TIB Index – Volume 1 No 1 to Volume 31 No 5

A – Z

• **TIB & Page column:** The reference is to the TIB volume and issue number, followed by the page number, eg, 6.10:25 means TIB Vol 6, No 10, p 25. Multiple page references are separated by commas or hyphens (eg, 6.10:12, 25 or 6.10:12-14) while multiple issue references are separated by semi-colons (eg, 6.10:12; 7.3:15).

• **Appendices:** Some entries show an “A” after the TIB issue number. This means the item appears in the appendix to that TIB, or in Appendix A if that TIB has more than one appendix. Similarly, a “B” or “C” suffix means the item is in the respective appendix. The brief introduction in the main TIB is generally not indexed for these items.

• **Case notes:** The subject-matter of cases is listed under “Court decisions” and “Taxation Review Authority decisions” and is also listed alphabetically by subject throughout the index, with the case name or number following the entry (in italics if a Court case).

• **Questions we’ve been asked:** “QWBA” or “QB #/#” (eg, QB 08/01) appears in the index entry. These articles generally restate existing policy, rather than covering any new ground.

• **Public binding rulings:** These are listed under “Binding rulings”, and also listed alphabetically by subject throughout the index, with “BR Pub” after the entry.

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• **Number of TIBs in each volume:**

<table>
<thead>
<tr>
<th>Volume</th>
<th>Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>11</td>
</tr>
<tr>
<td>2</td>
<td>9</td>
</tr>
<tr>
<td>3</td>
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</tr>
<tr>
<td>30</td>
<td>11</td>
</tr>
<tr>
<td>31</td>
<td>5</td>
</tr>
</tbody>
</table>

This index has been updated by
CCH New Zealand Limited
Abuse of process
- application by Commissioner to strike out NOPA claim as abuse of process declined (Chesterfield Preschools) 24.8:16-17
- application by taxpayers to prevent Crown Law from acting for Commissioner (Accent Management) 24.7:114-115
- application to set aside statutory demand as abuse of process rejected (Accent Management) 26.2:22-23
- Bill of Rights application
  - claim struck out (Ben Nevis Forestry Ventures Ltd) 27.3:40
  - duplicative claims struck out, security for costs ordered (Mawhinney as Trustee of Forest Trust) 26.8:27-29
  - application for review dismissed 27.3:33-34
  - filing amended statement of claim an abuse of process (Muir) 29.10:80-82
- GST, strike-out (Harsono Family Trust) 24.1:16-17; 24.6:74-75
- judicial review application struck out
  - Accent Management 22.4:49
  - Goh 22.1:53-54; 23.8:106
  - Hardie 23.2:33-34
  - Russell 27.4:40-42
- relitigation of misconceived case, strike-out (Faloon) 24.1:18
- strike-out confirmed on appeal (Faloon, CA) 24.5:52-53
- tax agent, frivolous applications (TRA 002/12) 27.8:17-18; 27.10:70

Abusive tax position
- abusive tax position penalty and the anti-avoidance provision (QB 12/12) 24.9:20-25
- shortfall penalties – see Shortfall penalties

Access training allowances
4.9:52

Access to court documents
- access sought by non-party (BNZ Investments) 22.2:25-26
- access sought by third party (Cullen Group Ltd) 31.1:60-61

Accident compensation (before Accident Insurance Act 1998)
- abolition of ACC 506 form 2.6:4; 2.9:32
- Accredited Employer Programme 9.8:21
- Amendment Act 1992 3.6:13
- assessability of different types of compensation (QWBA) 6.1:8
- backdated weekly compensation not double taxed (TRA dec'n 03/2009) 21.1:41
- deductibility of expenses incurred in pursuing issue with IR (TRA dec'n 08/2009) 21.4:25
- change in way IR accounts to ACC 3.2:11
- compensation received is "income derived in New Zealand" 6.12:26
- compensation under s 138 of ARCI Act included in salary and wages definition 4.9:53
- data matching between ACC and IR authorised 3.5:5
- deduction for levies and premiums, timing 4.9:50; 6.12:25; 10.12:16
- due date change for levy 2.2:7
- earner premium
- board/lodging supplied by employer is liable for premium (QWBA) 5.8:13
- collection as part of PAYE deductions 5.4:48
- deduction 5.10:17
- deduction, timing 4.9:50; 10.12:16
- . deputy returning officers (QWBA) 5.11:18
- GST input tax credits, when to claim deduction (QWBA) 5.6:11; 5.9:5
- introduction of premium 3.2:21; 3.9:10-14
- . mayor's honorarium (QWBA) 4.11:11
- . overseas income liable for premium (QWBA) 5.9:11
- . retiring allowances not liable from 1 January 1994 4.9:37
- . shareholder-employee salaries, employers must deduct premium 5.6:1
- . shareholder-employee salaries, penalties for failure to make or account for deductions 7.7:22
- . shareholder-employee salaries, premium to be determined at end of year 4.10:2
- . employer monthly schedule information 10.12:15
- . employer premium
- . deduction, timing 4.9:50; 10.12:16
- . employer cannot require employees to pay cost of premium (QWBA) 7.6:24
- . experience rating adjustments 7.10:21
- . fishing industry, premium rate change 5.1:8
- . GST input tax credits, when to claim deduction 5.6:1
- . introduction of premium 3.9:10-14
- . local government, employer premium classification 8.2:2
- . minimum premium payable by self-employed person 4.10:3
- . reconciliation statement 10.12:13
- . shareholder-employee salaries 4.10:2
- . shareholder-employee salaries, employers must deduct premium 5.6:1
- . shareholder-employee salaries, overseas income liable for premium (QWBA) 5.9:11
- . shareholder-employee salaries, partnership earnings other than as an employee 7.3:12
- . shareholder-employee salaries, penalties for failure to make or account for deductions 7.7:22
- . shareholder-employee salaries, premium to be determined at end of year 4.10:2
- . exempt income (QWBA) 6.10:20
- . failure to furnish documents 4.10:2
- . full-time self-employed, definition 4.10:3
- . honorarium (QWBA) 7.2:36
- . levy reclassifications 1.11:3
- . loss of earnings insurance payout, not liable to ACC premiums (QWBA) 8.2:19
- . payments assessable in year of receipt (TRA 92/92) 6.10:25
- . premium assessments, application for review 9.7:2
- . redundancy payments not liable for earner premium 4.1:5; 4.4:2; 4.10:2
- . shareholder-employee salaries liable for premium even when company's activity "passive" (QWBA) 7.2:32
- . small balance write-off for premiums 10.12:20
- . spreading of payments not allowable (QWBA) 4.4:7
- . student loan repayment deductions to be made from accident compensation income (QWBA) 7.3:28

