

Public Guidance Work Programme 2022-23



As at 9 March 2023

This section of the work programme summarises all our Public Guidance projects based on their current progress status, with a hyperlink to further information on each item in the more detailed table that follows. Changes since the work programme was last updated are in bold. Items we have completed since 1 July 2022 are shaded in blue and are listed at the end of the summary. You can find links to any published items in the more detailed table.

If you have any queries, suggestions or feedback about the Public Guidance Work Programme please email public.consultation@ird.govt.nz.

Project no.	Title	Focus of tax issue					Need for item			
		Company	Trust	Individual	Land	International	Charities	Technical uncertainty	Compliance / education	Refresh / update
Items where external consultation has closed										
PUB00340	GST and Income tax – Payments made by parents to early learning centres, kindergartens and home-based education providers			✓			✓	✓	✓	
PUB00426	GST – Specified agents – Update of item in TIB Vol 7, No 6 (December 1995)	✓		✓				✓	✓	✓
PUB00428	GST – Supplies of properties used for transitional housing	✓	✓					✓	✓	
PUB00418	Income tax – Provisional tax – Employees and one-off amounts – Update of QB 19/03			✓						✓
PUB00443	Income tax – FIF default calculation method			✓		✓			✓	
Items currently at external consultation										
PUB00356	GST – Input tax – Registered members of unregistered unincorporated bodies			✓				✓		
Items we expect to send to external consultation next										
PUB00436	GST – Disposal of an interest in a joint venture involving land				✓			✓	✓	
PUB00441	Income tax – How the interest limitation rules apply to short-stay accommodation properties			✓	✓			✓	✓	
PUB00417	Income tax – Land – Deductibility of holding costs of land	✓	✓	✓	✓			✓	✓	
PUB00464	Income tax - Deductibility of SaaS customisation and configuration costs	✓	✓	✓				✓	✓	
PUB00397	Income tax – Land – Income tax obligations of renting to flatmates			✓	✓			✓	✓	
PUB00429	Income tax – Land – Main home exclusion and secondees			✓	✓			✓	✓	
PUB00446	Reissue of BR Pub 18/06 Goods and services tax – payments made by parents to state and state integrated schools			✓			✓		✓	✓
PUB00447	Reissue of BR Pub 19/03,19/04, 21/01 and 21/02 – Income tax – crypto-assets and employees – series of 4 rulings	✓		✓				✓	✓	✓
PUB00445	Reissue of BR Pub 20/01-20/05 – Investing into a US Limited Liability Company – NZ tax consequences – series of 5 rulings	✓				✓		✓	✓	✓

Project no.	Title	Focus of tax issue						Need for item		
		Company	Trust	Individual	Land	International	Charities	Technical uncertainty	Compliance / education	Refresh / update
Items currently in progress										
PUB00389	GST – Bodies corporate – Transactions between a body corporate and its members	✓		✓				✓	✓	
PUB00423	GST – Court awards and out of court settlements – Update of IS3387	✓	✓	✓					✓	✓
PUB00425	GST – Grants and subsidies		✓	✓			✓		✓	
PUB00355	GST – Grouping – How the grouping rules operate	✓						✓		
PUB00322	GST – Grouping – Which entities can form a group	✓	✓	✓				✓		
PUB00413	GST – Not-for-profit bodies – Supplies of donated goods and services (PIB)						✓	✓	✓	✓
PUB00427	GST – Taxable activity – Subdivisions and small-scale property development – Update of item in TIB Vol 7, No.2 (August 1995)	✓	✓	✓	✓			✓	✓	✓
PUB00452	GST and Income tax – Emissions Trading Scheme tax issues	✓	✓	✓				✓	✓	
PUB00465	Income tax – Charities – Apportioning business income under s CW 42 where purposes are not limited to New Zealand		✓				✓	✓	✓	
PUB00274	Income tax – Depreciation – Identifying items of depreciable property	✓						✓		
PUB00364	Income tax – Employee share schemes (some specific interpretive issues)	✓		✓				✓		
PUB00453	Income tax and FBT – Travel between home and work	✓		✓				✓	✓	✓
PUB00444	Income tax – Government payments to businesses (grants and subsidies)	✓					✓	✓	✓	✓
PUB00433	Income tax – Income – Donations		✓				✓	✓	✓	
PUB00416	Income tax – Investing in Australian unit trusts	✓	✓	✓		✓		✓	✓	
PUB00454	Income tax – Investing in shares through an online trading platform			✓		✓				
