

Public Guidance Work Programme 2019-20



Final position as at 30 June 2020

Public items are summarised below based on their current status and any changes since the last update are shown in bold font. Items we have completed are noted at the bottom of the list with references to the finalised item. Further information is provided in a more detailed table immediately below.

If you have any queries or feedback about the Public Guidance Work Programme, please email public.consultation@ird.govt.nz. This is the last update for the 2019-20 programme. A new programme will be available shortly.

Project no.	Title	Focus of tax issue					Need for item		
		Company	Trust	Individual	Land	International	Technical uncertainty	Compliance / education	Refresh / update
Items where external consultation has closed									
PUB00290	GST and Income tax – Treatment of bloodstock breeding partnerships			✓			✓	✓	
PUB00332	GST – Unconditional gifts	✓	✓	✓			✓		✓
PUB00326	Income tax – Land – Work of a minor nature	✓	✓	✓	✓				✓
Items currently at external consultation									
PUB00382	GST and Income tax– Director’s liability and the COVID 19 “safe harbour” in schedule 12 of the Companies Act 1993	✓		✓				✓	
PUB00348	Income tax – Income – Pensions from the United Nations			✓		✓	✓	✓	✓
Items currently in progress									
PUB00327	GST – Agents and principals	✓		✓			✓		
PUB00328	GST – Buildings used for a taxable activity and occupied as a dwelling	✓	✓	✓	✓		✓		✓
PUB00256	GST – Compulsory zero-rating rules (some specific interpretative issues)	✓	✓	✓	✓		✓		
PUB00329	GST – Definition of “dwelling”	✓	✓	✓	✓		✓		✓
PUB00321	Income tax – Attribution – calculation examples of rules contained in ss GB 27 to GB 29.	✓		✓			✓	✓	
PUB00384	Income tax – Cryptoassets - Tax treatment of cryptoassets received from blockchain forks and airdrops	✓	✓	✓			✓	✓	
PUB00361	Income tax – Deductions – Meal expenses			✓				✓	
PUB00351	Income tax – Land – bright-line and main home exclusion			✓	✓		✓		
PUB00366	Income tax – Liquidation – long form liquidations	✓						✓	
PUB00266	Income tax – Payments derived from New Zealand by non-resident software suppliers	✓	✓	✓			✓		
PUB00305	Income tax – Tax avoidance – Review of Interpretation Statement on the application of ss BG 1 and GA 1	✓	✓	✓			✓		✓
PUB00339	Income tax – Trusts – New Zealand-Australia DTA		✓			✓	✓		

Project no.	Title	Focus of tax issue					Need for item		
		Company	Trust	Individual	Land	International	Technical uncertainty	Compliance / education	Refresh / update
Items on hold									
PUB00355	GST – Grouping – How the grouping rules operate	✓					✓		
PUB00322	GST – Grouping – Which entities can form a group	✓	✓	✓			✓		
PUB00330	GST – Input tax – Purchases of goods on deferred terms	✓	✓	✓			✓		
PUB00360	Income tax – Deductions – Apportionment of overseas travel expenses for private element	✓		✓				✓	✓
PUB00313	Income tax – Land – Business involving land	✓	✓	✓	✓		✓		
Items not currently being worked on									
PUB00353	FBT – Director's liability insurance	✓		✓			✓	✓	
PUB00356	GST – Input tax – Registered members of unregistered unincorporated bodies			✓			✓		
PUB00357	GST – Leases – Difference between hire purchase agreements and agreements to hire	✓					✓		
PUB00354	GST – Registration – Registering under s 54B of the GST Act.	✓				✓		✓	
PUB00358	GST – Zero-rating – Services supplied to international aircraft	✓							✓
PUB00340	GST and Income tax – Payments made by parents to early learning centres, kindergartens and home-based education providers			✓			✓	✓	
PUB00341	GST and Income tax – Payments made by parents to private schools			✓			✓	✓	
PUB00359	Income tax – Charities – Charities and limited partnerships		✓				✓		
PUB00274	Income tax – Depreciation – Identifying items of depreciable property	✓					✓		
PUB00362	Income tax – Dividends – deemed dividends	✓		✓					✓
PUB00363	Income tax – DTA – Application of DTA to collective investment vehicles	✓	✓			✓	✓		
PUB00364	Income tax – Employee share schemes (some specific interpretive issues)	✓		✓			✓		
