Public Guidance work programme 2026-27

As at 3 September 2026

Area of focus		Purpose	
C	Company	**T**	Technical uncertainty
T	Trust	**E**	Education/compliance
P	Personal	**U**	Update/refresh
L	Land		
I	International		
N	NFP/Charity		

This work programme is divided into two sections:

- an overview table showing each existing project's progress by stage, and
- a detailed table with a fuller description of each project, its status and its reason for inclusion in the work programme.

New items added to the programme for 2026-27 are shaded light teal. Projects completed since 1 July 2026 are shaded orange, with links to any published items.

Project number (with link to detailed table)	Title		Area of focus						Purpose		
			C	T	P	L	I	N	T	E	U
Items currently at public consultation (link to Consultations)		**Consultation closing date**									
PUB00504	Income Tax – Cash incentives for banking customers	3 September 2026	✓	✓	✓	✓			✓	✓	
PUB00266	Income Tax – Payments derived from New Zealand by non-resident software suppliers	31 October 2026	✓	✓	✓		✓		✓		
PUB00548	Income Tax – Residence – Active Investor Plus (AIP) visa holders	13 October 2026			✓				✓	✓	
Items where public consultation has closed		**Date consultation closed**									
PUB00463	GST – Arranging and brokering financial products	2 July 2026	✓						✓	✓	✓
PUB00511	GST – Reduced rate of GST for residential accommodation	29 May 2026	✓	✓	✓				✓	✓	
PUB00477	GST – Short-stay accommodation – Update of IS 20/04	16 February 2026	✓	✓	✓	✓					✓
PUB00530	GST – Types of unincorporated bodies	17 June 2026			✓	✓			✓	✓	
PUB00518	Income Tax – Cryptoassets used in decentralised finance transactions and other issues (Issues Paper)	12 March 2026	✓	✓	✓				✓	✓	
PUB00519	Income Tax – Land – Application of s CB 3 (Profit-making undertaking or scheme) to land disposals (re-consultation)	13 August 2026	✓	✓	✓	✓			✓		
PUB00522	GST – Financial services - management of a retirement scheme (re-consultation)	14 August 2026	✓						✓	✓	
Items we expect to send to public consultation next											
PUB00490	GST – Supplies of residences and other real property – Update of IS 20/05		✓	✓	✓	✓					✓
PUB00468	GST – Supplies to craft temporarily in/visiting New Zealand		✓		✓				✓	✓	
PUB00506	Income Tax – Forestry issues		✓	✓	✓				✓	✓	
Items currently in progress											
PUB00524	GST – B2B loyalty schemes		✓						✓	✓	
PUB00525	GST – Compulsory zero-rating of land – Update of IS 17/08		✓	✓	✓	✓				✓	✓
PUB00526	GST – Concurrent land use		✓	✓	✓	✓			✓		
PUB00527	GST – Financial services – Custodian, supervisor and trustee fees		✓	✓					✓		
PUB00528	GST – Financial services – Planning fees – Refresh of IS0052		✓	✓	✓				✓		✓