PUB00449	Income tax – Land – Bright-line and certain family and close relationship transactions - s CB 6A									
PUB00434	Income tax – Land – Forfeited deposits	✓	✓	✓	✓			✓	✓	
PUB00455	Income tax – Land – LTCs and disposal of land issues	✓		✓	✓			✓	✓	
PUB00456	Income tax – Land – Main home exclusion and permanent caravans, tiny homes etc			✓	✓			✓		
PUB00460	Income tax – Land – Updating existing public items for new land rules (brightline and interest limitation)	✓	✓	✓	✓			✓	✓	✓
PUB00430	Income tax – Livestock valuation – Election of method – Update of item in TIB Vol 16, No. 5 (June 2004)	✓		✓				✓	✓	✓
PUB00461	Income tax - Loss carry-forward – business continuity test avoidance arrangements	✓						✓	✓	
PUB00367	Income tax – Partnerships – Taxation of partnerships			✓				✓	✓	
PUB00451	Income tax – Residency – Impact of an individual being a dual resident			✓		✓		✓	✓	
PUB00400	Income tax – Short-stay accommodation where property owned by a company	✓			✓			✓	✓	
PUB00435	Income tax – Tax credits – Research and development loss tax credit applications	✓	✓	✓					✓	
PUB00375	Income tax – Trusts – Trust remedial issues		✓					✓		
Items not currently being worked on										

Project no.	Title	Focus of tax issue					Need for item			
		Company	Trust	Individual	Land	International	Charities	Technical uncertainty	Compliance / education	Refresh / update
PUB00463	GST – Arranging or brokering financial products	✓	✓	✓				✓	✓	
PUB00412	GST – Foster care payments			✓					✓	✓
PUB00422	GST – Section 8(4) - Non-residents registering under s 51	✓	✓	✓		✓		✓	✓	
PUB00457	Income tax – Company amalgamation rules	✓							✓	✓
PUB00458	Income tax – FIF rules – Applying the cost method	✓	✓	✓		✓			✓	
PUB00459	Income tax – Land – Deductibility of deferred maintenance costs	✓	✓	✓	✓				✓	
PUB00450	Income tax – Permanent establishments – Working remotely in New Zealand			✓		✓		✓		
PUB00462	Income tax – Trade rebates and promotions	✓		✓				✓	✓	
Items on hold										
PUB00330	GST – Input tax – Purchases of goods on deferred terms	✓	✓	✓				✓		
PUB00351	Income tax – Land – Bright-line and certain family and close relationship transactions			✓	✓			✓		
PUB00266	Income tax – Payments derived from New Zealand by non-resident software suppliers	✓	✓	✓		✓		✓		
PUB00431	Income tax – Scheduling payment rules – Labour-hire firms	✓	✓					✓	✓	
PUB00407	Income tax – Trusts – New Zealand – Australia DTA		✓			✓		✓		
PUB00335	Income tax – Withholding tax – New Zealand tax obligations for cross-border workers	✓		✓		✓		✓	✓	
Items completed since 1 July 2022										
PUB00424	GST – Directors, board members and trustees – Taxable activity	✓	✓	✓				✓	✓	
PUB00341	GST and Income tax – Payments made by parents to private schools			✓			✓	✓	✓	
PUB00290	GST and Income tax – Treatment of bloodstock breeding partnerships			✓				✓	✓	
PUB00392	Income tax – Charities – Apportioning business income under s CW 42 where purposes are not limited to New Zealand (Issues Paper)		✓				✓	✓	✓	
PUB00360	Income tax – Deductibility of overseas travel expenses	✓		✓					✓	✓
PUB00395	Income tax – Depreciation - Claiming depreciation on buildings	✓	✓	✓	✓			✓		✓
PUB00396	Income tax – Financial arrangements rules – Cash basis persons under the financial arrangement rules			✓				✓	✓	
PUB00415	Income tax – Interest deductibility where amount not determined at balance date	✓	✓	✓				✓		✓
PUB00376	Income tax – Loss carry-forward – continuity of business activities	✓						✓	✓	
PUB00398	Income tax – Losses – Loss offsets between group companies	✓						✓	✓	
PUB00403	Income tax: scenarios on tax avoidance - 2023 No 1	✓	✓	✓				✓		✓
PUB00404	Income tax: scenarios on tax avoidance - 2023 No 2	✓	✓	✓				✓		✓
PUB00305	Income tax – Tax avoidance and the interpretation of the general anti-avoidance provisions ss BG 1 and GA 1	✓	✓	✓				✓		✓
PUB00419	Income tax – Tax credits – Donee organisations and gifting – Update of QB 16/05			✓			✓	✓	✓	✓

Detailed work programme