PUB00365	Income tax – Income – Income from online sponsorship and patronage			✓				✓	
PUB00367	Income tax – Partnerships – Taxation of partnerships			✓			✓	✓	
PUB00368	Income tax – Patents	✓							✓
PUB00373	Income tax – Taxation of Emission units	✓	✓	✓			✓	✓	
PUB00371	Income tax – Tax credits – Gifting loyalty points	✓	✓	✓			✓	✓	
PUB00372	Income tax – Tax credits – Meaning of public fund		✓				✓	✓	
PUB00370	Income tax – Tax credits – Segmentation of foreign sourced income	✓	✓	✓		✓	✓	✓	
PUB00374	Income tax – Trusts – Imputation credits and trust distributions		✓				✓		
PUB00375	Income tax – Trusts – Trust remedial issues		✓				✓		
PUB00335	Income tax – Withholding tax – New Zealand tax obligations for cross-border workers	✓		✓		✓	✓	✓	
Completed items									
PUB00377	FBT – COVID-19 – FBT & Motor Vehicles	✓						✓	

Project no.	Title	Focus of tax issue					Need for item		
		Company	Trust	Individual	Land	International	Technical uncertainty	Compliance / education	Refresh / update
PUB00352	GST – Credit notes – Use of credit notes where supplies have been accounted for incorrectly	✓		✓			✓	✓	
PUB00331	GST – Insurance subrogation payments	✓					✓		
PUB00347	GST – Short-stay accommodation		✓	✓	✓		✓	✓	
PUB00308	GST – Supplies of dwellings and other real property			✓	✓			✓	✓
PUB00307	GST – Zero-rating – Payments by overseas hunters to New Zealand hunting operators and taxidermists	✓		✓			✓	✓	
PUB00333	GST and FBT – How GST applies to fringe benefits	✓		✓			✓	✓	
PUB00344	Income tax and FBT – Employee remuneration paid in cryptocurrency	✓		✓			✓		
PUB00378	Income tax – COVID-19 – Working from home allowances/reimbursement			✓			✓	✓	
PUB00349	Income tax – Debt remission	✓		✓			✓	✓	
PUB00334	Income tax – Depreciation – Residential rental properties and healthy homes standards	✓	✓	✓	✓			✓	
PUB00283	Income tax – Income – Amounts derived from land use	✓		✓	✓		✓		
PUB00316	Income tax – Land – Meaning of “premises”	✓	✓	✓	✓		✓		
PUB00369	Income tax – Shares – Reissue of BR Pub 17/04 – BR Pub 17/05	✓							✓
PUB00338	Income tax – Tax credits – Hybrids and s CD 18	✓	✓	✓		✓	✓	✓	
PUB00310	Income tax – Tax credits – Overseas rental properties			✓	✓	✓	✓	✓	
PUB00380	Income tax – Temporary loss carry-back regime – application of specific anti-avoidance provisions	✓	✓	✓				✓	
PUB00345	Income tax – Trusts – Distributions from foreign trusts		✓	✓		✓	✓	✓	
PUB00346	Income tax – Trusts – Short-stay accommodation		✓		✓		✓	✓	

Detailed work programme

The following table contains more information about each item on the work programme including a brief explanation of the issue, the reason for the item and the expected progress of the item once it has been commenced. It has been arranged alphabetically by tax type and then subject matter. Items that have been completed are shaded light blue for ease of identification. Items that are on hold are shaded grey.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00377	FBT – COVID-19 – FBT & Motor Vehicles	Guidance on whether an FBT liability arises when a motor vehicle is “made available” for an employee’s private use during the COVID-19 Level 4 Lockdown Period.	Inland Revenue has received a number of requests for guidance.	Statement published on 24 April 2020.
PUB00353	FBT – Director’s liability insurance	The issue concerns the tax implications of company provided directors’ liability insurance.	Clarify whether directors benefit from director’s liability insurance policies held by the company, and therefore whether the company is liable for FBT or the premiums could be remuneration to the director.	Scoped. Not currently allocated.
PUB00327	GST – Agents and principals	Guidance on distinguishing when GST supplies are being made to or by an agent for a principal, or to or by a principal.	The item will support compliance and provide benefit to businesses across many different industries by helping them understand what capacity parties are acting in when they enter into agency like GST transactions.	Finished internal consultation. Preparing for external consultation.