Accident compensation under the Accident Insurance Act 1998
- Accident Insurance Amendment Act 2000 12.4:22
- consequential tax legislation changes 11.1:15; 19
- definition of full-time earner 11.1:19
- exchange of information 11.1:18; 12.4:22
- . maintaining secrecy 11.1:19
- . features of new accident insurance cover 11.1:15
. fringe benefit tax
. ACC not employer in respect of earnings-related compensation paid 13.5:39
. premiums and top-up policies 11.1:17
. goods and services tax
. indemnity payments 11.1:18
. minimal life insurance component of accident insurance contracts 11.9:25
. premiums and levies 11.1:15
. collection, application of Tax Administration Act 1994 11.1:19
. earners’ account levy 11.1:16
. fringe benefit tax 11.1:17
. interest under instalment plans 12.12:44; 46
. residual claims levy 11.1:15
. residual claims levy, partnership income and classification of partners 13.3:16
. summary of changes to treatment of premiums 11.1:20
. timing of deductions 11.1:18
. timing of deductions, employers’ premiums 12.4:22
. questions and answers
. employees 11.1:21
. employers, residual claims levy 11.1:20
. IR 56 taxpayers 11.1:21
. self-employed, residual claims levy and earners’ account levy 11.1:21
. shareholder-employees 11.1:21
. tax policy 11.1:20
. taxation of compensation payments 11.1:17
. summary of changes 11.1:20
. taxation of insurers 11.1:16
. value of insurers’ outstanding claims reserves 11.1:18
. transitional process 11.1:19

**Accident compensation under the Injury Prevention, Rehabilitation, and Compensation Act 2001**

- amendments to eliminate double taxation re backdated payments 110-113
- attendant care payments (later renamed personal service rehabilitation payments) 18.5:112
- changes to withholding tax rates, thresholds and return requirements from 1 October 2008 20.7:8
- charges over property of earner premium defaulters 16.1:101
- compensation not double-taxed, claim of tax credit disallowed, judicial review application stuck out (Goh) 22.1:53-54; 23.8:106
- information sharing with IR 28.1:77
- interest awarded on late payment of earnings-related compensation not taxable 17.7:62
- “common law interest” payments and income under ordinary concepts (QB 09/03) 21.5:25
- TRA dec’n 23/2004 16.9:10
- TRA dec’n 28/2004 16.10:86
- lump sum payments of backdated compensation (Hollis) 21.9:21
- new names for premiums and levies 13.11:63
- PAYE intermediaries responsible for earner levy deductions 15.5:63

. remedial amendments 21.8(II):117
. withholding tax 20.3:102-103
. withholding tax rate changes, thresholds and return requirements from 1 October 2008 20.7:8
. withholding tax rate changes, thresholds and return requirements from 1 October 2010 22.7:6
. supply of information by IR to ACC 13.11:63

**Accident Rehabilitation and Compensation Insurance Amendment Act (No 2) 1997**

9.12

**Accommodation – see also Board and lodging: Dwellings**

- accommodation supplement not included in income-tested benefit or NZ superannuation 5.4:44
- allowance for employees, new rules 26.7:36-45
- allowance not salary or wages for KiwiSaver purposes 20.7:11
- Commissioner’s statement on income tax treatment of accommodation payments, allowances, and employer-provided accommodation (CS 12/01) 25.3:2-7
- eligible relocation expenses 21.8(II):70
- GST on supplies, definition of “dwelling” 23.1:43-44
- overseas accommodation provided by employers, amendment to rule for valuing 28.3:58-59
- provisions relating to ministers of religion, amendments 28.3:59-60

**Accommodation benefits**

- rewrite remedial amendment 1.23:96

**Accountants**

- application for judicial review of Commissioner's decision to remove tax agent dismissed (Accountants First Ltd) 26.11:23-24
- deductibility of expenditure on rental properties, shortfall penalties (Wong) 30.11:58-59
- discovery of tax advice documents (ANZ National Bank, HC & CA) 20.5:23; 21.5:9
- negligent advice (Duthie) 29.11:12-13

**Accountants’ Society fidelity fund levies** 4.7:1

**Accounting fees**

- timing of deductions (TRA dec’n 14/2007) 20.1:53

**Accounting Income Method (AIM) – see Provisional tax**

**Accounting methods**

- adjustments for changing accounting basis 13.11:47; 51-52

**Accounting terminology**

- amendments ensure consistency in Acts 16.1:103

**Accounts**

- cost of providing information to accountant, deductibility (QWBA) 5.3:4
- GST, impact when preparing income tax accounts 7.1:8

**Accrual basis accounting**

- change to or from cash basis accounting 13.11:47; 51-52

**Accrual determinations – see Financial arrangements determinations**

**Accrual expenditure – see also Prepaid expenditure**

- determinations issued
  - E5: persons not required to comply with s 104A of the Income Tax Act 1976 1.7A:21
  - E6: persons not required to comply with s 104A 2.5A:1-3
  - E8: persons not required to comply with s 104A 4.3A:1-3
  - E9: persons not required to comply with s 104A 5.5A:1-3
  - E10: persons not required to comply with s 104A 6.4:13-15
E11: persons not required to comply with s EF 1 of the Income Tax Act 1994

Accrual(s) rules – see Financial arrangements entered into before 20 May 1999; Financial arrangements entered into from 20 May 1999

Accrued monetary remuneration and holiday pay

Actors

Adjudication – see Disputes resolution

Adjudication Unit

Adverse events

Advertising and GST

Advertising expenditure

Affidavits

Agents – see also Tax agents and advisers

Aggressive tax arrangements

Agricultural development expenditure allowable

Aircraft

Aircraft operators

Agriculture

Aircraft operators

Agents

Amalgamation – see Companies

Amateur sports promoters

Annuities

Annuities

Anti-Money Laundering and Countering Financing of Terrorism

Apartments
. bodies corporate, tax treatment 6.4:5
. time share, tax on sale profits 1.11:2

Appeals – see Court decisions

"Apples for Schools" computer promotion, GST 6.1:7

Approved issuer levy (AIL) 3.2:7; 11.2:12; 17
. approved issuer status (QWBA) 5.5:6
. arrangement having purpose or effect of avoiding NRWT
  . (Vi Ltd) 23.8:107-108
  . associated persons definition, remedial amendment in respect of bond trusts 24.6:44
  . building society can choose to deduct NRWT instead (QWBA) 5.9:11
  . clarification of relationship between domestic law and treaty law 23.1:83
  . Commissioner's policy on late payments 10.4:25
  . late registration of securities 7.5:16
  . penalties for late payment
    . penalties regime does not apply 8.7:38
    . penalties regime to apply from 27 March 2001 13.5:50
    . persons other than approved issuers may make payments 13.5:50
    . six-monthly payments allowed 13.5:50
    . swap payments (QWBA) 8.4:13
  . zero rate on retail bonds 24.6:41-43