This table contains more information about each item 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. Completed items are shaded light blue. Items that are currently on hold and not being actively worked on are shaded grey and include a brief explanation of why progress has paused. Changes since the last monthly update of the programme are emboldened.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00463	GST – Arranging or brokering financial products	This item will provide guidance on the GST treatment where banks or other intermediaries provide arranging or brokering services to customers in respect of financial products offered by different parties.	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 treatment of these various brokering, promotional or partnering arrangements.	Not currently allocated.
PUB00389	GST – Bodies corporate – Transactions between a body corporate and its members	This item is about various GST issues affecting unit title bodies corporate in their transactions with their members.	Legislation was changed in 2016. We understand there are areas of uncertainty with this legislation that affect a number of unit title body corporates.	Considering issues.
PUB00423	GST – Court awards and out of court settlements – Update of IS3387	This is an update of IS3387 - <i>GST treatment of court awards and out of court settlements</i> published in TIB Vol 14, No 10 (October 2002).	It is nearly 20 years since this item was published. It is timely to review and update the item.	Considering issues.
PUB00424	GST – Directors' fees and board members' fees	This project will address the application of GST in relation to the payment of fees to directors and board members.	Further guidance is needed in this area. BR Pub 15/10 <i>Goods and services tax - directors' fees</i> will be reviewed.	Published on 22 February 2023 as BR PUB 23/01 - 23/03 Goods and Services Tax – Directors' fees, with a Commissioner's Operational Position OP 23/01.
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.	Considering issues.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
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.	Scoped. Not currently allocated.
PUB00330	GST – Goods purchased on deferred payment terms	This item is about 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.	External consultation closed on 24 December 2021. Refer to Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Bill .
PUB00425	GST – Grants and subsidies	Guidance on the GST treatment of grants and subsidies, including government grants.	Further clarity is needed as varying practice has been observed. The item will complement PUB00444 which is considering the income tax treatment of government grants.	Considering issues.
PUB00355	GST – Grouping – How the grouping rules operate	This item is about how the GST 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?	This item follows on from <i>Issues Paper IRRUIP 13: Consequences of GST group registration</i> . It identified that there is significant uncertainty around how the GST grouping rules apply in practice.	Considering issues following enactment of Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022.
PUB00322	GST – Grouping – Which entities can form a group	This item is about which entities can group with other entities to form a group for GST purposes.	This item follows on from <i>Issues Paper IRRUIP 13: Consequences of GST group registration</i> . It was identified as an issue that needs to be considered separately from the consequences of grouping.	Considering issues.
PUB00356	GST – Input tax – Registered members of unregistered unincorporated bodies	This item will address whether GST-registered members of unincorporated bodies can claim their share of any GST input tax paid by the body when the body itself is not GST registered because it falls below the GST registration threshold.	We understand there is uncertainty of treatment for members of unincorporated bodies.	At external consultation until 18 April 2023.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00413	GST – Not-for-profit bodies – Supplies of donated goods and services	PIB 164-18 - GST - supply of donated goods and services by a non-profit body.	This item arises from the PIB review. The PIB item concerns an historic administrative position where a non-profit body sells donated goods or services that include less than 5 percent of purchased goods. In that case the supply is treated as still exempt. Clarification continues to be needed.	Considering issues.
