

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-1000	Annual requirement for superannuation schemes (s EY 11)	Internal	13/12/2024	18/12/2024	Remedial item	Accepted		
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	Progressing towards Bill		
R&R-995	Maintenance item – donee organisations in sch 32 updated	Internal	12/12/2024	18/12/2024	Maintenance item	Progressing towards Bill		
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R&R-993	Maintenance amendment: Redundant references to repealed section RM 5	Internal	11/12/2024	18/12/2024	Maintenance item	Accepted		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	Progressing towards Bill		
R&R-989	Definition of "pensions" in s CF 1(2)	Internal	4/12/2024	18/12/2024	Remedial item	Accepted		
R&R-988	Section 226 TAA remedial clarification	Internal	20/11/2024	18/12/2024	Remedial item	Progressing towards Bill		
R&R-987	DTA source rule overreach - section YD 4(17D)	Internal	18/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
R&R-986	Minor and corporate beneficiary income – schedular income	Internal	15/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
R&R-985	Maintenance Item - Deceased estates and trustee income - section HC 8B	Internal	15/11/2024	20/11/2024	Maintenance item	Progressing towards Bill		
R&R-984	Trust disclosures 2025 remedials	Internal	15/11/2024	20/11/2024	Remedial item	Progressing towards Bill		

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R&R-983	RDTI: Incorrect entity issue remedials	Internal	15/11/2024	20/11/2024	Remedial item	Progressing towards Bill		
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	Progressing towards Bill		
R&R-979	Deferred land sale timing issues	Internal	1/11/2024	20/11/2024	Treated as policy issue	Not accepted		
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		
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	Progressing towards Bill		
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	Progressing towards Bill		
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

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R&R-969	redacted due to sensitive information							
R&R-968	redacted due to sensitive information							
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	Progressing towards Bill		
R&R-966	Clarifying Independent Earner Tax Credit eligibility	Internal	11/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
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	Progressing towards Bill		
R&R-964	Clarifying imputation effect on security arrangements	Internal	9/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
R&R-963	Maintenance amendment: incorrect subsection heading in section HC 14(2B)	Internal	9/10/2024	16/10/2024	Maintenance item	Progressing towards Bill		
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	Progressing towards Bill		
R&R-961	Effective date for change to filing GST quarterly - s 15D GSTA	Internal	7/10/2024	16/10/2024	Remedial item	Progressing towards Bill		
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	Progressing towards Bill		
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	Progressing towards Bill		

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R&R-956	Corporate beneficiary income and s HC 2	Internal	13/09/2024	16/10/2024	Remedial item	Progressing towards Bill		
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							
R&R-949	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
R&R-948	General FamilyBoost Remedials	Internal	13/08/2024	21/08/2024	Remedial item	Progressing towards Bill		
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 95(2) at Introduction
R&R-945	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
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	Progressing towards bill		
R&R-942	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

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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	Accepted		
R&R-940	Partnership – joint return of income	Internal	11/07/2024	17/07/2024	Did not meet R&R criteria	Not accepted		
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 7 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 203 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 82, 83, 84, 85, 86 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 26 at Introduction
R&R-929	Consolidation of defined benefit schemes - s EY 11 ITA07	Internal	17/06/2024	17/07/2024	Remedial item	Progressing towards bill		
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		

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R&R-926	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 27(2) at Introduction
R&R-924	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
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		
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	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 201 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 173 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 158(2), (4) at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 156 at Introduction
R&R-916	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
R&R-915	Consolidated ICA transfer from group company's ICA - the requirement the CIG	Internal	10/05/2024	16/10/2024	Remedial item	Accepted		

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	must satisfy the shareholder continuity requirement in s OA 8(2)							
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	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
R&R-912	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-911	Maintenance Item - Section 184 of the Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	Internal	4/05/2024	15/05/2024	Superseded by other changes	Not progressed	N/A	N/A
R&R-910	Maintenance Item - Section 46C(3B) of the TAA - FBT returns for years	Internal	4/05/2024	15/05/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 132 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(28) at Introduction
R&R-907	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 157(1) at Introduction

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R&R-903	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 Response, and Remedial Measures) Bill	cl 5 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(18) and (40) at Introduction
R&R-901	Non-business revenue account property transfer - s GC 1 ITA07	Internal	22/04/2024	15/05/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-900	Civil union and de facto relationships - Income Tax Act 2007 - s FD 1(1)(b)	Internal	19/04/2024	15/05/2024	Maintenance item	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 48(2) and (5) at Introduction
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	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
R&R-898	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
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	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 10 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 59(2) and (3) at Introduction
R&R-892	GST grouping- Securitisation trusts	Internal	8/04/2024	17/04/2024	Included in current project	Not accepted	N/A	N/A

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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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 22 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 59(1) and (3) and 60 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 142 at Introduction
R&R-882	GST grouping- Drafting issues with sections 55(1A0)(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(1A)(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

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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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 6 at Introduction
R&R-874	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 166, 167, 170(3) at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 96 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 168 at Introduction
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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-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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 178 & 179 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 174 at Introduction
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 21F	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
R&R-858	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
R&R-857	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 172 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 35 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 90 and 91 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 181(2) at Introduction

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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	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-851	GST treatment of board member appointed by the Governor-General - Goods and Services Tax Act 1985 - s 6(3)(c)(ia) 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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 105(7) and (37) and 200 at Introduction
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	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 16 at Introduction
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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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	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
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 36, 38, and 43 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 98, 127 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 14, 23, 29 at Introduction
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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 55, 56, and 57 at Introduction
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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 159(1) at Introduction
R&R-832	GST and associated persons remedials	Internal	13/02/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-831	Platform economy GST rules – clarifying the Commissioner’s determination-making power and the opt-out rule for underlying suppliers that make more than \$500,000 of supplies	Internal	7/02/2024	28/02/2024	Remedial item	Enacted into legislation	Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act 2024	s 198(1) and (3)
R&R-830	AIL regime and trusts	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-829	Terminology referring to charitable entities - s MB 7(2)(a), MB 13(2)(c) ITA07, s 59BA(3)(d) TAA	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-828	Trust Rules	Internal	31/01/2024	28/02/2024	Superseded by other changes	Not accepted	N/A	N/A

R&R #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
R&R-827	Donations to charitable trusts overseas under the trust rules - definition of "settlor"	Internal	31/01/2024	28/02/2024	Remedial item	Accepted		
R&R-826	Executors and administrators under the trust rules	Internal	31/01/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-825	Nominated Company leaving a Tax Consolidated Group	External	31/01/2024	28/02/2024	Did not meet R&R criteria	Not accepted	N/A	N/A
R&R-824	FIF rules remedials - Income Tax Act 2007 - s CQ 5(1)(c), DN 6(1)(c), EX 20B(3), EX 48(1)(b), EX 63(1), EX 72(1)(b)	Internal	30/01/2024	28/02/2024	Maintenance item	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 15, 33, 37, 40, 41, 42 at Introduction
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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 160(1), (2), 161, 162, 163, 164, 165 at Introduction
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	Included in Bill	Taxation (Annual Rates, Emergency Response, and Remedial Measures) Bill	cl 143 at Introduction
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-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 #	Title	Source	Date Received	R&R mtg date	Outcome Type	Status	Amendment Bill/Act	Amendment Bill/Act- Clause/Section
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 58 at Introduction
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	Included in Bill	Taxation (Annual Rates for 2024-25, Emergency Response, and Remedial Measures) Bill	cl 146 and 177 at Introduction