Approved unit trusts
. definition 28.3:74

Aquaculture improvements
. deductions for expenditure 6.12:25
. destroyed by natural disasters, deductions for losses 18.5:114-115

Arrears
. offsetting refunds against 2.6:16

Artwork
. prints and original paintings, depreciation (QWBA) 10.9:12

Assessable income
. child support payments not included (QWBA) 7.10:29
. “other revenues” received for use of land does not include capital amounts (Vector Ltd) 26.10:45-46
. decision appealed by Commissioner 26.10:45-46
. YouTube receipts may be assessable income (QB 17/05) 29.6:45-47

Assessments
. amended assessments or reassessments
  . agreement to amend, form IR 774 27.9:29
  . amendment after original payment due date, due date for further tax assessed 7.7:24
  . Commissioner's discretion to amend (Charter Holdings Ltd) 27.9:46-47
  . Commissioner's refusal to amend assessments, judicial review application declined (Balich) 19.3:24
  . correction of minor errors or mistakes 31.4:64-66
  . following adjudication, validity 17.1:82
  . group loss offset elections 18.1:8-9
  . invalid as made under wrong Act (TRA 010/00, 011/00, 012/00, dec'n 002/2001) 13.3:21
  . made at direction of authorised officer 17.1:82
  . provisional tax pooling extended to reassessments 21.8(II):106-109

. relationship between TAA s 113 and proviso to GST s 20(3) when GST input tax deduction has not been claimed in earlier taxable period (QB 09/04) 21.6:53
. requests to amend assessments (INV-510) 14.8:12
. requests to amend assessments (SPS 07/03) 19.5:8
. requests to amend assessments (SPS 16/01) 28.4:12-25; 29.3:43
. requirement to amend assessment on recovery of dividends from shareholder 26.7:108
. subsequent amendments, objections, time bar, BASF principle (Dandelion Investments) 12.4:24
. time bar, clarification on interaction between ss 108 and 108B (TRA 019/15) 28.9:20-21
. time bar, power to reopen assessments (TRA 019/15) 28.9:20-21
. time bar, retrospective clarification 26.4:58
. time bar, waiving providing extension 11.6:42
. time bar, waiving extension, waiver period extended 17.1:60; 19.3:89-90
. time frame for R&D tax credit claimants 20.3:57-58; 21.8(II):146
. amended GST assessment, estoppel, alleged prior agreement with Commissioner (TRA 95/26) 11.3:7
. appeal against Commissioner's decision to refuse to amend assessments allowed (Charter Holdings, CA) 28.12:86-88
. appeal against failed application for strike-out of proceedings and for setting aside or variation of charging order and Mareva injunction dismissed (Allen, CA) 16.8:25
. appeal against partial strike-out dismissed, issues not reasonably arguable (Chatfield & Co Ltd) 29.6:58-60
. appeal, new ground of assessment allowed to be raised, alleged shams, avoidance (Zentrum Holdings) 18.6:43
. assessments and penal tax assessments upheld, evasion (TRA 97/041) 14.2:16
. assessments upheld as honest appraisal and genuine exercise of judgement (Misuku) 28.6:116-117
. assessments upheld (TRA 90/207, 94/154, 94/159, 94/152, 93/058, 94/155, 93/62, 94/153) 11.9:77
. challenges and objections – see Challenges; Objections
. child support
  . income year of assessment 11.7:4
  . notices of assessment 11.7:6
  . overseas taxable income 11.7:8
. claims disallowed, lack of evidence (TRA 97/021) 14.1:13
. Commissioner may issue assessment without first issuing NOPA 18.5:137; 19.3:70; 23.9:42-46
. Commissioner may issue assessments without completing disputes process 23.9:46-49
. Commissioner not under statutory duty to assess omitted income (Lawton, CA) 15.2:21
. Commissioner's broad powers of reconstruction confirmed (JG Russell, CA) 24.6:75-77
. Commissioner's discretion to amend and correct under s 113 (Westpac Securities NZ Ltd) 27.4:54-55
. correctness and validity upheld, procedural irregularities, TRA’s jurisdiction to hear appeal
  . Henson Partnership, CA 21.8(I):27
  . Henson Partnership, HC 20.11:7
  . leave to appeal to Supreme Court refused 22.2:23
. correctness and validity upheld (TRA 93/26, 93/27) 14.2:14
. correctness upheld on appeal (O'Neil, PC) 13.4:29
. criminal proceeds
. onus of proof (TRA 053/02) 16.1:15
. taxpayer alleging Commissioner breached Bill of Rights Act (Machirius) 19.5:36-37
. TRA erred in finding GST reassessments time-barred (Machirius) 19.5:36-37
. "curative assessment" issued by TRA allowing objection, GST output tax refund (TRA 4/01, dec'n 22/03) 15.10:6
. default assessments, appeal against striking out judicial review application allowed (Hardie, CA) 23.9:102-103
. default assessments, application for judicial review dismissed, claim not within category of "extremely rare" cases (Fa'agutu v C of IR) 24.5:55-57
. default assessments, challenge process
  - Allen, CA 17.9:65
  - Allen, SC 18.4:13
. failure to file returns or to challenge default assessments (Hardie) 22.4:48-49
. Taxation Review Authority
  - default assessments, exercise of genuine and honest judgment (Nguyen) 23.9:101-102
  - default assessments, no new due date set 21.8(II):115
  - default assessments, alignment of due dates 30.5:41-43
  - default assessments, shortfall penalties (TRA 09/16) 29.9:60-61
  - definition relocated from Income Tax Act 1994 to Tax Administration Act 1994 15.5:79
. failure to challenge correctness (TRA 02/01) 14.3:18
. following incorrect income statement, remedial amendments 16.1:103
. GST assessment invalid, recovery of tax from struck-off company, judicial review (Spencer) 16.10:83
. GST assessment, purchase and later sale of fishing vessel, judicial review (Simanovich, HC & CA) 13.5:54; 14.1:17
. GST assessment, time bar waiver (Nelson) 13.6:48
. GST assessments, disputes resolution 17.1:70; 18.5:138
. GST reassessment not procedurally invalid (PLM Software) 13.9:98
. GST reassessments, TRA erred in finding them time-barred (Machirius) 19.5:36-37
. GST self-assessment 17.1:69-70
. improper purpose and legitimate expectation (NZ Wool Board) 11.3:5; 11.10:30
. joint (imputation and BETA) 2.1:4
. judicial review – see Judicial review
. laws of Parliament and Revenue Acts applicable to Maori (TR 40/10) 24.9:37-38
. new or increased assessments, offsetting credits or refunds, penalties 29.4:58
. non-resident withholding tax, redundant reference to objection procedure replaced 16.1:103
. notice of proposed adjustment (NOPA) – see Disputes resolution
. PAYE tax deductions, Commissioner's authority (QWBA) 16.1:22-24
. penal tax – see Taxation Review Authority decisions
. refusal to sign time bar waiver, application for adjournment of litigation (Alpe) 13.10:11
. rejected by Commissioner, relitigation, collateral grievance, Commissioner's application to strike out proceedings res judicata (Falloon) 22.5:45
. application to review strike-out failed (Falloon) 22.7:50
. strike-out confirmed on appeal (Falloon, CA) 24.5:52
. relating to film or petroleum mining exploration expenditure– time bar 11.6:34
. relationship between TAA s 113 and proviso to GSTA s 20(3) when GST input tax deduction has not been claimed in earlier taxable period (QB 09/04) 21.6:53
. reopening/time limits – see also Court decisions; Taxation Review Authority decisions
. amended policy resulting from Gisborne Mills decision 1.5:3
. authority to reopen 7.7:21
. fraudulent action, onus of proof 5.6:15
. statute/time bar, application to shortfall penalties (QWBA) 16.6:31-32
. statute/time bar, fraudulent or wilfully misleading returns, bloodstock transactions, final decision (TRA 049/02, dec'n 29/03) 16.1:18
. statute/time bar, fraudulent or wilfully misleading returns, bloodstock transactions, interim decision (TRA 049/02, dec'n 23/03) 15.10:7
. statute/time bar, fraudulent or wilfully misleading returns, income suppression, deductions, GST input tax deductions, interim ruling (TRA 037/2000, dec'n 021/04) 16.6:16
. statute/time bar from 1 October 1996 8.3:25; 33
. statute/time bar, GST assessments 17.1:70
. statute/time bar (Hutchison Brothers) 9.10:8
. statute/time bar, non-standard balance dates (QWBA) 14.11:94
. statute/time bar (QWBA) 3.6:6; 5.11:17; 5.13:16
. statute/time bar restored for assessments 1/10/96-31/3/97 9.12:28
. statute/time bar, tax avoidance arrangement (TRA dec'n 15/2009) 21.8:122
. statute/time bar (TRA 93/103, 95/21) 8.4:15
. statute/time bar, validity of waiver (Vela Fishing, HC, CA, PC) 12.10:25; 13.7:53; 15.5:29
. statute/time bar, waiver providing extension 11.6:42
. statute/time bar, waiver providing extension, waiver period extended 17.1:60; 19.3:89-90
. reversal of group loss offset (Hot Dip Galvanisers) 11.7:27
. scope of administrative law issues in objection proceedings at TRA (Dandelion Investments) 15.1:15
. service of notices of assessment unsatisfactory, Commissioner's strike-out application dismissed (TRA 030/15) 28.8:27-28
. shortfall penalties, application of statutory time-bar provisions (QWBA) 16.6:32
. student loan borrower's repayment obligation 19.5:35
. part-year assessment 22.4:5
. summary judgment, no residual discretion to decline (Russell) 26.7:143-145
. taxpayer proves assessment is wrong, assessment to be reduced 15.5:51-52
. taxpayer self-assessment 13.11:45-52
. date of assessment 17.1:82
. effect on private ruling applications (QB 08/01) 20.5:13-15
. GST 17.1:69-70
. time bar for ancillary taxes and approved issuer levy (AIL) 29.5:141-142
. time bar for RWT assessments, correction to cross references 26.7:128-129
. time bar, residency, unacceptable tax position (Van Uden) 29.11:10-12; 31.2:9-11
. time of assessment established by facts of case, criteria for judicial review after assessment confirmed (Amaltal) 21.2:27
. TRA's assessment on alternative ground upheld (Beckham) 19.9:28
. TRA's jurisdiction to substitute assessment where Commissioner's original assessment not upheld (Beckham) 20.9:19

