5(16C) of the GST Act - Goods and Services Tax Act 1985 - s 51, 51B	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 231 and 232
R&R-862	Clarify how sections 5(15) and 5(16) of the GST Act should apply to a registered person who sells land used to make both taxable and exempt supplies	Internal	14/03/2024	20/03/2024	Remedial item	Accepted		
R&R-861	Non-residents and “percentage actual use” in the GST adjustment rules - Goods and Services Tax Act 1985 - s 21G	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 226
R&R-860	Agreed adjustment methods should override limitations in section 21(2) of GST Act	Internal	14/03/2024	20/03/2024	Remedial item	Accepted		
R&R-859	GST B2B financial services zero-rating election - Goods and Services Tax Act 1985 - s 20F	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 222
R&R-858	Deemed Acceptance - Tax Administration Act 1994 - s 89M(6BAB)	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 177
R&R-857	Assessment within NOPA - Tax Administration Act 1994 - s 89C(kb)	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 176(1)
R&R-856	GST adjustments “not permitted” for assets less than \$10,000 - Goods and Services Tax Act 1985 - s 21(2)	Internal	14/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 223
R&R-855	Revised introductory wording for livestock valuation provision - Income Tax Act 2007 - s EC 1	Internal	13/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 47

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-854	Maintenance Item - sections LY9 and LY10 of the Income Tax Act 2007 - Income Tax Act 2007 - s LY 9, LY 10	Internal	13/03/2024	20/03/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 108 and 109
R&R-853	Platform economy remedials – listing intermediaries - Goods and Services Tax Act 1985 - s 60(1D)	Internal	12/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 234(2)
R&R-852	Veteran Affairs Backdated Lump Sum Payments - Income Tax Act 2007 - s RD 20B, YA 1 (schedular income), sch 1, part A, cl 13	Internal	7/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 123, 134(54), 146(2)
R&R-851	GST treatment of board member appointed by the Governor-General - Goods and Services Tax Act 1985 - s 6(3)(c)(iia) and (4)	Internal	6/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 207(1), (3)
R&R-850	Motor vehicle expenditure – dual-purpose expenditure and definition of “business use” - Income Tax Act 2007; Income Tax Act 2004 - s YA 1 (business use) ITA07, s OB 1 (business use) ITA04	Internal	5/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 134(17) and (67) and 256
R&R-849	Partnerships and AIL availability – s RF 12B - Income Tax Act 2007; Tax Administration Act 1994; Stamp and Cheque Duties Act 1971 - s RF 3, RF 12 ITA, s 32IB and 32M(1B), (2) TAA and s 86G SCDA	Internal	4/03/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 126, 128, 162, 164(1) and (2), and 252
R&R-848	Commutation of overseas pensions - s CF 1 & CF 3 ITA07	Internal	1/03/2024	20/03/2024	Remedial item	Accepted		
R&R-847	Partitioning – Acquisition dates - Income Tax Act 2007 - s CW 3C	Internal	27/02/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 5(1), 21, 134(3) and (33)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-846	Unit Title Bodies Corporate and s 5(13)	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
R&R-845	Unit Title Bodies Corporate quiet enjoyment - s 14(1)(ca) GSTA	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
R&R-844	Unit title bodies corporate – GST treatment of supply of leasehold land by way of rental in practice - s 5(8A) & 14(1)(ca) GSTA	Internal	26/02/2024	20/03/2024	Remedial item	Accepted		
R&R-843	GST and the platform economy – transitional rule for accommodation	Internal	26/02/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates of 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 201
R&R-842	Timing of entitlement to secondhand goods credit for associated supply	Internal	24/02/2024	20/03/2024	Included in current project	Not progressed	N/A	N/A
R&R-841	Refund of GST as per the s 12(4)	Internal	23/02/2024	20/03/2024	Remedial item	Accepted		
R&R-840	PIE entrance - Income Tax Act 2007 - s HM 7, HM 10B, HM 12, HM 71, and YA 1 (excluded interest)	Internal	22/02/2024	20/03/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 85, 86, 87, 88, 134(35), and 136(3)
R&R-839	Section EI 8 Land sales to the Crown - Income Tax Act 2007 - s EI 8, EX 21(20), and EZ 8B	Internal	16/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 49, 51, and 56
R&R-838	Limited partnership and RWT-exempt status - Income Tax Act 2007; Tax Administration Act 1994 - s RE 30 ITA, s 32J TAA	Internal	21/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 124(1), 125, 161, and 163
R&R-837	GST flat-rate credit and apportionment of GST-exclusive/inclusive deductions for income tax - Income Tax Act 2007 - s CH 5B, CX 1B, DB 2	Internal	20/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 17, 31, 38(2), (3), (4)