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PUB00412	GST – Foster care payments				✓					✓	✓
PUB00475	GST – Liquidations		✓						✓	✓	
PUB00556	GST – Supplies of buildings separate to land		✓	✓	✓	✓		✓	✓		
PUB00531	Income Tax – B2B loyalty schemes		✓						✓	✓	
PUB00552	Income Tax – Charities – Business income and the control test							✓	✓	✓	
PUB00532	Income Tax – Deductions – Financial planning fees – Refresh of IS0044		✓	✓	✓			✓			✓
PUB00533	Income Tax – Depreciation – Low value assets		✓	✓	✓					✓	
PUB00534	Income Tax – Intra-group dividends – s CD 27		✓						✓		
PUB00557	Income Tax – Land – Series of transactions between associated parties		✓	✓	✓	✓			✓		
PUB00535	Income Tax – Losses – Business continuity and part year losses		✓						✓		
PUB00512	Income Tax – Māori authorities		✓	✓	✓				✓	✓	
PUB00536	Income Tax – NZ custodians' 'top-up' amount of RWT		✓	✓			✓			✓	
PUB00537	Income Tax – Retention money and performance bonds under construction contracts – Update of QB 13/04		✓			✓					✓
PUB00538	Income Tax – Schedular payments – Withholding obligations under Sch 4, Part F		✓	✓	✓			✓		✓	
PUB00539	Income Tax – Share lending issues				✓				✓	✓	
PUB00540	Income Tax – Transferable development rights		✓	✓		✓			✓		
PUB00541	Income Tax – Trusts – Interest deductibility			✓					✓	✓	
PUB00554	Income Tax – Update of IG 16/01 – Employment status for tax purposes				✓						✓
PUB00549	Income Tax – Update of IS 22/05 – Financial arrangements rules – Cash basis persons				✓						✓
PUB00523	Income Tax and GST – Associated persons		✓	✓	✓	✓		✓		✓	
PUB00550	Working for Families tax credits – Update of IS 26/12 – Family scheme income				✓						✓
Items on hold		**Reason**									
PUB00436	GST – Disposal of an interest in a joint venture involving land	On hold for Policy consideration				✓			✓	✓	
PUB00529	GST – Goods and services acquired for $10,000 or less	On hold for Policy consideration	✓	✓	✓			✓	✓	✓	
PUB00510	Income Tax – Deductibility of asbestos removal costs	On hold for Policy consideration	✓	✓	✓				✓	✓	
PUB00491	Income Tax – End of lease of farmland – Expenditure on horticultural plants	On hold for Policy consideration	✓	✓	✓	✓			✓		
PUB00543	Income Tax – FIFs – Whether cost and CV methods can be used concurrently	On hold for Policy consideration		✓	✓		✓		✓	✓	
PUB00467	Income Tax – Flood damage repairs	On hold for Policy consideration	✓	✓	✓	✓			✓	✓	
New items											
PUB00551	FBT – Update of existing motor vehicle guidance		✓	✓	✓			✓		✓	✓
PUB00558	GST – Apportionment for GST groups		✓						✓		

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			C	T	P	L	I	N	T	E	U
PUB00564	GST – Re-issue of public rulings – Transitional housing		✓	✓				✓			✓
PUB00560	Income Tax – Estates – Income received after death				✓				✓		
PUB00562	Income Tax – Estates – Losses in a deceased person's estate				✓				✓		
PUB00553	Income Tax – FIF and CFC income of a treaty non-resident of New Zealand		✓				✓		✓		
PUB00559	Income Tax – Land – Business premises exemption in forestry and farming businesses		✓	✓		✓			✓		
PUB00555	Income Tax – Look-through companies		✓			✓			✓		
PUB00563	Income Tax – Re-issue of public rulings – Australian limited partnerships		✓				✓				✓
PUB00561	Income Tax – Re-issue of public rulings – Crypto assets and employees				✓						✓
PUB00566	Income Tax – Standard form contract for public-private partnerships		✓							✓	✓
PUB00565	Income Tax – Update of BR Pub 17/01 and 17/02 – Unclaimed money			✓	✓						✓
Items published or closed since 1 July 2026		**Link and publication date**									
PUB00545	GST – Fees of board members appointed by the Governor-General or Governor-General in Council	**BR Pub 26/01 - 26/03** – 6 August 2026 **QB 26/05** – 6 August 2026	✓		✓						✓
PUB00470	Income Tax – Payments by an employer on death of an employee	**IS 26/13** - 17 August 2026	✓		✓				✓	✓	
PUB00544	Income Tax – When is a trustee a bare trustee	QB 26/04 – 27 July 2026		✓	✓	✓			✓	✓	

Detailed work programme

This section contains more information about each project on the work programme including a short explanation of what the item is about, the reason for the item and how the item is progressing.

- Progress on projects since the work programme was last updated are shown in bold.
- Projects currently on hold and not being actively worked on are shaded grey and include a brief explanation of why progress has paused.
- New projects for 2026-27 are shaded light teal.
- Projects published or closed since 1 July 2026 are shade orange.