. validity

. Adjudication Manager's delegated authority to make assessments (Marshall) 20.5:16

. adjudication reports are assessments (Marshall) 20.5:16

. amended assessment following adjudication 17.1:82

. amended assessments invalid as made under wrong Act (TRA 101/00, 011/00, 012/00, dec'n 002/2001) 13.3:21

. assessments made at direction of authorised officer 17.1:82

. assessments not invalidated by citation of incorrect statute (Dowell) 18.1:21

. challenged unsuccessfully (Hyslop, HC & CA) 12.1:12; 13.3:18

. challenged unsuccessfully (Miller and O'Neil, HC) 9.6:24

. challenged unsuccessfully (O'Neil, PC) 13.4:29

. challenged unsuccessfully (Sweetline Distributors) 16.5:29

. Commissioner's appeal successful (Dandelion Investments) 13.8:15

. Commissioner's application for strike-out of judicial review claim granted, abuse of process (Accent Management) 22.4:49

. Commissioner's power to make assessments without consent of taxpayers (Marshall) 20.5:16

. failure to issue notice of proposed adjustment (TRA 02/01) 14.3:18

. invalid, procedural defects (TRA 97/114) 11.5:11

. powers of hearing authority (TRA 001/15) 27.9:48-49

. procedural defects cured (TRA 93/26, 93/27) 14.2:14

. procedural irregularities, TRA's jurisdiction to hear appeal (Henson Partnership, HC & CA) 20.11.7; 21.8(I):27

. when Commissioner can issue assessment without first issuing notice of proposed adjustment 17.1:62; 19.3:70

. when income statements become assessments 12.12:60

Assets

. asset accretion

. assessment upheld by TRA (TRA 023/15) 29.5:204-206

. assessment upheld by TRA (TRA 93/141) 5.8:17

. dividend assessed by IR disallowed by TRA (TRA 92/139) 4.10:20

. onus of proof, taxpayer's failure to discharge (TRA 92/161) 4.11:16

. proceeds of crime, onus of proof (TRA 053/02) 16.1:15

. mining assets, assessability/deductibility 7.7:25

. no longer used, but retained by taxpayer 7.4:16

. sale of several depreciated assets, apportioning sale costs (QWBA) 7.13:25

. used to construct, depreciation 12.9:21

. used to make exempt supplies, GST on disposal 1.7:6

. valuation of transfers, local authorities 3.2:22

. write-off of assets costing $200 or less (QWBA) 7.1:18

. when GST is included 5.11.4; 5.13:2

Assignment (of income)

. financial arrangements, accrual rules 11.6:9; 14.11:77

. joint venture rights (Renouf Corp, Kirkcaldie and Stains, Renouf Industries) 10.3:44

