

## **Notice of Withdrawal of Public Ruling BR Pub 15/10**

1. This is a notice of withdrawal of a public ruling made under section 91DE of the Tax Administration Act 1994.
2. Public Ruling BR Pub 15/10 "Goods and services tax – directors' fees", applies from 30 June 2014 for an indefinite period.
3. Public Ruling BR Pub 15/10 is withdrawn on 31 March 2023. BR Pub 15/10 is being withdrawn due to the Commissioner issuing two related rulings concerning GST and board members, the need to issue a new Commentary that covers both directors' fees and board members' fees, and the desire for consistency of language within all three rulings. BR Pub 15/10 applies up to, and including, 31 March 2023.

A new replacement public ruling, BR Pub 23/01 "Goods and Services Tax – Directors' Fees" is being published with effect from 1 April 2023 for an indefinite period. This ruling refers to the Goods and Services Tax Act 1985 and to the GST treatment of directors' fees received in a range of circumstances.

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Public Advice and Guidance

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