Project no.	Title	What this item is about	Why are we doing this item	Comments
PUB00551	FBT – Update of existing motor vehicle guidance	This project anticipates a need to update existing public guidance on FBT and motor vehicles assuming changes to simplify the regime are enacted.	There will be public interest in understanding the changes to the FBT rules for motor vehicles. It will be important once the changes have been enacted, and related policy material published, for our guidance on this topic, such as **IS 17/07** on motor vehicles, to be updated.	The project team is working with Policy to understand the anticipated changes and guidance needed.
PUB00558	GST – Apportionment for GST groups	The item will add to the existing suite of guidance on GST and grouping in **IS 24/02** and **IS 24/03** by clarifying how apportionment works in a GST grouping context. It will explain the GST treatment when the GST group makes taxable and non-taxable supplies.	Apportionment by GST groups was raised as an issue during public consultation on the earlier GST guidance items on grouping. We have been asked to clarify the Commissioner's position on whether apportionment should occur at a group or member company level.	New. Unallocated.
PUB00524	GST – B2B loyalty schemes	This item will consider the GST treatment of business-to-business loyalty schemes (including trade rebates and business-to-business loyalty points schemes).	We are aware of uncertainty and inconsistency in the GST treatment of these business-to-business schemes.	Considering issues.
PUB00463	GST – Brokering and promoting of financial products by intermediaries	This item will provide guidance on the GST treatment where banks or other intermediaries broker or promote financial products offered by different parties to their customers.	With more regulation and evolving technologies, intermediaries are using different arrangements and providing varying levels of services when offering financial products to customers. Guidance and examples will be helpful when considering the GST	Public consultation closed on 2 July 2026. Considering submissions.

Project no.	Title	What this item is about	Why are we doing this item	Comments
			treatment of these various brokering, promotional or partnering arrangements.	
PUB00525	GST – Compulsory zero-rating of land – Update of IS 17/08	This project will update **IS 17/08** in light of legislative changes, particularly changes to s 5(23).	Legislative changes to the compulsory zero-rating rules for land, particularly s 5(23) mean the guidance in IS 17/08 could be misleading for some customers.	Considering issues.
PUB00526	GST – Concurrent land use	This item will provide guidance on some common scenarios explaining when section 21E (concurrent use of land) applies and when section 21FB (permanent change of use, in this case from taxable to exempt) applies to property developers who rent out residential properties while waiting for the market to improve so they can sell.	We are aware that this is a difficult area for developers and that guidance will be helpful.	Considering issues.
PUB00436	GST – Disposal of an interest in a joint venture involving land	This item will address the GST treatment of the disposal of an interest in a land-owning joint venture, and whether it is a disposal of an interest in land for GST purposes.	Clarification is needed on the application of the GST rules to such disposals.	On hold for Policy consideration.
PUB00545	GST – Fees of board members appointed by the Governor-General or Governor-General in Council	This project will update **BR Pub 23/03** for a recent legislative amendment to s 6(4) of the GST Act	Changes to s 6(4) of the GST Act mean BR Pub 23/03 needs updating. For consistency this will involve also re-issuing BR Pub 23/01 and BR Pub 23/02 as they share the same commentary.	**BR Pub 26/01 - 26/03 – 6 August 2026** **QB 26/05 – 6 August 2026**
PUB00527	GST – Financial services – custodian, supervisor and trustee fees	This item will consider the GST treatment of specific financial service fees - custodian fees, supervisor and trustee fees – and whether they qualify as exempt supplies.	Following the publication of guidance on fees paid in relation to managed funds in **IS 25/05**, the CIR was asked to provide further guidance on some specific types of financial services fees received by custodians, supervisors and trustees.	Considering issues.
PUB00522	GST – Financial services - management of a retirement scheme	This item will consider the meaning of the phrase “management of a retirement scheme” in s 3(1)(j) of the GST Act when determining what services are “financial services”.	The CIR is aware of uncertainty about the scope of the phrase “management of a retirement scheme” and whether it extends to outsourced services provided by third parties.	**Public re-consultation closed 14 August 2026. Considering submissions**
PUB00528	GST – Financial services – Planning fees – Refresh of IS0052	This project will refresh interpretation statement **IS0052** on the GST treatment of services provided by financial advisers	It is close to 25 years since IS0052 was published and in light of the recent publications for managed fund fees it	Scoped. Awaiting allocation.