. Court of Appeal decision 10.8:13

. matrimonial property agreements (TRA 92/16) 6.7:30

. personal services income (Hadlee and Sydney Bridge Nominees) 4.8:16; 4.10:21

. repeal of provisions from 1/4/98 9.12:9

Associated persons

. attribution rule for personal services income 12.12:49-57

. IS 18/03 30.9:19-36

. IS 19/02 31.5:23-39

. Crown entities 11.9:10

. definition 2.9:4

. company law reform 6.12:10

. definition corrected 10.12:38

. extended to cover discretionary beneficiaries of a trust 7.9:25; 31

. remedial amendments 13.11:56; 24.6:44

. definition in GST Act – see Goods and services tax

. definition of relative amended (civil unions and de facto relationships) 17.4:9

. definition of relative amended from 2010/11 income year 21.8(II):93

. definitions reformed from 2010/11 income year (from 6 October 2009 for land transactions) 21.8(II):75-93

. company and person other than a company 21.8(II):79-81

. consequential amendments to other Acts 21.8(II):93

. definition of settlor 21.8(II):85-86

. exceptions for certain trusts and charities 21.8(II):90-91

. partnership and partner 21.8(II):86-88

. person and trustee for relative 21.8(II):82-83

. rationalisation of other definitions and provisions 21.8(II):91-93

. settlor and beneficiary 21.8(II):85

. tripartite relationship 21.8(II):88-90; 25.9:40-41

. trustee and beneficiary 21.8(II):82-83

. trustee and person with power of appointment or removal 21.8(II):86; 25.9:40; 26.7:128

. trustee and settlor 21.8(II):84-85

. two companies 21.8(II):77-79

. two relatives 21.8(II):81-82

. two trustees with common settlor 21.8(II):83-84

. depreciable assets sold/transferred between 4.9:11; 9.12:6-8

. non-qualifying amalgamation of companies 15.5:72-74; 19.3:78

. SPS 07/05 19.9:16-25

. SPS 07/05, correction 19.11:5

. withdrawal of Commissioner's practice 8.8:1

. fringe benefit tax

. cost price of secondhand motor vehicle acquired from associated person (QWBA) 7.2:31

. fringe benefits received by associate of employee 13.5:26

. value of motor vehicle previously owned by employer or by associated person of employer (QB 10/03) 22.5:52-54

. GST – see Goods and services tax

. guarantee fees paid to non-residents 11.6:33

. overlapping return periods, use of tax refund to reduce tax shortfall 20.3:67

. partners and partnerships 20.8:10; 21.8(II):86-88

. rent deemed payable when inadequate rental paid 20.3:67

. deductibility for payer (BR Pub 01/03) 13.5:3

. deductibility for payer (BR Pub 06/02) 18.5:30

. deductibility for payer (BR Pub 97/13) 10.1:1

. effect of self-assessment amendments 13.11:51

. sale of land held on revenue account, anti-avoidance rule 31.4:138

. sale of land, 10-year relief rule 31.4:139-140

. small taxpayers, trading stock rules 11.9:16
. timing of test in relation to gross income derived from sale or other disposition of land 12.7:4
. BR Pub 00/05 12.7:4
. BR Pub 03/05 15.9:5
. BR Pub 03/05 will not be reissued 20.8:25
. transfer of debt (debt parking) 11.6:6; 21

Attachment notices, recovery of GST, priority
. summary judgment against Commissioner (NZHB Holdings) 15.6:11

Attendant care payments, ACC 18.5:112
. changes to withholding tax rates, thresholds and return requirements from 1 October 2008 20.7:8

Attributable FIF income method
. replaces branch equivalent method 24.6:24-27

Attributed foreign income
. aggregate income interests greater than 100 percent 2.9:6
. associated persons definition 2.9:4
. control interest, calculation 2.3A:5; 2.9:5; 26.7:109
. controlled foreign companies 2.9:8
. direct control interest, meaning 26.7:109
. income interest, calculation 2.9:5
. interpretation expanded 2.9:3
. persons not required to calculate 2.3A:5
. prevention of abuse of rules allowing income to be ignored 24.6:45-47
. scope of excluded income extended 24.6:45-47
. transitional provisions 2.9:25

Attribution of income
. non-parties, onus of proof, income under ordinary concepts (4) 30.1:30-32
. third parties, onus of proof, income under ordinary concepts (Krasniqi) 30.9:74-75

Attribution rule for personal services income 12.12:49-57; 30.7:19-36
. effect of company tax rate reduction 20.3:76; 22.7:10-11

Average market values for specified livestock – see Livestock

Avoidance – see Tax avoidance

Bad debts
. accrual rules treatment 1.3:12; 1.3C:1-11; 5.4:30; 11.6:22
. BR Pub 96/3 7.8:16
. BR Pub 96/3A 8.10:35
. BR Pub 00/03 12.5:13-16
. BR Pub 05/01 17.2:15-17
. BR Pub 18/07 30.9:3-18
. agreement not to pursue does not mean debt remitted (Budget Rent A Car) 7.3:30
. deductions and limited recourse arrangements 29.5:162-165
. deductions, capital limitation, correction to unintended legislative change 28.3:78-79
. deductions disallowed (XXX) 30.4:41-42
. deductions disallowed (Hong) 30.10:79-80
. deductions for bad debts written off 6.14:37
. amounts written off by partnership (Graham and Edwards Graham) 6.14:37
. recovery of bad debts, adjustment required (QWBA) 5.9:10
. TRA 96/11, 96/16, 96/22, 96/23, 96/50, 96/62, 97/7 10.3:43
. trust carrying on business of holding financial arrangements (TRA dec'n 01/2010) 22.2:28-29
. deductions for holders of debt, amendment to rules 26.4:52-56
. base maintenance change 26.4:52-56
. base maintenance change, remedial amendment 28.3:79-87
. compliance change 26.4:49-52
. GST treatment (QWBA) 5.1:15
. recovery of bad debts, adjustment required (QWBA) 5.9:10
. writing off debts as bad for income tax and GST purposes
  . BR Pub 96/3 7.8:13
  . BR Pub 96/3/A 8.10:32
  . BR Pub 00/03 12.5:5
  . BR Pub 05/01 17.2:5
  . BR Pub 18/07 30.9:3-18