PUB00328	GST – Buildings used for a taxable activity and occupied as a dwelling	Review of the PIB item “ <i>GST – Buildings occupied as dwellings</i> ” - PIB 171 (March 1988).	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings’ work programme each year. The aim of this item is to clarify the treatment when a building (or part of a building) that is used for a taxable activity is also used as residential accommodation (for example hotel manager’s accommodation).	Scoped. To be covered as part of PUB00329.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00256	GST – Compulsory zero-rating rules (some specific interpretative issues)	There are a number of interpretive issues with the CZR rules. This item will consider several issues that have arisen in practice.	The treatment of certain transactions under the CZR rules is unclear and is causing confusion for IR, taxpayers and agents. This item would aim to resolve some of these uncertainties. It will build on the analysis in IS:17/08 – <i>GST – compulsory zero-rating of land rules (general application)</i> .	Considering issues.
PUB00352	GST – Credit notes – Use of credit notes where supplies have been accounted for incorrectly.	Clarify how the credit note provision operates where supplies have been accounted for incorrectly.	There is uncertainty whether s 25 allows the GST treatment of a supply to be reversed where a supplier has accounted for output tax incorrectly (eg, treated as zero-rated when it should have been standard-rated or vice versa), and the parties then agree to reduce the previously agreed consideration for the supply.	Closed. Referred for policy consideration.
PUB00329	GST – Definition of “dwelling”	The definition of “dwelling” in s 2 of the GST Act refers to the Residential Tenancies Act 1986, including the requirement that the tenant has quiet enjoyment, as that term is used in section 38 of the Residential Tenancies Act 1986.	The relationship between the Residential Tenancies Act 1986 and the definition of “dwelling” needs to be clarified so people can determine whether the supply of accommodation is in a dwelling.	To be referred to Policy for consideration.
PUB00355	GST – Grouping – How the grouping rules operate	How the grouping rules interact with other provisions in the GST Act. In particular, do the deeming rules in the grouping provisions apply to all of the provisions in the Act or are they limited to allowing consolidation of transactions in a GST return?	There is significant uncertainty around how the GST grouping rules apply in practice. This item will follow on from <i>Issues Paper IRRUIP 13: Consequences of GST group registration</i> .	Currently on hold pending policy consideration.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00322	GST – Grouping – Which entities can form a group	In the course of PUB00257, the issue of which entities can group with other entities and the rules around this was identified as separate to the consequences of grouping. At this stage, a separate companion item is being prepared.	This issue was identified in PUB00257 and will be considered separately.	Currently on hold pending policy consideration.
PUB00330	GST – Input tax deductions – Purchases of goods on deferred terms	The application of the GST rules for hire purchase agreements to purchases of goods on a deferred settlement basis or where the final purchase of goods is deferred in some way.	This issue was raised at a seminar on rural tax issues. The issue potentially arises where farmers purchase fertiliser on deferred terms before balance date, but also can apply more broadly in other situations where the final purchase of goods is deferred.	On hold pending policy consideration.
PUB00356	GST – Input tax – Registered members of unregistered unincorporated bodies	Whether registered members of unincorporated bodies can claim GST input tax when the body is not registered.	Like other persons, unincorporated bodies do not have to register for GST if their total supplies are under the registration threshold. Guidance is sought as to whether GST registered members of such a body can claim their share of any GST input tax paid by the body.	Unallocated.
PUB00331	GST – Insurance subrogation payments	Consider whether s 5(13B) requires an insurer to account for GST on the indirect recovery of amounts (ie, recovery of amounts through the insured) when exercising their right of subrogation.	The background material and commentary relating to s 5(13B) in TIB Vol 8, No 11 (December 1996) and TIB Vol 12, No 12 (December 2000) do not address the situation where the recovery amount is received indirectly by the insurer.	Closed. Referred for policy consideration.
PUB00357	GST – Leases – Difference between hire purchase agreements and agreements to hire	Explain when lease arrangements are hire purchase agreements and when they are agreements to hire for GST purposes.	Update and replace <i>GST and finance leases - classification, method of accounting and treatment of residual value clause</i> in TIB Vol 8 No 1 (July 1996).	Unallocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00354	GST – Registration – Registering under s 54B of the GST Act.	This section was introduced to provide non-residents with an avenue to register for GST so they can recover output tax that they have paid.	Following submissions on IS 18/07 - <i>Goods and services tax - zero-rating of services related to land</i> , there is uncertainty regarding the requirements and circumstances in which non-residents can register under s 54B. This item will provide examples to assist in understanding when and how the provision applies.	Scoped. Not currently allocated.