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-836	Maintenance item - Definitions in s FH 15	Internal	15/02/2024	28/02/2024	Remedial item	Accepted		
R&R-835	Clarification application of s 25 and s82 of the Child Support Act	Internal	14/02/2024	28/02/2024	Remedial item	Accepted		
R&R-834	NRWT and Transfer Pricing Adjustments - Income Tax Act 2007 - s GC 11, GC 12, and GC 13	Internal	13/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 67, 68 and 69
R&R-833	Zero-rating rules relating to international vessels exempt from import entries - Goods and Services Tax Act 1985 - s 11A(1)(iba)	Internal	13/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 209(1)
R&R-832	GST and associated persons remedials	Internal	13/02/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-831	Platform economy GST rules – clarifying the Commissioner’s determination-making power and the opt-out rule for underlying suppliers that make more than \$500,000 of supplies	Internal	7/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 198(1) and (3)
R&R-830	ALL regime and trusts	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-829	Terminology referring to charitable entities - s MB 7(2)(a), MB 13(2)(c) ITA07, s 59BA(3)(d) TAA	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-828	Trust Rules	Internal	31/01/2024	28/02/2024	Superseded by other changes	Not accepted	N/A	N/A
R&R-827	Donations to charitable trusts overseas under the trust rules - definition of "settlor"	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-826	Executors and administrators under the trust rules	Internal	31/01/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-825	Nominated Company leaving a Tax Consolidated Group	External	31/01/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-824	FIF rules remedials - Income Tax Act 2007 - s CQ 5(1)(c), DN 6(1)(c), EX 20B(3), EX 48(1)(b), EX 63(1), EX 72(1)(b)	Internal	30/01/2024	28/02/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 18, 43, 50, 53, 54, 55
R&R-823	Alternative taxable period end date - Goods and Services Tax Act 1985 - s 15(1), (5)(a), 15B, 15C, 15D, 15E, 15EB-15ED	Internal	30/01/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 210(1) and (2), 211, 212, 213, 214, and 215
R&R-822	Maintenance Item - references in s 20(4C) of the GSTA need updating	Internal	29/01/2024	28/02/2024	Already included in existing R&R item	Not accepted	N/A	N/A
R&R-821	Maintenance Item - Incorrect cross-reference in section 139AB	Internal	12/01/2024	28/02/2024	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 186
R&R-820	redacted due to sensitive information							
R&R-819	Deductibility of asbestos removal expenditure	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-818	Holding costs for land	Internal	22/12/2023	28/02/2024	Treated as policy issue	Not accepted	N/A	N/A
R&R-817	Reporting of negative interest on broken term deposit to IR through auto-calc	Internal	22/12/2023	28/02/2024	Remedial item	Accepted		

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-816	Reference to Ministry for Disabled People in Section CW 52B of ITA	Internal	20/12/2023	20/12/2023	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 23
R&R-815	Extension of RWT proxy rule – section 124ZF TAA	Internal	13/12/2023	20/12/2023	Remedial item	Accepted		
R&R-814	Non-complying trust tax rate	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
R&R-813	Unpaid allocations to corporate beneficiaries - s CD 4, CD 5 & CD 39 ITA07	Internal	11/12/2023	20/12/2023	Remedial item	Accepted		
R&R-812	redacted due to sensitive information							
R&R-811	Bright-line acquisition date - bridge needed to s CB 6AB(4)	Internal	7/12/2023	20/12/2023	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 8(1)
R&R-810	Maintenance Item - “Qualifying individual” - definition in TAA	Internal	30/11/2023	20/12/2023	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	Section 129(6) and (8), and 131
R&R-809	Maintenance item - removal of "resident foreign trustee" - Income Tax Act 2007 - s HC 33(1B)(c)(ii)	Internal	28/11/2023	20/12/2023	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 73
R&R-808	Maintenance item - amendments to s 157(10) TAA and s 43(1) GSTA - Tax Administration Act 1994 - s 157(10) AND s 43(1) Goods and Services Tax Act	Internal	28/11/2023	20/12/2023	Maintenance item	Enacted into legislation	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Act 2025	s 190 and 230