

Public Rulings Work Programme 2017-18



Monthly update - position as at 30 June 2018

Public items are summarised below based on their current status. Items we have completed are at the bottom of the list. Further information is provided in a more detailed table below. Please click on the item number to see the further details. If you have any queries or feedback about the Public Rulings Work Programme, please email public.consultation@ird.govt.nz. This will be the last update for the 2017-18 programme. A new programme will be available shortly.

Items where external consultation has closed	
PUB00281	GST - Trusts - Supplies from trusts to beneficiaries
PUB00277	GST - Unit trust management fees
PUB00290	GST and Income tax - Treatment of bloodstock breeding partnerships.
PUB00295	Income tax - Donee organisations - wholly or mainly
Items currently at external consultation	
PUB00279	GST - Credit card charges
PUB00301	Income tax - Income attribution
PUB00171	Income tax - Deductibility - Costs associated with obtaining resource consents
PUB00300	Income tax - Deductions - Bad debts
PUB00323	Income tax and FBT - Whether employee remuneration paid in cryptocurrency is subject to PAYE or FBT
Items currently in progress	
PUB00257	GST - Grouping rules
PUB00322	GST - Grouping - which entities can form a group
PUB00307	GST - Trophy fees
PUB00299	GST - Zero-rating of services connected to land
PUB00303	GST and Income tax - Short term accommodation
PUB00226	GST and Income tax - Tax treatment of crypto-currencies
PUB00314	Income tax - Land - Main home exemption and lifestyle blocks
PUB00315	Income tax - Land - Main home exemption and subdivided land
PUB00316	Income tax - Land - Meaning of "premises"
PUB00305	Income tax - Review of Interpretation Statement on the application of ss BG 1 and GA 1
PUB00302	Income tax - Withholding tax treatment of directors' fees paid to non-residents
Items not currently being worked on	
PUB00256	GST - Compulsory zero-rating rules (some specific interpretative issues)
PUB00308	GST - Supplies of dwellings and other real property
PUB00310	Income tax - Deductions - Tax credits - Overseas rental properties
PUB00168	Income tax - Deductibility of private/revenue expenses
PUB00274	Income tax - Depreciation - Identifying items of depreciable property
PUB00311	Income tax - Excessive payments to spouses
PUB00317	Income tax - Exempt income - Visiting entertainers and sportspeople

PUB00283	Income tax – Income – Amounts derived from land use
PUB00313	Income tax – Land – Business involving land
PUB00266	Income tax – Payments derived from New Zealand by non-resident software suppliers
PUB00287	Income tax – Research & Development
PUB00265	Income tax – Timing – Deductibility of costs of land development and other expenses
Completed items	
PUB00249	FBT – Motor vehicles
PUB00255	GST – Compulsory zero-rating rules (general application)
PUB00298	GST – Payments made by parents or guardians of students to state schools
QWB00078	GST – Taxable activity – Non-profit bodies and section 20(3K)
PUB00306	GST – Tax invoice requirements
PUB00297	Income tax – Australian source income earned by Australian limited partnership and tax credits
PUB00309	Income tax – Deductions – Sharemilkers
PUB00296	Income tax – Dividends – Timing of when derived
PUB00237	Income tax – Employment income – Farm worker allowances
PUB00312	Income tax – Exempt income – Dutch ABVP Pensions
PUB00293	Income tax – Insurance – Group life insurance in an employment context
PUB00286	Income tax – Land – Improvements becoming part of land
PUB00320	Income tax – Insurance – Review of QB 15/05, QB 15/06, QB 15/09 and QB 15/10
PUB00258	Income tax – Partnerships – Introduction of assets to a partnership by a partner
PUB00227	Income tax – Revenue account property – Are non-income producing assets necessarily held on revenue account?