Balance dates
  . changing balance date
    . calculation of average tax rate 29.5:156-158
    . elections to change balance date (SPS 08/04) 20.11:9-17
    . Inland Revenue policy 3.9:7-9; 5.11:13; 5.11B:12; 20.11:9-17
    . low income rebate (QWBA) 5.6:6
    . requests to change (SPS 18/02) 30.4:27-37
    . tax calculation (QWBA) 5.9:8
    . transitional returns 7.13:15
    . foreign tax balance date, option to use 26.7:108
    . industry-specific balance dates
      . adoption without IR approval (QWBA) 4.10:7
      . orchardists and pipfruit growers 14.4:26; 20.11:16
      . SPS 08/04 16; 20.11:12
      . non-standard balance dates
        . commencement of time-bar period (QWBA) 14.11:94
        . industry-specific 4.10:7; 16; 20.11:12
        . interest and similar income, when to return 4.6:10
        . managed funds and agents for non-resident insurers (G NL-120) 13.4:20-23
        . managed funds and agents for non-resident insurers (SPS 05/06) 17.4:22-25
        . managed funds and agents for non-resident insurers (SPS 08/04) 20.11:9; 12-13
        . NZ superannuitant surcharge calculation 6.10:1
        . standard, non-standard, early and late: definitions 3.6:3
  . Bank accounts
    . children, application of minor beneficiary rule 13.5:32-33
    . defaulting taxpayers, compulsory deductions
      . standard practice statement RDC-3 10.10:4
      . standard practice statement RDC-3.1 11.7:30
      . standard practice statement SPS 09/01 21.2:16
    . deposits
      . company director's drawings and unexplained deposits (Alexander) 7.13:29; 10.8:14
      . onus of proof that deposits were not income (TRA 26/11) 26.8:29-31
      . who assessable, deposit made by other than account holder (TRA 92/171) 4.8:17
      . direct crediting of refunds 11.9:22
      . refunds arising from certain rebates 12.3:25
      . joint accounts held by resident and non-resident 11.9:8
  . Bankruptcy – see also Insolvency
    . application for judicial review of decision declining instalment arrangement proposal declined (Kea) 23.10:20-21
    . application to set aside bankruptcy notice declined (Russell) 27.10:71-72
    . application to set aside bankruptcy notice (S ingh) 14.4:22; 14.11:24
    . application to set aside bankruptcy notice dismissed (Muir) 30.7:147-148
    . application to suspend bankruptcy pending appeal dismissed (Bioletti, CA) 25.11:28-29
    . carry-forward of accumulated pre-bankruptcy losses (QWBA) 11.8:30
    . Commissioner's discretion re adjudication (Stephens) 30.4:40
    . Commissioner's discretion re adjudication (Wilson) 30.3:54-55
    . discharge
      . debt forgiveness not assessable under accrual rules 1.8A:1
      . losses cannot be carried forward (QWBA) 9.9:20
      . remission of income on discharge 26.7:121-122
      . instalment arrangement proposal declined, application for judicial review (Kea) 23.10:20-21
      . interim relief
        . declined as stay or interim relief not necessary to preserve position (Russell, CA) 27.6:21-22
        . granted until Commissioner's application to strike out judicial review proceeding determined (Russell) 26.9:35-37
        . jurisdiction to approve payment proposal (Wilson) 29.6:60-62
        . priority for GST debts and penalties where partners adjudged bankrupt (Official Assignee) 12.4:29
        . serious hardship, application for relief declined (Singh) 29.1:34-37; 30.1:29-30
        . serious hardship, Commissioner's discretion 26.7:122-123
        . standing of bankrupt to bring challenge proceedings (Henderson) 28.9:24-27
        . trust debts provable in trustee's bankrupt estate, trustee not liable for trust's GST debt (Duncan) 18.8:6
        . overturned on appeal 19.7:24
  . Banks
    . charges, deductibility, loan from shareholder to company (QWBA) 9.4:6
    . competition run by bank, assessability of prizes 2.3:6; 2.7:2
    . employment-related loans, FBT, market interest rates 18.5:81-82
    . financial institution special purpose vehicles (SPVs) 22.10:92-94
    . minimum equity threshold of New Zealand banking group increased 24.10:44
    . securitisations regime extended 31.4:96-97
    . structured finance transactions, avoidance arrangements, deductions (BNZ Investments) 21.7:23; 21.9:19
    . structured finance transactions, avoidance arrangements, judicial review, appeal against striking out of validity cause of action (Westpac Banking, CA) 21.2:25
    . application for leave to appeal to Supreme Court dismissed (Westpac Banking, SC) 21.4:26
    . thin capitalisation rules for foreign-owned registered banks 17.7:15-22
  . Base Erosion and Profit Shifting (BEPS)
    . administrative measures 31.3:5-11
    . hybrid and branch mismatch rules – see Hybrid and branch mismatch rules, BEPS
    . interest limitation rules
      . infrastructure project finance 31.3:126-129
      . remedial amendment 31.4:124-125
      . restricted transfer pricing 31.3:99-118
      . thin capitalisation 31.3:99-118
      . transfer pricing for cross-border related borrowing 31.3:99-118
      . OECD information sharing requirements for taxpayer rulings and determinations (CS 16/01) 28.5:14
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beneficiary income</strong></td>
<td></td>
</tr>
<tr>
<td>. amendment to definition</td>
<td>1.3A:40</td>
</tr>
<tr>
<td>. remedial/technical amendments</td>
<td>17.7:54-55; 18.5:139</td>
</tr>
<tr>
<td>. benefit paid directly from NZISS to GST-registered person on beneficiary's behalf, GST liability (QWBA)</td>
<td>6.9:23</td>
</tr>
<tr>
<td>. determining whether income deemed to arise under tax law can give rise to beneficiary income (IS 12/02)</td>
<td>24.7:49-67</td>
</tr>
<tr>
<td>. distribution of foreign-sourced amounts, rewrite amendment</td>
<td>24.10:81</td>
</tr>
<tr>
<td>. distribution to private school in lieu of paying school fees (QWBA)</td>
<td>6.4:17</td>
</tr>
<tr>
<td>. loss cannot be passed on from estate/trust (QWBA)</td>
<td>7.1:19</td>
</tr>
<tr>
<td>. Maori authority distributions</td>