PUB00347	GST – Short-stay accommodation	Detailed consideration of GST issues in making a property available for short-stay accommodation.	During PUB00303, further detailed guidance was sought on various aspects of registering for GST for a property providing short-stay accommodation, particularly for adjustments during the period of ownership and on sale or de-registration.	Published as IS 20/04 in June 2020.
PUB00308	GST – Supplies of dwellings and other real property	Provide guidance on the application of s 5(15), which requires apportionment when a dwelling is sold with other real property.	This issue was considered in IS2824. However, law changes since that statement was published mean it would be helpful to update and reissue this statement.	Published as IS 20/05 in June 2020.
PUB00332	GST – Unconditional gifts	Review and update the guidance on “unconditional gifts” by including further guidance on the GST treatment in various common situations eg, grants by community trusts.	Appendix B to TIB Vol 2, No 4 (November 1990) explained the meaning of “unconditional gift” for GST purposes. A further item in TIB Vol 3, No 1 (July 1991) continued that explanation. These items will be combined into one updated item with more practical examples.	External consultation closed 12 May 2020. Considering submissions.
PUB00307	GST – Zero-rating – Payments by overseas hunters to New Zealand hunting operators and taxidermists	Guidance on the GST treatment of payments by overseas hunters to New Zealand hunting operators and taxidermists, including whether they are payments for one or multiple supplies.	There is interest in further guidance being provided on this issue. In particular, it has been suggested that IR’s existing guidance on this issue should be reviewed, clarified and consolidated.	Published as IS 20/02 in May 2020.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00358	GST – Zero-rating – Services supplied to international aircraft	Review of the PIB item 173-11	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings' work programme each year. The aim of this item is to clarify the treatment of services supplied to international aircraft.	Unallocated.
PUB00333	GST and FBT – How GST applies to fringe benefits	Clarify the GST, FBT and income Tax consequences for the employer when an employee contributes to the value of a fringe benefit.	This issue was raised during the preparation of IS 17/07 - <i>Fringe benefit tax - motor vehicles</i> . The Commissioner is also aware of some uncertainty whether GST should be paid in the FBT return or in the GST return.	Published as QB 19/12 in August 2019.
PUB00382	GST and Income tax – Director's liability and the COVID-19 "safe harbour" in Schedule 12 of the Companies Act 1993	Whether s HD 15 ITA 2007 or s 61 GSTA will apply to a director of a company that has been affected by Covid-19 and that relies on the safe harbour in schedule 12.	Concern that directors could be liable for a company's tax where they have relied on the safe harbour and the business subsequently fails.	Limited internal and external consultation in July.
PUB00340	GST and Income tax – Payments made by parents to early learning centres, kindergartens and home-based education providers	Income tax and GST treatment of payments made by parents to early learning centres, kindergartens and home-based education providers, including koha payments.	This item follows clarification of payments by parents to state and state integrated schools (QB 18/10 , QB 18/11 and BR Pub 18/06). Recent court decisions will be reflected in the item. The item will consolidate and update various published statements and will consider subsidised early childhood education.	Scoped. Not currently allocated.
PUB00341	GST and Income tax – Payments made by parents to private schools	Income tax and GST treatment of payments made by parents to private schools.	This item follows clarification of payments by parents to state and state integrated schools (QB 18/10 , QB 18/11 and BR Pub 18/06). Recent court decisions will be reflected in the item.	Scoped. Not currently allocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00290	GST and Income tax – Tax treatment of bloodstock breeding partnerships	Provide guidance on the income tax and GST treatment for taxpayers that invest in bloodstock breeding partnerships.	There has been some uncertainty among taxpayers as to how bloodstock breeding partnerships should be treated for income tax and GST purposes.	Considering issues.
PUB00321	Income tax – Attribution – calculation examples of rules contained in ss GB 27 to GB 29.	Provides calculation examples under the income attribution rules. The examples expand on the analysis contained in IS 18/03 which was published in August 2018.	Inland Revenue has been asked to provide calculation examples which demonstrate how the principles discussed in IS 18/03 apply in practice.	Considering issues.
PUB00384	Income tax – Cryptoassets - Tax treatment of cryptoassets received from blockchain forks and airdrops	Considers whether receipt and/or disposal of new cryptoassets received from blockchain hard forks or airdrops are taxable.	There is interest in Inland Revenue stating how cryptoassets should be treated for tax purposes.	Considering issues.