PUB00288	Income tax – Tax credits – Payments made to schools
PUB00261	Income tax – Trusts – Review of 1989 TIB on the taxation of trusts
PUB00267	Income tax – Withholding tax treatment of directors’ fees
PUB00319	Tax Administration – Binding Rulings – Meaning of materially different
PUB00318	Tax Administration – Binding Rulings – Effect of change in CIR’s view on s BG 1

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 for policy or litigation reasons are shaded grey.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00249	FBT – Motor vehicles	Clarify issues around the FBT treatment of motor vehicles through the use of common examples. Includes updating several old public statements: FBT – Cars left at airport - 24 hour exemption (PIB 144 (March 1986)) and Emergency call exemption (Questions 8, 9 & 15 PIB 137 (July 1985)), Emergency call exemption (PIB 138, September 1985) and “What is an ‘emergency call’ for FBT purposes?” (TIB Vol 6, No 9, February 1995).	A number of commentators have written articles on this topic. These suggest that IR does not have sufficient public guidance in this area. The aim of this item will be to educate taxpayers on their FBT obligations when they provide employees with a motor vehicle. The PIB Review Project identified certain PIB items as being out of date and incorrect. As taxpayers may be relying on the PIB items, it is desirable to replace them with an item that correctly reflects the current legislation.	Published as IS 17/07 in August 2017.
PUB00255	GST – Compulsory zero-rating rules (general application)	Outline how the CZR rules work using some common examples.	Many taxpayers do not understand how the CZR rules work in practice. This item would aim to educate taxpayers about the fundamental aspects of the CZR rules and illustrate this with some common examples.	Published as IS 17/08 in September 2017.
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.	Not currently allocated.
PUB00279	GST – Credit card charges	Update and replace the guidance in ‘Question 49’ in PIB 158 (November 1986) on the treatment of charges made by a credit card company to a supplier.	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 provide greater guidance on the treatment of fees charged in respect of credit cards.	At external consultation until 31 July 2018.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00257	GST – Grouping rules	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. IR regularly receives queries from taxpayers on GST grouping issues. This item will aim to resolve these uncertainties.	Considering internal submissions.
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 the course of PUB00257 and will be considered separately.	Considering issues.
PUB00298	GST – Payments made by parents or guardians of students to state schools	Consider the GST treatment of payments made by the parents or guardians of students (other than international students) who are enrolled at state and integrated schools to the Boards of Trustees of such schools.	This will be a re-issue of BR Pub 14/06, which expires on 20 June 2018.	Published as BR PUB 18/06 in June 2018.
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, there have been a number of law changes since that statement was published. It has been suggested that it would be helpful to update and reissue this statement.	Not currently allocated.
PUB00306	GST – Tax invoice requirements	Considers whether a registered person can issue a combined “tax invoice” and “credit note”.	There is interest in IR clarifying this issue. In addition, the PIB Review Project identified certain PIB items as being out of date and incorrect. As taxpayers may be relying on the PIB items, it is desirable to replace them with an item that correctly reflects the current legislation. This item will replace PIB 148 (1986).	Published as QB 18/06 in February 2018.

Project no.	Title	Topic	Reason for public item	Status & next steps
QWB00078	GST – Taxable activity – Non-profit bodies and section 20(3K)	Considers non-profit bodies conducting taxable activities and their ability to claim input credits as well as the output tax adjustments required to deregister from GST.	Attempting to clarify the operation of s 20(3K) and the extent of the assets forming part of a taxable activity on deregistration.	Project closed following Policy & Strategy issues paper <i>GST on assets sold by non-profit bodies</i> . No item will be published.
PUB00307	GST – Trophy fees	Guidance on the GST treatment of “trophy fees” 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.	Considering issues.
PUB00281	GST – Trusts – Supplies from trusts to beneficiaries	Considers supplies made by trusts to beneficiaries including the timing of when any supply occurs.	Need for clarification was identified as part of QB 16/03 on the GST treatment of bare trusts.	External consultation closed 7 June 2018. Considering submissions.
PUB00277	GST – Unit trust management fees	Whether services provided by unit trust manager are a financial service.	Communicate IR’s changed views on GST treatment of the relevant fees.	External consultation closed 23 March 2017. Considering submissions.
PUB00299	GST – Zero-rating of services connected to land	Consider when legal services involving land can be zero-rated under s 11A(1)(k).	BR Pub 15/03 “GST – Legal services provided to non-residents relating to transactions involving land in New Zealand” considers when legal services involving land could be zero-rated under s 11A(1)(k). Due to an amendment to s 11A(1)(k), which extends the situations where services will be in connection with land in New Zealand, this ruling is no longer correct, and needs to be withdrawn, and replaced with an item on the new provision.	Expect to consult externally in July 2018.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00303	GST and Income tax – Short term accommodation	Provide guidance on the income tax and GST treatment for taxpayers that provide short term accommodation through websites such as Airbnb.com.	The provision of accommodation through websites such as Airbnb.com is increasing in NZ. There is a concern that there is a lack of clarity as to the tax consequences that will arise. This item will aim to increase awareness of the tax consequences. This item will also withdraw and replace the item in PIB 160 (1987) "GST - Supply of accommodation in holiday homes".	Considering issues.