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		to plan, implement, and monitor an investment portfolio for their investor clients.	seems timely to also refresh this guidance for financial advisers.	
PUB00412	GST – Foster care payments	This item will address the GST treatment of payments made by the government to foster carers in respect of the cost of fostering a child.	This item arises from the PIB review. (PIB 179-07 - GST on payments from the Department of Social Welfare to foster parents and organisations concerned with child welfare). Clarification continues to be needed.	Considering issues.
PUB00529	GST – Goods and services acquired for $10,000 or less	This item will consider how the provisions relating to goods and services acquired for $10,000 or less apply. This includes considering how the apportionment rules apply, and how the adjustment rules apply (including the rules for goods and services acquired before GST registration).	The CIR is aware of uncertainty about how the low value threshold applies.	On hold for Policy consideration.
PUB00475	GST – Liquidations	This item will address common GST issues that arise on the liquidation of a company. In addition to issues identified by Inland Revenue we will be seeking suggestions from our external stakeholders on issues they would like to see addressed.	It has been identified that Inland Revenue and our customers would benefit from some general guidance on liquidations.	Considering issues.
PUB00511	GST – Reduced rate of GST for residential accommodation	This item will consider and update guidance on s 10(6) of the GSTA. This provision provides for a reduced rate of GST where a supply comprises domestic goods and services in a commercial dwelling generally for a period in excess of 4 weeks.	The CIR is aware of cases where s 10(6) has been misapplied. Further guidance in this area will be useful to clarify when and how the provision applies.	Public consultation closed 29 May 2026. Considering submissions.
PUB00564	GST – Re-issue of public rulings – Transitional housing	**BR Pub 24/01, 24/02 and 24/03** address the GST treatment of supplies of properties used for transitional housing.	This series of rulings will expire on 6 June 2027 and so need to be reviewed and reissued.	New. Unallocated.
PUB00477	GST – Short-stay accommodation – Update of IS 20/04	This project will look at **IS 20/04**: GST treatment of short-stay accommodation to identify what updating is required following the 2023 changes to the GST apportionment and adjustment rules.	This project is needed to ensure existing public guidance is accurate given the changes to the GST apportionment and adjustment rules in the Taxation (Annual	Public consultation closed on 16 February 2026. Considering submissions.

Project no.	Title	What this item is about	Why are we doing this item	Comments
			Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023.	
PUB00556	GST – Supplies of buildings separate to land	This project will consider the GST treatment where a building is supplied separately to the land it is on, in circumstances where the supplier owns the building but not the land. It will consider whether this is a supply of land under s 11(1)(mb) and also the input tax treatment of costs associated with the building.	The Commissioner is aware of uncertainty about the GST treatment where buildings are supplied separately from the land they are on. This item will clarify the GST treatment and support compliance.	**Scoping.**
PUB00490	GST – Supplies of residences and other real property – Update of IS 20/05	This project will look at **IS 20/05**: GST - Supplies of residences and other real property to identify what updating is required following the 2023 changes to the GST apportionment and adjustment rules.	This project is needed to ensure existing public guidance is accurate given the changes to the GST apportionment and adjustment rules in the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023.	Considering issues.
PUB00468	GST – Supplies to craft temporarily in/visiting New Zealand	This item will consider how the GST rules apply to supplies made to vessels temporarily in/visiting New Zealand.	This item will update earlier guidance and address some perennial issues for Temporary Import Entry vessels, vessels exempt from entry and berthage supplies made to vessels. It will support NZ Customs with the application of the GST rules.	Considering issues.
PUB00530	GST – Types of unincorporated bodies	These interpretation guidelines will clarify the difference between co-ownership, cost sharing arrangements, joint ventures, partnerships and other unincorporated bodies so taxpayers can determine the correct GST treatment.	It is hoped that clarification of the legal nature of the different types of unincorporated bodies will help customers better understand their position when applying the GST rules to their situation.	Public consultation closed on 17 June 2026. Considering submissions.
PUB00531	Income Tax – B2B loyalty schemes	This item will consider the income tax treatment of business-to-business loyalty schemes (including business-to-business loyalty points schemes).	We are aware of uncertainty and inconsistency in the tax treatment of these business-to-business schemes.	Scoping.
PUB00504	Income Tax – Cash incentives for banking customers	Some banks offer 'cash back' payments to customers when they borrow to purchase residential rental properties or for their businesses. This item will	We are aware some customers are uncertain about the correct tax treatment of cash back amounts. This project will provide guidance on the correct tax treatment in various situations depending	At public consultation until 3 September 2026.