PUB00422	GST - Section 8(4) - Non-residents registering under s 51	This item will address the use of agreements under s 8(4) by non-resident suppliers.	Submissions on IS 21/03 GST - Registration of non-residents under s 54B , and PUB00390 GST definition of a resident indicated that the use of these agreements is not well understood.	Refer to Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Bill . Considering proposed legislative changes.
PUB00426	GST – Specified agents – Update of item in TIB Vol 7, No 6 (December 1995)	This is a refresh of an item in TIB Vol 7, No. 6 (December 1995) on the application of s 58 of the GST Act for specified agents who carry on taxable activities.	Further clarity is needed on this issue, especially with regard to the Official Assignee and voluntary receivers.	External consultation closed on 8 November 2022. Considering submissions and waiting for Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Bill to be enacted .
PUB00428	GST – Supplies of properties used for transitional housing	This item will address GST issues affecting providers of transitional housing.	With an increase in organisations providing transitional, social and emergency housing clearer guidance is needed on GST compliance.	External consultation closed on 31 January 2023. Expect to publish in April 2023.
PUB00427	GST – Taxable activity – Subdivisions and small-scale property development – Update of item in TIB Vol 7, No.2 (August 1995)	This is a review of an item in TIB Vol 7, No 2 (August 1995) concerning GST and subdivisions.	We have been asked to clarify the 1995 TIB item and provide clearer guidance for one-off or smaller scale property developments and subdivisions on when there is taxable activity.	Considering issues.
PUB00452	GST and Income tax – Emissions Trading Scheme tax issues	This item will provide general guidance on the income tax and GST consequences of the emissions trading scheme. It will address the tax treatment of different types of ETS units (some are held on capital account, others on revenue account). It will explain how to account for units that are issued to or surrendered by a person to offset carbon emissions, as well as those	There is no general guidance on the tax treatment of the emissions trading scheme.	Scoping.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
		bought and sold whether for trading or hedging purposes. It will also address the relevant GST treatment.		
PUB00340	GST and Income tax – Payments made by parents to early learning centres and kindergartens	This item is about the income tax and GST treatment of payments made by parents to early learning centres and kindergartens, 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.	External consultation closed on 7 February 2023. Considering submissions.
PUB00341	GST and Income tax – Payments made by parents to private schools	This item is about the income tax and GST treatment of payments made by parents to private schools. It will consider the GST treatment of boarding fees.	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.	Published on 27 October 2022 as QB 22/08: Goods and Services Tax - Payments made by parents to private schools and QB 22/09: Income Tax - Payments made by parents to private schools and donations tax credits .
PUB00290	GST and Income 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.	Published on 6 September 2022 as QB 22/07 Income Tax and Goods and Services Tax – Treatment of bloodstock breeding
PUB00392	Income tax – Charities – Apportioning business income under s CW 42 where purposes are not limited to New Zealand	This item considers s CW 42 including how a charity should allocate its business income between NZ and overseas purposes, where its purposes are not limited to New Zealand.	This topic was raised by an external submitter who asked whether income is allocated based on the extent that the entity carries out its charitable purposes in NZ, or the extent to which the entity's business income is applied for overseas purposes.	Issues paper published on 8 December 2022.
PUB00465	Income tax – Charities – Apportioning business income under s CW 42 where purposes are not limited to New Zealand	This item considers s CW 42 including how a charity should allocate its business income between NZ and overseas purposes, where its purposes are not limited to New Zealand.	This project will take account of the submissions received on the issues paper published on 8 December 2023 (see PUB00392).	Considering submissions.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00457	Income tax – Company amalgamation rules	This item will provide general guidance on the application of the company amalgamation rules.	Customers sometimes find the amalgamation rules difficult to follow, so guidance would be helpful.	Unallocated.
PUB00360	Income tax – Deductibility of overseas travel expenses	This item provides 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. This item will revise and update that article.	Published on 30 August 2022 as QB 22/06 Deductibility of overseas travel expenses
PUB00464	Income tax - Deductibility of SaaS customisation and configuration costs	This item will provide the Commissioner's approach when considering the deductibility of SaaS configuration and customisation costs.	Following a change in the IFRS accounting treatment of these types of costs, external submitters have suggested that guidance on the Commissioner's approach to the income tax treatment of these costs would be helpful.	Considering issues. Expecting to release for external consultation in March 2023.