PUB00226	GST and Income tax – Tax treatment of crypto-currencies	Considers the income tax treatment of bitcoin and other crypto-currencies.	There is interest in Inland Revenue stating how such currencies should be treated for tax purposes – other revenue authorities have given guidance.	Work is underway on a number of cryptocurrency issues. See also PUB00323.
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.	On hold pending policy consideration.
PUB00297	Income tax – Australian source income earned by Australian limited partnership and tax credits	Clarification on 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 Australian limited partnership	This will be a re-issue of BR Pub 14/01-14/05, which expired on the last day of the 2016/2017 income year.	Published as BR Pub 18/01-18/05 in February 2018.
PUB00171	Income tax – Deductibility – Costs associated with obtaining resource consents	Tax treatment of costs associated with resource consents other than those within item 10 in Schedule 14 of the ITA 2007.	Lack of clarity as to when / how costs associated with resource consents are deductible – i.e. when the resource consent does not fall within schedule 14(10); when costs are incurred to remove obstacles to obtaining resource consents.	At external consultation until 3 August 2018.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00168	Income tax – Deductibility of private/revenue expenses	Deductibility of expenses that are both private and revenue in nature – whether all deductible or apportionment applies.	Considers the scope of the dicta from several 1980s Court of Appeal cases on interest deductibility in regard to dual private and revenue expenditure.	On hold pending policy consideration.
PUB00300	Income tax – Deductions – Bad debts	Clarification on when a deduction can be claimed for bad debts.	This will be a re-issue of BR Pub 05/10 to update, and modernise the statement.	At external consultation until 4 July 2018.
PUB00309	Income tax – Deductions – Sharemilkers	Clarifying the extent to which sharemilkers can claim deductions for farmhouse expenses for business use of a farmhouse.	The publication of IS 17/02 - Income tax – deductibility of farmhouse expenses has raised issues as to whether sharemilkers can follow the same principles.	Published as QB 18/09 in May 2018.
PUB00310	Income tax – Deductions – 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 in respect of overseas rental properties. Therefore, it has been suggested that further guidance is needed in this area.	Not currently allocated.
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 the IS 10/01 statement on residential properties and IS 12/03 on repairs & 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.	On hold pending litigation.
PUB00296	Income tax – Dividends – Timing of when derived	Dividends – timing of when cash dividends are paid or derived.	Long-standing issue where clarification sought.	Project closed and issues referred to Policy & Strategy to consider. No item will be published.
PUB00295	Income tax – Donee organisations – wholly or mainly	Guidance on the meaning of the term “wholly or mainly” in s LD 3(2)(a) for donee organisations.	This statement follows from an Issues Paper released in 2016 (IRRUIP9) and considers the requirement that certain donee organisations must apply their funds “wholly or mainly” to certain specific purposes within New Zealand.	Considering external submissions.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00237	Income tax – Employment income – Farm worker allowances	Provide guidance in the income tax treatment of allowances paid to farm workers	The PIB Review Project identified certain PIB items as being out of date and incorrect. As taxpayers may be relying on the PIB items, it is desirable to replace them with an item that correctly reflects the current legislation. This item will withdraw and replace PIB items covering allowances paid to farm workers in PIB 19 (February 1965), PIB 25 (August 1965), PIB 92 (December 1977) and PIB 171 (March 1988).	Published as QB 18/13 in June 2018.
PUB00311	Income tax – Excessive payments to spouses	Provide guidance on the types of records needed to justify salaries paid to spouses for work performed in small business situations.	IR is aware of a lack of understanding and awareness in this area.	Not currently allocated.