<td>2.2:6</td>
</tr>
<tr>
<td>. minor beneficiary rule</td>
<td>13.5:28-34</td>
</tr>
<tr>
<td>. application of exemption on &quot;per beneficiary per trust&quot; basis (QB 07/02)</td>
<td>19.4:10</td>
</tr>
<tr>
<td>. children's bank accounts</td>
<td>13.5:32-33</td>
</tr>
<tr>
<td>. imputation credits</td>
<td>13.5:32</td>
</tr>
<tr>
<td>. remedial amendments</td>
<td>14.11:74; 19.3:89</td>
</tr>
<tr>
<td>. non-filing of returns</td>
<td>16.1:103</td>
</tr>
<tr>
<td>. overseas income distributed to non-NZ beneficiary of foreign trust, not taxable (QWBA)</td>
<td>6.11:22</td>
</tr>
<tr>
<td>. timing of allocation</td>
<td>22.1:25</td>
</tr>
<tr>
<td><strong>Best Start</strong></td>
<td>30.2:2-4</td>
</tr>
<tr>
<td>. interaction with paid parental leave</td>
<td>31.4:116</td>
</tr>
<tr>
<td><strong>Bill of Rights Act</strong></td>
<td></td>
</tr>
<tr>
<td>. does not prevent charging of penal tax (TRA 93/224, 93/221, 93/223)</td>
<td>7.14:14</td>
</tr>
<tr>
<td>. taxpayer alleging breach by Commissioner</td>
<td></td>
</tr>
<tr>
<td>. claim struck out, jurisdiction to hear claim, abuse of process (Ben Nevis Forestry Ventures Ltd)</td>
<td>27.3:40</td>
</tr>
<tr>
<td>. taxpayer alleging breach by Commissioner (Hardie)</td>
<td>22.4:48-49</td>
</tr>
<tr>
<td>. taxpayer alleging breach by Commissioner (Machirus)</td>
<td>19.5:36-37</td>
</tr>
<tr>
<td>. leave to appeal out of time refused (Machirus)</td>
<td>19.9:30</td>
</tr>
<tr>
<td><strong>Binding contracts</strong></td>
<td></td>
</tr>
<tr>
<td>. GST, transactions giving rise to supply for s 9(1) purposes (QB 14/10)</td>
<td>26.10:32-39</td>
</tr>
<tr>
<td><strong>Binding rulings</strong></td>
<td></td>
</tr>
<tr>
<td>. ability to rule when matter subject to case before courts</td>
<td>22.10:67-68</td>
</tr>
<tr>
<td>. amendments after post-implementation review</td>
<td></td>
</tr>
<tr>
<td>. applicants not yet in existence (private rulings)</td>
<td>11.6:42</td>
</tr>
<tr>
<td>. application forms replaced</td>
<td>11.7:9</td>
</tr>
<tr>
<td>. arrangement not seriously contemplated</td>
<td>11.6:40</td>
</tr>
<tr>
<td>. background and key features</td>
<td>11.6:39</td>
</tr>
<tr>
<td>. conflicting rulings</td>
<td>11.6:41</td>
</tr>
<tr>
<td>. content requirement</td>
<td>11.6:41</td>
</tr>
<tr>
<td>. disputes resolution process</td>
<td>11.6:41; 42</td>
</tr>
<tr>
<td>. duration of ruling</td>
<td>11.6:41</td>
</tr>
<tr>
<td>. effect of incorrect assumptions</td>
<td>11.6:40</td>
</tr>
<tr>
<td>. effect of legislative change</td>
<td>11.6:40</td>
</tr>
<tr>
<td>. effect of notice of proposed adjustment</td>
<td>11.6:42</td>
</tr>
</tbody>
</table>
- Tower Retirement Investment Ltd's "FreedomPlan" (BR Prd 96/19) 8.2:12
- Tower Retirement Investment Ltd's "FuturePlan" (BR Prd 96/18) 8.2:11
- Tower Retirement Investment Ltd's "InvestDirect Plan" (BR Prd 96/20) 8.2:14
- Tower SuperPlus Income Fund (BR Prd 97/65) 9.8:9
- Toyota Financial Services' motor vehicle leases, Vantage Lease Agreement and Guaranteed Minimum Value Certificate (BR Prd 02/16) 14.11:18
- Transfer of liabilities from Fernz Corp Ltd to Fernz Corp (NZ) Ltd (BR Prd 99/27) 11.11:8
- Transpower's services in connection with AC hedge contracts not exempt as financial services for GST purposes (BR Prd 97/3) 9.2:3
- Treaty of Waitangi Fisheries Commission/Te Ohu Kai Moana, distribution of assets to Maori (BR Prd 01/22) 13.9:63
- TrustPower shares, repurchase and cancellation (BR Prd 03/12) 15.6:4
- United Airlines employee share purchase scheme (BR Prd 95/2) 7.3:5
- University of Canterbury and University of Canterbury Foundation (BR Prd 13/02) 25.6:3-6
- University of Melbourne (BR Prd 17/05) 30.1:3-9
- Vodafone Pacific Ltd's Employee Deferred Share Plan (BR Prd 03/17) 15.12:40
- Vodafone Pacific Ltd's Executive Option Plan (BR Prd 03/16) 15.11:4
- Waipa Networks Ltd's discounts to electricity customers (BR Prd 00/08) 12.10:13
- Waratah Securities Australia Ltd raising funds 16.1:4
- WEBS fund, investment in (BR Prd 98/1) 10.2:6
- Westpac Banking Corp's issue of NZ shares in WestpacTrust Investments Ltd (BR Prd 99/13) 11.10:7
- Westpac Banking Corp's issue of NZ shares in WestpacTrust Investments Ltd, gift duty implications (BR Prd 02/14) 14.11:12
- Westpac Banking Corp's issue of NZ shares in WestpacTrust Investments Ltd, income tax implications (BR Prd 02/14) 14.11:5
- Westpac Child Care Centre Benefit (BR Prd 06/03) 18.9:4
- Westpac New Zealand (BR Prd 17/03) 29.8:2-6
- Westpac New Zealand Limited (BR Prd 13/09) 25.9:66-69
- withdrawal of earlier product ruling BR Prd 96/9 (3/10/96) 8.6:16
- withdrawal of earlier product ruling BR Prd 97/43 (22/1/98) 10.2:8
- withdrawal of earlier product ruling BR Prd 97/64 (14/8/97) 9.8:10
- withdrawal of earlier product ruling BR Prd 98/79 (21/1/99) 11.1:14
- withdrawal of earlier product rulings BR Prd 95/7, 95/8 and 95/9 (5/9/96) 8.2:15
- withdrawal of earlier product rulings BR Prd 97/13, 97/14 (15/5/97) 9.5:16
- withdrawal of earlier product rulings BR Prd 97/88, 97/89, 97/90, 97/92, 98/58 (13/8/98) 10.8:12
- Wrightson Ltd's co-branded charge card (BR Prd 96/7) 7.12:17
- proscribed questions 26.8:19-21
- public rulings
- period of application 29.5:196-198
- public rulings issued
- advertising space/time supplied to non-residents, GST (BR Prd 96/10) 8.8:13
- advertising space/time supplied to non-residents, GST (BR Prd 00/06) 12.8:3
- advertising space/time supplied to non-residents, GST (BR Pub 03/03) 15.5:7
- alteration to rights attached to shares (BR Prd 17/04) 29.5:8-15
- associated non-profit bodies, $1,000 income tax exemption (BR Pub 95/1) 7.2:4
- associated non-profit bodies, $1,000 income tax exemption (BR Pub 95/1A) 8.10:13
- associated non-profit bodies, ruling extended 9.13:9
- associated persons test, timing in relation to gross income derived from sale or other disposition of land (BR Prd 00/05) 12.7:4
- associated persons test, timing in relation to gross income derived from sale or other disposition of land (BR Prd 03/05) 15.9:5