Project no.	Title	What this item is about	Why are we doing this item	Comments
		consider the income tax treatment of such amounts.	on the personal circumstances of the customer.	
PUB00552	Income Tax – Charities – Business income and the control test	This project will consider the control restriction in s CW 42 for charitable entities that derive business income. The item will add to our existing guidance in **IS 24/08** on the business income exemption for charities by providing guidance on the control test and its application.	We are aware of uncertainty around the application of the control test, and given it is critical to the application of the business income tax exemption we are looking to provide guidance to assist our customers and support compliance.	**Scoping.**
PUB00518	Income Tax – Cryptoassets used in decentralised finance transactions and other issues	This item will clarify some issues that arise for taxpayers who undertake defi transactions, such as when there is a disposal of cryptoassets for tax purposes.	There are an increasing number of cryptoasset holders undertaking defi transactions and some uncertainty about how the transactions are treated for tax purposes.	Public consultation closed on 12 March 2026. Considering submissions.
PUB00510	Income Tax – Deductibility of asbestos removal costs	This item will consider the deductibility of the cost of removing asbestos. It will include consideration of the relevance of s DB 46 (Avoiding, remedying, or mitigating effects of discharge of contaminant or making of noise) of the ITA 2007.	The CIR is aware of cases involving the removal of asbestos and a lack of public guidance on the issues. This is an opportunity to consult on IR's position.	On hold pending Policy consideration.
PUB00532	Income Tax – Deductions – financial planning fees – Refresh of IS0044	This project will review interpretation statement **IS0044** on the deductibility of a range of financial planning fees charged to different types of investors.	It is 25 years since IS0044 was published and given developments in financial products it seems timely to update this guidance for financial advisers.	Scoping.
PUB00533	Income Tax – Depreciation – Low value assets	This item will explain when taxpayers can apply the 100% depreciation rate for low value assets under s EE 38 and the conditions that need to be satisfied.	The CIR is aware of a need for guidance for taxpayers to understand how the rules in s EE 38 apply and the conditions that need to be satisfied.	Considering issues.
PUB00491	Income Tax – End of lease of farmland – Expenditure on horticultural plants	This item considers the tax treatment of expenditure a farmer incurs on planting non-listed horticultural plants or listed horticulture plants on leased land, when the lease ends.	This item arose out of work done for **PUB00467** on flood damage repairs.	On hold pending Policy consideration.
PUB00560	Income Tax – Estates – Income received after death	This item will consider how the doctrine of relation back applies to the taxation of income derived by estates, including whether such income is derived by the	The doctrine of relation back is widely misunderstood in the income tax context. Without clear guidance, there is a risk that income earned during the	New. Unallocated.