PUB00312	Income tax – Exempt income – Dutch ABVP Pensions	Clarification on whether Dutch ABVP Pensions are exempt income under s CW 28(1)(b).	The PIB Review Project identified certain PIB items as being out of date and incorrect. As taxpayers may be relying on the PIB items, it is desirable to replace them with an item that correctly reflects the current legislation. This item will withdraw and replace the item in PIB 168 (January 1988) “War pensions – Section 61(10) Income Tax Act 1976”.	Published as QB 18/12 in June 2018.
PUB00317	Income tax – Exempt income – Non-resident entertainers	Guidance on the application of s CW 20 (Amounts derived by visiting entertainers including sportspersons).	IR considers there is a need for further guidance in this area.	Not currently allocated.
PUB00283	Income tax – Income – Amounts derived from land use	Consider impact of the 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 Pub BR 05/ 02-10 and Pub BR 09/06.	See withdrawal notice PUB00291. On hold re balance of issues pending policy consideration.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00301	Income tax – Income attribution	Provide guidance on the rules for income attribution in ss GB 27 to GB 29.	There is a concern that there is a lack of understanding as to how and when the income attribution rules in ss GB 27 to GB 29 operate. In particular, there appears to be a lack of understanding around the meaning of “significant business asset” in s GB 28(6).	Expect to consult externally in June 2018.
PUB00293	Income tax – Insurance – Group life insurance in an employment context	Addresses assessability, deductibility and FBT issues relating to the provision of group life/accident insurance by employers where a group of employees is the insured group and the employer is the beneficiary and the employee(s) has a right to the claim payment.	Part of updating and replacing the remaining parts of PIB 70-6 – staff insurance schemes and 106-2 – life and accident insurance policies following the PIB review project. QB 15/05, QB 15/06, QB 15/09 and QB 15/10 considered the treatment for policies where the employee was the beneficiary. This project will consider situations where the employer is the beneficiary of the policy and the employee(s) has a right to the claim payment.	Published as QB 17/10 in December 2017.
PUB00320	Income tax – Insurance – Review of QB 15/05, QB 15/06, QB 15/09 and QB 15/10	Update and replace the QWBAs affected by legislative changes to s CE 5 and s CX 16.	Legislative amendments to s CE 5 and s CX 16 have impacted on four QWBAs (QB 15/05, QB 15/06, QB 15/09 and QB 15/10). This project will update and replace those QWBAs.	Published as QB 18/01, QB 18/02, QB 18/03 and QB 18/04 in February 2018.
PUB00286	Income tax – Land – Improvements becoming part of land	Clarify when an improvement to land or fit-out of a building becomes part of the “land” both in terms of ownership of the improvement and for the purposes of s CB 11.	There is uncertainty as to whether a building fit-out is an improvement to land for the purposes of s CB 11. There seems further uncertainty as to which party owns various improvements to land and buildings and this item will seek to clarify the position.	Published as QB 18/01 in January 2018.
PUB00314	Income tax – Land – Main home exemption and lifestyle blocks	Clarification as to whether the main home exemption for the bright line test in s CB 16A applies to lifestyle blocks.	IR understands there is a need for further guidance in this area.	Expect to consult externally in July 2018

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00315	Income tax – Land – Main home exemption and subdivided land	Clarification as to whether the main home exemption for the bright line test in s CB 16A applies to bare land subdivided from a person’s main home.	IR understands there is a need for further guidance in this area.	Expect to consult externally in July 2018
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 in this area.	Considering issues.
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.	Not currently allocated.
PUB00258	Income tax – Partnership – Introduction of assets to a partnership by a partner	The Income Tax Act treats partners as owning a proportionate share of the partnership assets. The issue in this item is how the Act treats the transfer of an asset from a partner to a partnership. In particular, does the Act treat the entire asset as being disposed of (and then a proportionate share of it effectively reacquired by the partner) or does it treat only part of the asset as being disposed of to the partnership.	QB 14/02 considered the income tax effects of a new partner entering an existing partnership. This item considers a related issue. We have been told that there is significant uncertainty among practitioners as to how a transfer of an asset to a partnership should be treated.	Published as QB 17/09 in November 2017.
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 IG 007 “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.	Not currently allocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00287	Income tax – Research & Development	Provide guidance on the meaning of “research” and “development” as used in the Income Tax Act, including the new R&D tax loss credit rules.	At FEC Inland Revenue agreed to provide guidance on the R&D rules as part of the implementation of the new legislation.	On hold pending assessment of impact of recent policy announcements re R & D tax credits.