PUB00395	Income tax – Depreciation - Claiming depreciation on buildings	This item is a review of IS 10/02 Meaning of 'building' in the depreciation provisions following the reintroduction of depreciation on some buildings.	This statement was raised by external submitters as needing updating.	Published on 20 July 2022 as IS 22/04 Claiming depreciation on buildings
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.	There is a need for a general statement setting out the principles that apply when identifying an item of depreciable property.	Considering issues.
PUB00364	Income tax – Employee share schemes (some specific interpretive issues)	This item will consider several 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.	Considering issues.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00443	Income tax – FIF default calculation method	This item will explain the calculation method a person must use to calculate FIF income if they omit the income from their tax return and later file a voluntary disclosure or amended tax return.	There is some uncertainty as to the methods available for a person to determine their FIF income in situations where they have failed to correctly return it and seek to correct their tax position.	External consultation closed on 10 February 2023. Considering submissions.
PUB00458	Income tax – FIF rules – Applying the cost method	This item will look at when the FIF cost method should be used and how it should be applied. The focus will be on investments in foreign shares.	Customers find it difficult to calculate FIF income. More guidance is needed on how to apply the cost method when the fair dividend rate method is not practical.	Unallocated.
PUB00396	Income tax – Financial arrangements rules – Cash basis persons under the financial arrangement rules	This item explains when a person can account for income and expenditure from financial arrangements on a cash basis instead of an accrual basis. It also sets out the adjustment that must usually be made when a person ceases to be a cash basis person and must account for their financial arrangements using the accrual basis.	Some of the consultation comments received on IS 20/07 suggested that further guidance on this issue would be welcome.	Published on 26 July 2022 as IS 22/05 Cash basis persons under the financial arrangements rules .
PUB00444	Income tax – Government payments to businesses (grants and subsidies)	This item considers when and how the government grant provisions in the Income Tax Act 2007 apply to grants and subsidies received by businesses from local or public authorities.	Issues paper IRRUIP16 identified issues arising from the wording of the government grant provisions.	Considering submissions on issues paper IRRUIP16. Anticipate issuing an interpretation statement for consultation in the first quarter of 2023.
PUB00441	Income tax – How the interest limitation rules apply to short-stay accommodation properties	This item will explain how the interest limitation rules apply to property that is rented out to guests as short-stay accommodation.	We have been asked to provide guidance on the interaction between the interest limitation rules and the mixed-use asset rules (which apply to many holiday home rentals), and also to clarify what the interest limitation rules mean for taxpayers renting out a room in their home for short-stay accommodation.	Considering issues. Expecting to release for external consultation in the first quarter of 2023.
PUB00433	Income tax – Income – Donations	This item will address whether donations are income for tax purposes.	Guidance is needed for those not-for-profit bodies and other taxpayers who are not exempt from income tax as to whether donations they receive are income for tax purposes.	Considering issues.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00415	Income tax – Interest deductibility where amount not determined at balance date	PIB 130-06 - Deductibility of interest, quantum of which has not been determined at balance date.	This item arises from the PIB review. The PIB item relates to the deductibility of interest where the amount of deduction is not determined at balance date. A company must be “definitely committed” to the expenditure and be able to reasonably estimate expenditure before a deduction is permitted.	Published on 13 December 2022 as QB 22/10 Can a close company deduct interest on a shareholder loan account where the amount is not known until after balance date?
PUB00416	Income tax – Investing in Australian unit trusts	This project will address the income tax consequences for New Zealand resident investors of investing in Australian unit trusts.	Guidance will be a series of public rulings similar to those for investments into Australian limited partnerships (BR Pub 18/01 – BR Pub 18/05) and more recently for US limited liability companies (BR Pub 20/01 – BR Pub 20/05).	Considering issues.
PUB00454	Income tax – Investing in shares through an online trading platform	This item will address the income tax treatment of gains and losses arising from investing in shares through an online trading platform. It is important investors understand the correct tax treatment of those gains and losses, and when their activities will amount to trading in shares.	The popularity of investing in shares through an online trading platform means that many more customers are investing in shares and deriving gains and losses.	Considering issues.