Project no.	Title	What this item is about	Why are we doing this item	Comments
		executor or the legatee for income tax purposes during the period between death and the executor's assent to a legacy or devise.	administration of estates may be incorrectly returned by being attributed to legatees despite tax having been paid on the income by the executor. These factors make incorrect tax outcomes likely in practice.	
PUB00562	Income Tax – Estates – Losses in a deceased person's estate	This item will clarify two potentially conflicting items from TIB Vol 7, No's **1** and **2**. The items address the use of a deceased person's losses by their executor.	These items have been identified by stakeholders as reaching conflicting conclusions and so need to be resolved. Updated guidance will be helpful for the administration of estates.	New. Unallocated.
PUB00553	Income Tax – FIF and CFC income of a treaty non-resident of New Zealand	This item will clarify whether New Zealand has taxing rights in relation to a person's attributed CFC income and FIF income if they are a dual resident of New Zealand and Country B but tie-break to Country B under the NZ/Country B double tax agreement.	Current guidance on FIF and CFC income does not specifically consider the position of a treaty non-resident. It has been suggested by external practitioners that there is uncertainty about this issue and guidance will be helpful.	New. Unallocated.
PUB00543	Income Tax – FIFs – Whether cost and CV methods can be used concurrently	This project will consider whether a natural person or trustee of a family trust with attributing interests in two separate FIFs, can use the CV method for one interest (eg, listed investments), and the cost method for the other interest (eg, unlisted investments), in the same income year.	There appears to be considerable uncertainty about this issue so clarification will be helpful.	On hold pending Policy consideration.
PUB00467	Income Tax – Flood damage repairs	This item will address the tax treatment of repairs made by businesses to rectify flood damage to their land and other property.	In the wake of recent adverse weather events, urgent guidance is needed to assist flood affected businesses to understand the tax treatment of repairs.	On hold pending Policy consideration. See the **Government tax and social policy work programme**.
PUB00506	Income Tax – Forestry issues	This item will consider how the ITA 2007 applies to forestry, including the timing of deductions and the spreading of income.	Forestry investment is a growth area. However, there is a lack of guidance about how the forestry rules in the ITA 2007 operate.	Considering issues.
PUB00534	Income Tax – Intra-group dividends – s CD 27	This item will provide general guidance on the dividend exclusion rules for downward intra-group dividends and will include some examples of transactions.	We have been asked to provide practical guidance on s CD 27 along with some examples of transactions illustrating the operation of the exclusion.	Considering issues.

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PUB00519	Income Tax – Land – Application of s CB 3 (Profit-making undertaking or scheme) to land disposals	This project will consider whether s CB 3 can apply to amounts derived from the disposal of land as part of a profit-making undertaking or scheme.	We are aware of uncertainty regarding the scope of s CB 3 and whether amounts derived from the disposal of land are subject to tax only if one of the land sales rules apply.	**Public consultation closed 13 August 2026. Considering submissions.**
PUB00559	Income Tax – Land – Business premises exemption in forestry and farming businesses	This project is about whether and to what extent the "business premises" exemption in ss CB 19 and 20 of the land sale rules applies to disposals of land used in forestry or farming businesses.	We are aware of ongoing uncertainty about whether and to what extent land used in farming or forestry businesses qualifies as 'the premises of a business' under s CB 19.	New. Unallocated.
PUB00557	Income Tax – Look-through companies	This project will consider the rules for look-through companies in subpart HB, focusing on some identified areas of uncertainty.	We are aware of uncertainty about the level of transparency of look-through companies, and also recognise there are specific questions about how the rules apply in different situations.	New. Unallocated.
PUB00555	Income Tax – Land – Series of transactions between associated parties	This item will explain how s CB 15 applies to a series of transactions between associated persons. In particular it will address the two separate tests in ss CB 15(1) and CB 15(2) and how they interact.	There is only limited guidance on how the two separate tests in s CB 15 apply and interact with each other. We are aware that further clarity will be helpful for customers and their advisers.	**Scoping.**
PUB00535	Income Tax – Losses – Business continuity and part year losses	This item will explain when part year losses can be carried forward where owner continuity is breached but business continuity is maintained.	We understand this is a complicated area for customers to navigate and guidance will be helpful.	Considering issues.
PUB00512	Income Tax – Māori authorities	This item will consider the income tax treatment of Māori authorities under subpart HF of the ITA 2007 and will refresh the guidance published in 2003 when the rules were first introduced.	The Māori authorities rules have been in place for over 20 years and so it seems timely to revisit our guidance and refresh it for developments that have occurred over the years.	Considering issues.
PUB00536	Income Tax – NZ custodians' 'top-up' amount of RWT	This item will clarify the amount of New Zealand resident withholding tax a custodian who holds foreign shares on behalf of a New Zealand investor needs to withhold.	Sometimes the incorrect amount of foreign tax has been withheld from payments custodians receive for clients. We are aware of uncertainty and inconsistency in the payment of resident withholding tax by custodians in this situation.	Considering issues.