PUB00344	Income tax and FBT – Employee remuneration paid in cryptocurrency	This item considers the PAYE and FBT treatment of employee remuneration paid in cryptocurrency.	Following submissions received on the PUB00323 issues paper, it has been decided to clarify the Commissioner's position on the income tax treatment of employee remuneration paid in cryptocurrency.	X1 and X2 Published as BR PUB 19/01 and BR PUB 19/02 in June 2019. X3 published as BR PUB 19/03 in July 2019. X4 published as BR PUB 19/04 in August 2019.
PUB00359	Income tax – Charities – Charities and limited partnerships	Whether interest from limited partnership investments derived by a charity is exempt income under s CW 42.	Guidance has been sought as to whether interest from limited partnership investments derived by a charity is exempt income under s CW 42. This item will clarify the circumstances when the income will be exempt.	Scoped. Currently unallocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00378	Income tax – COVID-19 – Working from home allowances/ reimbursement	Whether working from home payments can be treated as exempt income of employees under s CW 17.	Request from taxpayer community.	Statement published on 24 April 2020.
PUB00349	Income tax – Debt remission	Whether the effect of s EW 46C in its current form is that a remission by a close associate of an owner of an LTC of a debt owed by the LTC would result in remission income.	Where an LTC has borrowed money from an individual creditor, but the creditor is not a shareholder in the LTC, uncertainty arises as to whether the related-party debt remission provisions in subpart EW apply. This item will clarify if s EW 46C applies to prevent debt remission income from arising where the LTC's shareholder and creditor are close associates.	Published as QB 20/02 on 25 June 2020.
PUB00360	Income tax – Deductions – Apportionment of overseas travel expenses for private element	Guidance on how to apportion overseas travel expenses for trips where there are both business and private elements.	An article in TIB Vol 7 No 2 August 1995 explains the general principles. It will be revised and updated.	On hold due to COVID-19.
PUB00361	Income tax – Deductions – Meal expenses	Consider the deductibility of expenditure on meals when travelling on business.	There is inconsistent practice especially by contractors and self-employed persons claiming meal expenses when making business trips. This item will clarify the tax treatment particularly for day trips.	Considering issues.
PUB00274	Income tax – Depreciation – Identifying items of depreciable property	This item will set out the principles to apply to identify an item of depreciable property.	QB 15/03 referred to IS 10/01 on residential properties and IS 12/03 on repairs and maintenance for guidance on this point. Having a more general statement setting out the principles that apply to identify the item would provide greater certainty.	Not currently allocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00334	Income tax – Depreciation – Residential rental properties and healthy homes standards	This item will clarify the tax treatment of landlords' costs associated with complying with the Healthy Homes Guarantee Act 2017.	Determining the tax treatment of costs associated with complying with the Healthy Homes Guarantee Act 2017.	Published as QB 20/01 on 16 June 2020.
PUB00362	Income tax – Dividends – deemed dividends	Review of the item in Public Information Bulletin No. 125 (March 1984) on <i>deemed dividends</i> .	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings' work programme each year. The aim of this item is to clarify the treatment of deemed dividends.	Scoping underway.
PUB00363	Income tax – DTA – Application of DTA to collective investment vehicles	Collective investment vehicles such as PIEs carry some tax preferences in terms of rates and in the case of foreign investor PIEs essentially foreign sourced income is not taxed and NZ sourced income is taxed as if non-resident investors are direct investors.	To clarify the issue of entitlement to DTA benefits for NZ collective investment vehicles that are PIES (including KiwiSavers and superannuation funds); they will frequently be unit trusts and companies as well as trusts and different classes of PIE have different tax concessions.	Unallocated.
PUB00364	Income tax – Employee share schemes (some specific interpretive issues)	This item will consider a number of interpretive issues that have arisen for employee share schemes.	This item would aim to resolve some of the uncertainties for transactions under the employee share scheme rules.	Unallocated.
PUB00283	Income tax – Income – Amounts derived from land use	Consider impact of the recent Court of Appeal decision <i>CIR v Vector</i> on existing public statements.	Consider impact of decision in <i>Vector</i> on existing public statements, in particular BR Pub 05/02-10 and BR Pub 09/06.	File closed following amendments to ss CC 1 and CC 1B. See TIB Vol 32, No 4 (May 2020): 87-88

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00365	Income tax – Income – Income from online sponsorship and patronage	Clarify when income derived from online activities such as sponsorships and patronage is taxable.	Following QB 17/05 , further questions have been asked about income received online from sponsorships or patronage. This item will clarify when these amounts should be treated as income.	Being scoped.