PUB00351	Income tax – Land – Bright-line and certain family and close relationship transactions	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. This item deals with the 5 year bright-line period.	External consultation closed on 12 October 2022. Waiting for Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Bill to be enacted.
PUB00449	Income tax – Land – Bright-line and certain family and close relationship transactions - s CB 6A	Considers certain interpretive issues that have arisen for the bright-line test in practice, in the context of s CB 6A.	This item is intended to resolve uncertainties relating to ownership for certain transactions under the revised bright-line test. It will complement PUB00351 . This item deals with the 10 year bright-line period.	Considering issues.
PUB00459	Income tax – Land – Deductibility of deferred maintenance costs	This item will explain the treatment of deferred maintenance costs and will also address the treatment of repairs made following the purchase of a dilapidated building.	There seems to be some confusion around the deductibility of deferred maintenance costs and dilapidation repairs. The matter is addressed in IS 12/03 Deductibility of repairs and maintenance expenditure but it seems further education is needed.	Unallocated.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00417	Income tax – Land – Deductibility of holding costs of land	This project will consider the deductibility of holding costs of land. Holding costs include such things as interest, rates, and property insurance.	The item will complement the commentary to the new interest limitation rules for land.	Considering issues.
PUB00434	Income tax – Land – Forfeited deposits	This item will address whether forfeited deposits from land transactions are income.	We have been asked to provide clarity on the treatment of forfeited deposits, eg when a vendor is in the business of dealing in land. This will complement an item published in TIB Vol 17, No 4 (May 2005) regarding GST and cancelled contracts.	Considering issues.
PUB00397	Income tax – Land – income tax obligations of renting to flatmates	This item will explain how the interest limitation, bright-line, loss ringfencing and mixed-use asset rules apply in situations where the owner lives with flatmates. The item will focus on the main home exclusion and how expenses should be apportioned.	This topic has been raised by external submitters as an area needing clarification.	Considering issues. Expect to release for external consultation shortly.
PUB00455	Income tax – Land – LTCs and disposal of land issues	This item will address various issues arising for look-through companies in relation to the disposal of land and the brightline test, in particular issues arising on entry to and exit from the LTC rules and where there are changes in shareholding interests.	This item will help look through companies understand how the new land rules will interact with the LTC rules.	Scoping.
PUB00456	Income tax – Land – Main home exclusion and caravans, tiny homes etc	This item will address the types of structures that qualify as a “dwelling” for the purposes of the main home exclusion from the brightline test.	With high property values and the increasing cost of living more people are living permanently in tiny homes and caravans etc. This item will explain whether the main home exclusion applies to disposal of the land they are sited on.	Scoping.
PUB00429	Income tax – Land – Main home exclusion and secondees	This item will consider how the main-home exclusion for the bright-line test applies if someone leaves their home vacant or occupied by other family members when on secondment to another city/place or country.	We have been asked to provide guidance on the operation of the main home exclusion for people on secondment or who leave their house for other reasons.	Considering issues. Expecting to release for external consultation shortly.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00460	Income tax – Land – Updating public items for new land rules (brightline and interest limitation)	This project will look at existing public guidance items to identify those items which require updating because of the introduction of the new land rules.	This project is needed to ensure existing public guidance is accurate, and still fit for purpose given the wide impact of the land rules on taxpayers (who often may not have advisors).	Scoping.
PUB00430	Income tax – Livestock valuation – Election of method – Update of item in TIB Vol 16, No. 5 (June 2004)	This is a refresh of an item published in TIB Vol 16, No. 5 (June 2004) on electing different valuation methods for classes of livestock.	Given the importance of this issue to rural businesses it is appropriate for the 2004 item to be updated for legislative changes.	Considering issues.
PUB00461	Income tax - Loss carry-forward – business continuity test avoidance arrangements	This item will consider the application of the targeted anti-avoidance rules relating to the carrying forward of losses under the business continuity test.	It was identified in <i>PUB00376 Income tax – Loss carry-forward – continuity of business activities</i> that guidance is needed to explain the application of the anti-avoidance rules relating to the carrying forward of losses under the business continuity test. This item will complement PUB00376 .	Scoping.