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PUB00470	Income Tax – Payments by an employer on death of an employee	When an employee dies employers will often make a payment to assist the family of the deceased employee. Sometimes the payment might be made under the employment agreement to the deceased's estate and other times it may be a discretionary payment made by the employer to the family or a funeral home. This item will consider the tax treatment of such payments.	Periodically Inland Revenue is asked for advice on this issue and given that advice is usually sought at a difficult time for the employer and families, it seems appropriate to publish some public guidance on the tax treatment of such payments.	**IS 26/13 – 17 August 2026**
PUB00266	Income Tax – Payments derived from New Zealand by non-resident software suppliers	This item will clarify the income tax treatment (under NZ domestic law and double tax agreements) of payments derived from NZ by non-resident suppliers of computer software. More specifically: • the proper character of payments for supplies of computer software (whether payments are royalties, business or rental income, for services, or non-taxable receipts); and the possible income tax treatment of each type of payment (including for NRWT).	It has been suggested both internally and by external practitioners that **IG0007** is out of date, particularly in light of technological developments in the way software is transacted.	**At public consultation to 31 October 2026.**
PUB00563	Income Tax – Re-issue of public rulings – Australian limited partnerships	**BR Pub 22/01, 22/02, 22/03, 22/04 and 22/05** address the ability of a New Zealand resident partner of an Australian limited partnership to claim foreign tax credits for Australian income tax and dividend withholding tax paid by the partnership on Australian source income.	This series of rulings will expire on 31 March 2027 and so need to be reviewed and reissued.	New. Unallocated.
PUB00561	Income Tax – Re-issue of public rulings – Crypto assets and employees	**BR Pub 23/04**, **23/05**, **23/06** and **23/07** relate to the tax treatment of crypto assets provided to employees.	This series of 4 public rulings will expire on 30 November 2027 and so need to be reviewed and reissued.	New. Unallocated.
PUB00548	Income Tax – Residence – Active Investor Plus (AIP) visa holders	This item will provide guidance on the application of the permanent place of abode residency test to Active Investor Plus (AIP) visa holders.	We are aware of some uncertainty around the potential for AIP visa holders to trigger New Zealand tax residence. In particular, whether an AIP visa holder	**At public consultation until 13 October 2026.**

Project no.	Title	What this item is about	Why are we doing this item	Comments
			buying a residential property in New Zealand and staying there when in New Zealand during the investment period (and beyond) may result in the person having a permanent place of abode in New Zealand.	
PUB00537	Income Tax – Retention money and performance bonds under construction contracts – Update of QB 13/04	This project will review and update **QB 13/04** which explains when retention payments are derived and incurred under construction contracts.	Legal developments in this area mean it is sensible to review and update the existing guidance to ensure it continues to be correct and helpful for those in the construction industry.	Considering issues.
PUB00538	Income Tax – Schedular payments – withholding obligations under Sch 4, Part F	This item will provide guidance on the schedular payments rules and a payer's obligations under Sch 4, Part F to withhold tax on payments for activities related to sports, media, entertainment and public speaking.	The CIR is aware of some uncertainty among both payers and recipients about the types of payments subject to withholding tax. Guidance and examples will be helpful for both payers and recipients to understand the treatment of these types of payments.	Considering issues.
PUB00539	Income Tax – Share lending issues	This project will consider how share lending rules apply (generally, and in relation to FIFs).	The CIR is aware of an absence of guidance for investors on how to apply the share lending rules, and as share lending increases it is appropriate to provide some guidance.	**Considering issues.**
PUB00566	Income Tax – Standard form contract for public-private partnerships	This project will review Inland Revenue's current guidance on the Government's standard form PPP project agreement to identify any necessary or useful updates.	**BR Pub 13/05 and 13/06** – Income tax: Standard project agreement for a public-private partnership – were published in 2013. It is useful to revisit these and other PPP guidance to identify any changes or updates arising from experience with PPP projects since then.	New. Unallocated.
PUB00540	Income Tax – Transferable development rights	This item will consider the income tax treatment of transferable development rights, including the deductibility of any fees incurred by the recipient to acquire them and costs relating to their creation by the donor and the tax treatment for both donor and recipient when they are transferred.	The CIR is aware of an absence of guidance for developers on how to apply the tax rules to these transferable rights.	Considering issues.