PUB00348	Income tax – Income – Pensions from the United Nations	The tax treatment of pensions derived from the United Nations.	Refreshing the previous item “ <i>Tax treatment of United Nations Joint Staff Pension Fund payments</i> ” - Tax Information Bulletin Vol 8, No 10 (December 1996) in light of new developments.	At external consultation until 21 July 2020.
PUB00351	Income tax – Land – bright-line and main home exclusion	Considers certain interpretive issues that have arisen for the bright-line test in practice.	This item will resolve uncertainties relating to ownership for certain transactions under the bright-line test.	Considering issues.
PUB00316	Income tax – Land – Meaning of “premises”	Guidance on the meaning of “premises” for the purposes of the business premises exclusions in subpart CB.	IR understands there is a need for further guidance on the meaning of “premises” in the context of the business premises exclusions of the land rules as that term is not defined.	Published as QB 19/13 and QB 19/14 in August 2019.
PUB00326	Income tax – Land – Work of a minor nature.	Review and update Interpretation Guideline IG0010 - <i>Work of a Minor Nature</i> .	IG0010 specifically addresses whether work done in undertaking a subdivision is of a minor nature. IG0010 was published in 2005, before the enactment of the Income Tax Act 2007. The examples need updating to reflect changes in legislation.	External consultation closed 19 December 2019. Considering submissions. Anticipate finalising in July 2020.
PUB00313	Income tax – Land – Business involving land	Considers when a pattern of activity is sufficient to amount to a business for the purposes of s CB 7 (Disposal: Land acquired for purposes of business relating to land).	This issue was raised at FEC.	On hold given Policy's review of the land sales rules.
PUB00366	Income tax – Liquidation – long form liquidations	Clarify when “liquidation” commences under the long-form liquidation process.	BR Pub 14/09 clarified when liquidation commenced under the short-form process. This item will consider what the position is with long form liquidations.	Considering issues.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00367	Income tax – Partnerships – Taxation of partnerships	General statement on the taxation of partnerships.	Building on QB 17/09 this statement will aim to explain the taxation of partnerships as IS 18/01 - <i>Taxation of trusts</i> did for trusts.	Unallocated.
PUB00368	Income tax – Patents	Updating IS 17/05 - <i>Income tax - treatment of New Zealand patents</i> for new short form rules.	After IS 17/05 was published, new short form rules were introduced. This statement will update IS 17/05 to provide guidance on the new rules.	Scoping. May not advance given new patent legislation did not get passed.
PUB00266	Income tax – Payments derived from New Zealand by non-resident software suppliers	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: <ul style="list-style-type: none"> 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 “Non-resident software suppliers’ payments derived from New Zealand— Income tax treatment” is out of date, particularly in light of technological developments in the way software is transacted.	Considering issues.
PUB00369	Income tax – Shares – Reissue of BR Pub 17/04 – BR Pub 17/05	Treatment of alteration to rights attached to shares under s CB 4 and treatment of a disposal of shares with altered rights under s CB 4.	These public rulings will expire on 31 March 2020.	Published as BR PUB 19/05 and BR PUB 19/06 in December 2019.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00305	Income tax – Tax avoidance – Review of Interpretation Statement on the application of ss BG 1 and GA 1	Review of IS 13/01 - <i>Tax avoidance and the interpretation of sections BG 1 and GA 1 of the Income Tax Act 2007.</i>	IR considers that it is desirable to review and update IS 13/01 .	Considering issues.
PUB00371	Income tax – Tax credits – Gifting loyalty points	Gifting loyalty points to charities and claiming donation tax credits.	Issues have arisen where loyalty points are being gifted to charities and donation tax credits claimed. This item will address whether a tax credit is available.	Unallocated.
PUB00338	Income tax – Tax credits – Hybrids and s CD 18	Guidance on when tax credits are available from interests in foreign hybrid entities and when s CD 18 applies to reduce dividend amounts for tax deducted overseas.	There seems to be some misunderstanding about how NZ tax law applies to foreign hybrids, particularly where the NZ owner pays tax on the foreign hybrid's income overseas. The item will consider s CD 18.	Published as BR Pub 20/01 – BR Pub 20/05 in June 2020.