PUB00376	Income tax – Loss carry-forward – continuity of business activities	This item will consider the loss continuity rules that enable losses to be carried forward where there is continuity of business activities.	We are doing this item because the new loss continuity rules raise several novel interpretive issues concerning the expanded scope of the loss continuity rules.	Published on 28 October 2022 as IS 22/06: Loss carry-forward – continuity of business activities .
PUB00398	Income tax – Losses – Loss continuity and grouping	This item will provide guidance on: <ul style="list-style-type: none"> • whether two companies form a group • the commonality period (including when the companies have different balance dates) • the part-year rules that allow losses to be grouped when there has been a breach of commonality or continuity. 	This topic has been raised by external submitters as an area needing clarification.	Published on 28 October 2022 as IS 22/07: Company losses – ownership continuity, sharing and measurement .

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00367	Income tax – Partnerships – Taxation of partnerships	Some guidance on partnerships could be helpful. The exact scope of this project will be determined in consultation.	Some people have indicated that they want an item on partnerships in general, but issues have also been identified in respect of limited partnerships.	Considering issues.
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: <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.	Currently on hold awaiting finalisation of US Regulations on software. Anticipate recommencing project in 2023.
PUB00450	Income tax – Permanent establishment – Working remotely in New Zealand	This item will consider the situation where an individual returns to New Zealand and continues working remotely for their overseas employer. It will consider whether their home office is a “permanent establishment” of the non-resident business that employs them.	This project will give non-resident employers and New Zealand-based employees some certainty on their tax position in New Zealand.	Scoped. Unallocated.
PUB00418	Income tax – Provisional tax - Employees and one-off amounts – Update of QB 19/03	This is an update of QB 19/03 <i>Provisional tax – impact on employees who receive one-off amounts of income without tax deducted</i> .	The legislation has been updated and additional issues have been identified that warrant discussion.	External consultation closed 27 January 2023. Considering submissions. Expect to publish in early 2023.
PUB00451	Income tax – Residency – Impact of an individual being a dual resident	This item will consider the concept of an individual being a dual resident. It will cover the impact this has on their tax affairs in New Zealand and overseas, especially when they are considered a non-resident	Individuals are not always clear as to the impact of being a dual resident and, in particular, what it means to be non-resident under a treaty but resident in NZ for other purposes	Scoping.

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		under a treaty and also when they derive income from a third country.		
PUB00403	Income tax: scenarios on tax avoidance - 2023 No 1	Review of IS 13/01 - Tax avoidance and the interpretation of sections BG 1 and GA 1 of the Income Tax Act 2007.	This item updates tax avoidance scenarios from QB 14/11 & QB 15/11 that have become outdated.	Published on 3 February 2023 as QB 23/01 Income tax: scenarios on tax avoidance - 2023 No 1 .
PUB00404	Income tax: scenarios on tax avoidance - 2023 No 2	Review of IS 13/01 - Tax avoidance and the interpretation of sections BG 1 and GA 1 of the Income Tax Act 2007.	This item updates tax avoidance scenarios from QB 15/11 that have become outdated.	Published on 3 February 2023 as QB 23/02 Income tax: scenarios on tax avoidance - 2023 No 2 .
PUB00431	Income tax – Scheduling payment rules – Labour-hire firms	This item will address the application of the scheduling payment rules to labour-hire firms, including in the sharing and gig economies.	Labour-hire firms were added to the scheduling payment rules in 2017. Further guidance is now needed in this area.	On hold pending Policy considerations in the gig economy area. Refer the discussion document on The role of digital platforms in the taxation of the gig and sharing economy .
PUB00400	Income tax – Short-stay accommodation where property owned by a company	This item will explain the income tax consequences of making a property owned by a company available for short-stay accommodation.	The situation addressed in this item arose from the suite of items previously issued on short-stay accommodation.	Refer to Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Bill . Considering proposed legislative changes.