Project no.	Title	What this item is about	Why are we doing this item	Comments
PUB00541	Income Tax – Trusts – Interest deductibility	This project will consider guidance on the deductibility of interest incurred by trustees in various situations.	We are aware there is uncertainty on the deductibility of interest by trustees in some situations and we have been asked to provide guidance.	Considering issues.
PUB00565	Income Tax – Update of BR Pub 17/01 and 17/02 – Unclaimed money	Many businesses hold money that is owing to another person. The Unclaimed Money Act 1971 sets out rules that apply to holders of unclaimed money. These rulings explain the correct tax treatment of those unclaimed amounts.	Changes made in 2021 to the Unclaimed Money Act 1971 that means these public rulings need to be updated and re-issued. Their re-issue will remove uncertainty and support compliance.	New. Unallocated.
PUB00554	Income Tax – Update of IG 16/01 – Employment status for tax purposes	This project will update **IG 16/01** to include consideration of recent case law, such as *Rasier Operations BV v E tū Inc* [2024] NZCA 403 (the *Uber* decision).	IG 16/01 is now 10 years old and while its conclusions are still valid, to reduce uncertainty the guidelines will be updated to reflect the recent *Uber* decision and tax legislative changes.	**Scoping.**
PUB00549	Income Tax – Update of IS 22/05 – Financial arrangements rules – Cash basis persons	**IS 22/05** explains when a person can account for income and expenditure from financial arrangements on a cash basis. It includes a discussion of the cash basis thresholds in s EW 57.	From the 2025-2026 income year there are changes to the thresholds in s EW 57 and so it is appropriate for this well-used guidance for cash basis persons to be updated.	Considering issues.
PUB00544	Income Tax – When is a trustee a bare trustee	This project will consider when a trustee is a bare trustee and so may be a nominee under s YB 21(2). This is especially relevant in relation to borrowings and property holdings in family and close relationship situations.	We are aware that there continues to be uncertainty about when a trustee is a bare trustee. This project will clarify statements made in **IS 23/02**: Income tax – Application of the s CZ 39 5 year bright-line test to certain family and close relationship transactions.	QB 26/04 – 27 July 2026
PUB00523	Income Tax and GST – Associated persons	This will be a general item explaining the associated persons definitions for income tax and GST. It will include guidance on the aggregation and tripartite tests, as well as blood relations.	The associated persons definitions can be complex and are relevant for many different provisions in the Income Tax Act and in the GST Act. It will be helpful for customers to have detailed and comprehensive guidance on the definitions in a single resource.	Considering issues.
PUB00550	Working for Families tax credits – Update of IS 26/12 – Family scheme income	This project will update **IS 26/12** for legislative changes to the Working for Families rules announced as part of Budget 2026, including changes to the definition and calculation of family	IS 26/12 was published as interim guidance, knowing it would need to be updated for the new rules which come into effect from 1 April 2027.	Considering issues.

Project no.	Title	What this item is about	Why are we doing this item	Comments
		scheme income, and changes to the residency rules.		