PUB00372	Income tax – Tax credits – Meaning of public fund	Section LD 3(2)(d) confers donee organisation status to a “public fund”.	Following QB 19/10 further questions were raised as to what is required to establish and maintain a s LD 3(2)(d) public fund.	Scoped. Currently unallocated.
PUB00310	Income tax – Tax credits – Overseas rental properties	Guidance on the rules that apply when determining the available deductions where a person has an overseas rental property, and the foreign tax credits that can be claimed.	There is some confusion about how deductions and foreign tax credits should be calculated for overseas rental properties.	Published as IS 20/06, IS 20/07 and DET FX 20/01 in July 2020.
PUB00370	Income tax – Tax credits – Segmentation of foreign sourced income	Explain how subpart LJ works in terms of identifying a segment of foreign sourced income.	Further guidance has been sought on the interpretation of a “segment of foreign sourced income” for the purposes of subpart LJ.	Scoped. Currently unallocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00373	Income tax – Taxation of Emission units	Explain the tax treatment of emissions units.	Guidance has been sought on the taxation of emission units. Issues arise in the context of selling and trading emissions units, as well as buying emissions units.	Unallocated.
PUB00380	Income tax – Temporary loss carry-back regime – application of specific anti-avoidance provisions	Guidance on the interpretation of ss GB 3B and GB 4 in the context of their application to the temporary loss carry-back regime in s IZ 8 of the Income Tax Act 2007.	To provide more certainty to the application of specific anti-avoidance provisions in relation to new COVID-19 related legislation.	Published as IS 20/03 in June 2020.
PUB00350	Income Tax – Trusts – Beneficiary current account credits	Clarify when a beneficiary with a current account credit balance is treated as a settlor of the trust and when they are not.	Guidance has been sought on new s HC 27(6). This provision excludes a beneficiary owed an amount by the trust from being a settlor in certain circumstances.	Closed. Referred to Policy for legislative clarification.
PUB00345	Income Tax – Trusts – Distributions from foreign trusts	The tax treatment of distributions from foreign trusts to NZ beneficiaries including application to beneficiaries of non-resident deceased estates.	CCS has identified significant non-compliance particularly with new migrants and there is no guidance presently on inheritances from off-shore and when a foreign trust will arise in such instances.	Published as IS 19/04 in December 2019.
PUB00374	Income tax – Trusts – Imputation credits and trust distributions	Clarify how imputation credits can be attached to dividends that flow through a trust.	Guidance has been sought on distributions from trusts and the ability to attach Imputation credits to dividends that flow through.	Unallocated.
PUB00339	Income tax – Trusts – New Zealand-Australia DTA	Guidance for NZ trusts on the application of DTAs and the resulting implications in terms of FTCs, determination of residency, and permanent establishment issues.	Following on from the interpretation statement on trusts (IS 18/01), there is interest in guidance being provided on how DTAs apply to trusts. This guidance will be provided in the context of the New Zealand-Australia DTA.	Issues Paper planned for internal consultation early August.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00346	Income tax – Trusts – short-stay accommodation	Guidance on issues arising when a property used to provide short-stay accommodation is owned by a trust.	Following on from QB 19/05 and QB 19/09 – <i>Short Stay Accommodation</i> , further guidance was sought on issues arising when a property used to provide short-stay accommodation is owned by a trust.	Published as QB 19/15 and QB 19/16 in December 2019.
PUB00375	Income Tax – Trusts – Trust remedial issues	A number of amendments to the Income Tax Act 2007 are proposed which will affect the analysis in IS 18/01 - <i>Taxation of trusts – income tax</i> .	Since IS 18/01 was published, there have been various amendments both already passed and proposed in the Kiwisaver Bill 2019 to the tax laws that apply to trusts. IS 18/01 may need to be updated or supplementary items issued.	Unallocated.
PUB00335	Income tax – Withholding tax – New Zealand tax obligations for cross-border workers	Clarify the New Zealand income tax obligations for cross-border workers (under NZ domestic law and double tax agreements).	The Commissioner’s guidance on the New Zealand income tax obligations for cross-border workers would benefit from being reviewed and consolidated. This item will consider the New Zealand tax obligations of non-resident employers, non-resident contractors, and New Zealand employers with non-resident employees.	Scoped. Currently unallocated. Policy considering various issues.