PUB00305	Income tax – Tax avoidance and the interpretation of the general anti-avoidance provisions ss BG 1 and GA 1	Review of IS 13/01 - Tax avoidance and the interpretation of sections BG 1 and GA 1 of the Income Tax Act 2007.	Inland Revenue considers IS 13/01 should be reviewed and updated.	Published on 3 February 2023 as IS 23/01 Tax avoidance and the interpretation of the general anti-avoidance provisions sections BG 1 and GA 1 of the Income Tax Act 2007 , with an accompanying fact sheet IS 23/01 FS Information about the Commissioner's Interpretation Statement on tax avoidance .
PUB00419	Income tax – Tax credits – Donee organisations and gifting – Update of QB 16/05	This is an update of QB 16/05 Income tax - donee organisations and gifts . QB 16/05 discusses when payments are gifts for income tax purposes for donee organisations when issuing receipts, and supporters when claiming donation tax credits.	Consideration of whether this item needs to be updated in light of the Court of Appeal's decision in <i>The Church of Jesus Christ of Latter-Day Saints Trust Board and Coward v Commissioner of Inland Revenue</i> (2020) NZCA 143.	Following a review of recent case law, it was decided no immediate updating of QB 16/05 is required and the project has been closed.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00435	Income tax – Tax credits – Research and Development loss tax credit applications	This item will address some common issues that arise in relation to applications for the R&D loss tax credit.	There is a need for improved guidance to better support applicants. This relates to the loss tax credit rules compared with the new R&D tax incentive rules.	Considering issues.
PUB00462	Income tax – Trade rebates and promotions	This item will consider the income tax treatment of amounts received by trade customers from suppliers as rebates or as promotional items.	We understand there is a need for more clarity around the tax treatment of different rebate programmes.	Unallocated.
PUB00407	Income tax – Trusts – New Zealand-Australia DTA	This item will provide guidance for New Zealand trusts on the application of the New Zealand-Australia DTA and the resulting implications in terms of foreign tax credits, determination of residency, and permanent establishment issues.	The need for this item was identified following submissions received on the issues paper IRRUIP15: Income tax – Trusts and the Australian–New Zealand Double Tax Agreement .	On hold pending Policy consideration.
PUB00375	Income tax – Trusts – Trust remedial issues	This project will consider the effect of a number of amendments to the Income Tax Act 2007 on the analysis in IS 18/01 - Taxation of trusts – income tax .	Since IS 18/01 was published, there have been various amendments to the tax laws that apply to trusts. As a result IS 18/01 needs to be updated.	Considering issues.
PUB00335	Income tax – Withholding tax – New Zealand tax obligations for cross-border workers	This item will 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 complement the broader work being done across Inland Revenue.	Not currently allocated, as awaiting outcome of Policy work relating to offshore employers. Refer to Officials’ issues paper (policy) published 5 October 2021.
PUB00453	Income tax and FBT – Travel between home and work	This item will address the deductibility of the travel costs between home and work and explain when travel between home and work will be treated as work-related use of a motor vehicle (rather than private use or enjoyment) for FBT purposes.	With the increase in working from home arrangements as a result of Covid-19 it seems appropriate for IS3448 (issued in October 2004) to be reviewed and updated.	Scoping.

Project no.	Title	What this item is about	Why are we doing this item	Current status & next steps
PUB00446	Reissue of BR Pub 18/06 Goods and services tax - payments made by parents to state and state integrated schools	The ruling explains the GST treatment of payments made by parents to state and state-integrated schools	BR Pub 18/06 is expiring on 20 June 2023, and so needs to be reviewed and re-issued as appropriate.	Considering issues. Expecting to release for external consultation shortly.
PUB00447	Reissue of BR Pub 19/03,19/04, 21/01 and 21/02 – Income tax – crypto-assets and employees – series of 4 rulings	These four rulings relate to the tax treatment of crypto-assets used as payment to employees.	BR Pub 19/03,19/04, 21/01 and 21/02 expire in 2022, and so need to be reviewed and re-issued as appropriate.	Considering issues. Expecting to release for external consultation shortly.
PUB00445	Reissue of BR Pub 20/01-20/05 – Investing into a US Limited Liability Company – NZ tax consequences – series of 5 rulings	This series of 5 rulings set out the NZ tax consequences of investing into a US limited liability company.	BR Pub 20/01-20/05 expire on 26 June 2023, and so need to be reviewed and re- issued as appropriate.	Considering issues. Expecting to release for external consultation shortly.