PUB00227	Income tax – Revenue account property – Are non-income producing assets (eg precious metals) necessarily held on revenue account?	Establish whether it is always true that non-income generating commodities must be held on revenue account.	Raised externally as an area where clarity would be appreciated. There has been past consideration by Inland Revenue of individual cases.	Published as QB 17/08 in September 2017.
PUB00305	Income tax – Review of Interpretation Statement on the application of 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”.	It is 4 years since the publication of IS 13/01. IR considers that it would be desirable to undertake a review of the statement. This will provide an opportunity for taxpayers and advisers to comment and make suggestions on the content and usefulness of the statement.	Considering issues.
PUB00288	Income tax – Tax credits – Payments made to schools	Consider in what circumstances payments made to state and state-integrated schools will attract a donation tax credit.	This is a referral from QB 16/05 on the meaning of gifts. A number of submitters requested specific guidance on how the principles set out applied in the context of schools – state, integrated and private.	Published as QB 18/10 for state schools and QB 18/11 for state integrated schools in June 2018.
PUB00265	Income tax – Timing – Deductibility of costs of land development and other expenses	When can costs that are incurred by property developers in respect of land that is held for sale, but unsold, be claimed as a deduction.	This is a significant area of uncertainty for IR and taxpayers. This also relates to PIB 179 (1989) and hence this has also been included because IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings’ work programme each year.	On hold pending policy consideration.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00261	Income tax – Trusts – Review of 1989 TIB on the taxation of trusts	Update and replace 'Taxation of trusts' (Appendix to <i>Tax Information Bulletin</i> Vol 1, No 5 (November 1989)).	The 1989 TIB is a comprehensive statement on the income tax treatment of trusts. It was written following the introduction of new trusts legislation in 1988. The TIB is the latest view provided by the Commissioner on many of the issues it covers and is still relied on by taxpayers. The item discusses the Income Tax Act 1976 and is, therefore, significantly out of date. This item would update and replace the 1989 item so that it reflects the current legislation.	Published in June 2018 as IS 18/01.
PUB00267	Income tax – Withholding tax treatment of directors' fees	Provide updated guidance on the income tax withholding treatment of directors' fees. In particular clarify issues around cross-border situations and situations where the individual director is not the immediate, beneficial, or ultimate recipient of the fees (such as when fees are paid directly to a company or where the director is required to reimburse the company for fees received).	BR Pub 15/10 clarified the GST treatment of directors' fees. It has been suggested that similar interpretative uncertainties arise in an income tax context – in particular in relation to withholding obligations.	Published in July 2017 as IS 17/06.
PUB00302	Income tax – Withholding tax treatment of directors' fees paid to non-residents	Provide guidance on the income tax withholding treatment of directors' fees paid to non-residents.	This issue has been raised as part of feedback on IS 17/06 Income tax – application of schedular payment rules to directors' fees.	Considering internal submissions.
PUB00323	Income Tax and FBT – Whether employee remuneration paid in cryptocurrency is subject to PAYE or FBT	This item considers whether regular remuneration paid to employees in cryptocurrency is subject to PAYE or FBT.	Remunerating employees in cryptocurrency is becoming a more common practice. There is uncertainty as to how these payments should be taxed.	At external consultation until 3 August.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00318	Tax Administration – Binding Rulings – Effect of change in CIR’s view on s BG 1	This item considers whether the Commissioner can take a different view in relation to the application of s BG 1 to an on-going arrangement following the expiry of a binding ruling that applies in relation to s BG 1.	The Taxpayer Rulings Unit recently had to consider this issue and considers it is helpful to issue a public item to confirm the CIR’s view on this issue for taxpayers using the binding rulings regime.	Published as QB18/08 in April 2018.
PUB00319	Tax Administration – Binding Rulings – Meaning of materially different	This item considers the meaning of "materially different" in ss 91EB(2)(a) and 91FB(2)(a) of the Tax Administration Act 1994 (TAA).	Since inception of the binding rulings regime there have been repeated calls for the Taxpayer Rulings Unit to provide guidance on the meaning of "materially different in ss 91EB(2)(a) and 91FB(2)(a) of the Tax Administration Act 1994 (TAA	Published as QB18/07 in March 2018.