

Notice of Withdrawal of Public Rulings – BR Pub 23/01 – 23/03

1. This is a notice of withdrawal of three Public Rulings made under s 91DE of the Tax Administration Act 1994.
2. The three Public Rulings are:
 - Public Ruling [BR Pub 23/01](#): Goods and services tax – Directors' fees;
 - Public Ruling [BR Pub 23/02](#): Goods and services tax – Fees of Board Members not appointed by the Governor-General or Governor-General in Council; and
 - Public Ruling [BR Pub 23/03](#): Goods and services tax – Fees of Board Members appointed by the Governor-General or Governor-General in Council.
3. Public Rulings BR Pub 23/01 – 23/03 apply from 1 April 2023 for an indefinite period.
4. Public Rulings BR Pub 23/01 – 23/03 are withdrawn on 6 August 2026.

Public Rulings BR Pub 23/01 – 23/03 are being withdrawn due to amendments to the Goods and Services Tax Act 1985. Public Rulings BR Pub 23/01 – 23/03 apply up to, and including, 6 August 2026.

Three replacement Public Rulings are being published, with effect from 7 August 2026, for an indefinite period:

- Public Ruling [BR Pub 26/01](#): GST – Directors' fees.
- Public Ruling [BR Pub 26/02](#): GST – Board Members' fees
- Public Ruling [BR Pub 23/03](#): GST – Board Members' fees – where the member is appointed by the Governor-General or Governor-General in Council.

This notice is signed on 6 August 2026.

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