- associated persons test, timing in relation to gross income derived from sale or other disposition of land (BR Prd 03/05 will not be reissued) 20.8:25
- Australian limited partnership and foreign tax credits (BR Prd 18/01-18/05) 30.3:4-23
- Australian limited partnerships with New Zealand resident partners (BR Prd 10/01-10/05) 23.1:4-14
- Australian limited partnerships with New Zealand resident partners (BR Prd 14/01-14/05) 26.6:10-25
- bad debts, writing off debts as bad for GST and income tax purposes (BR Prd 96/3) 7.8:13
- bad debts, writing off debts as bad for GST and income tax purposes (BR Prd 96/3A) 8.10:32
- bad debts, writing off debts as bad for GST and income tax purposes (BR Prd 00/03) 12.5:5
- bad debts, writing off debts as bad for GST and income tax purposes (BR Prd 05/01) 17.2:5
- bad debts, writing off debts as bad for GST and income tax purposes (BR Prd 18/07) 30.9:3-18
- bonus payments, tax deductions and assessability (BR Prd 95/7) 7.6:1
- bonus payments, tax deductions and assessability (BR Prd 95/7, notice of non-renewal) 10.10:11
- car parks provided by employers, fringe benefit tax exemption (BR Prd 15/11) 28.1:12-34
- car parks provided by employers, fringe benefit tax exemption (BR Prd 99/6) 11.8:12
- car parks provided by employers, fringe benefit tax exemption (BR Prd 99/6, notice of extension) 15.6:7
- car parks provided by group companies, fringe benefit tax exemption (BR Prd 15/12) 28.1:12-34
- charitable organisations and fringe benefit tax (BR Prd 09/08) 12.9:3
- charitable organisations and fringe benefit tax (BR Prd 09/03) 21.6:12
- charitable organisations and fringe benefit tax (BR Prd 09/03) withdrawn 29.5:29
- charitable organisations and fringe benefit tax (BR Prd 17/06) 29.5:16-28
- charitable organisations and fringe benefit tax (BR Prd 97/6) 9.5:11
- coastal permits and certificates of compliance – secondhand goods input tax credits (BR Prd 09/05) 21.6:21-36
- coastal permits and certificates of compliance – secondhand goods input tax credits (BR Prd 15/02) 27.2:3-10
- coastal permits, certificates of compliance, marine farming permits, and secondhand goods input tax credits (BR Prd 03/10) 15.12:7-9-26
- commissions received by life agents on own and family policies (BR Prd 96/9) 8.8:5
. . . interest deductibility, funds borrowed to make payment to group company (BR Pub 15/09) 27.5:7-25
. . . interest deductibility, funds borrowed to repay debt (BR Pub 07/08; BR Pub 10/18) 19.6:13; 22.11:5; 6-23; 14-28
. . . interest deductibility, funds borrowed to repay debt (BR Pub 15/08) 27.5:6; 7-25
. . . interest on money borrowed to pay up uncalled or unpaid capital in a group company, deductibility and meaning of "to acquire shares" BR Pub 97/4) 9.5:5
. . . interest repayments imposed as a result of early repayment of a financial arrangement, deductibility (BR Pub 10/21) 32.1:15-26
. . . interest repayments imposed as a result of early repayment of a financial arrangement, deductibility (BR Pub 97/9) 9.9:5
. . . land sales, whether income tax exemptions for farm land apply to non-natural persons (BR Pub 04/04) 14.4:4
. . . land sales, whether income tax exemptions for farm land apply to non-natural persons (BR Pub 99/4) 11.7:10
. . . land subdividers, GST on payments to local authorities as a condition of grant of resource consent (BR Pub 97/2) 9.3:5
. . . lease surrender payments, income tax treatment (BR Pub 97/1, 97/1A) 5; 9.1:4
. . . lease surrender payments received by a landlord – income tax treatment (BR Pub 00/12) 13.1:4
. . . lease surrender payments received by a landlord – income tax treatment (BR Pub 09/06) 21.6:37
. . . legal services provided to non-residents relating to transactions involving land in NZ (BR Pub 07/03) 19.6:4
. . . legal services provided to non-residents relating to transactions involving land in NZ (BR Pub 10/09) 22.9:2
. . . legal services provided to non-residents relating to transactions involving land in NZ (BR Pub 15/03) 27.3:4-12
. . . licensed premises operators and entertainment expenditure (BR Pub 04/02) 16.3:4
. . . licensed premises operators and entertainment expenditure (BR Pub 96/5) 7.12:1
. . . licensed premises operators and entertainment expenditure (BR Pub 99/3) 11.5:21
. . . limited partnerships, New Zealand resident partners of Australian limited partnerships (BR Pub 14/01-14/05) 26.6:10-25
. . . limited partnerships, New Zealand resident partners of Australian limited partnerships (BR Pub 10/01-10/05) 23.1:4-14
. . . local authority rates apportionments on property transactions, GST implications (BR Pub 10/10-10/13) 22.10:3-16
. . . local authority rates apportionments on property transactions, GST treatment (BR Pub 99/8) 11.11:4
. . . local authority rates apportionments on property transactions, rates paid beyond settlement, GST implications (BR Pub 16/01–16/04) 28.3:3-18
. . . Maori trust boards: declaration of trust for charitable purposes made under s 24B of the Maori Trust Boards Act 1955, income tax consequences (BR Pub 01/07) 13.7:8
. . . Maori trust boards: declaration of trust for charitable purposes made under s 24B of the Maori Trust Boards Act 1955, income tax consequences (BR Pub 08/02) 20.8:26
. . . Maori trust boards: declaration of trust for charitable purposes made under s 24B of the Maori Trust Boards Act 1955, income tax consequences (BR Pub 97/8) 9.8:4
. . . marine farming leases and secondhand goods input tax credits (BR Pub 03/08) 15.12:5; 9-26
. . . marine farming leases and secondhand goods input tax credits (BR Pub 03/08, will not be reissued) 21.6:3
. . . marine farming licences and secondhand goods input tax credits (BR Pub 03/09) 15.12:6; 9-26
. . . marine farming licences and secondhand goods input tax credits (BR Pub 03/09, will not be reissued) 21.6:3
. . . meaning of "anything occurring on liquidation" when a company requests removal from register of companies (BR Pub 05/14) 17.10:5
. . . meaning of "anything occurring on liquidation" when a company requests removal from register of companies (BR Pub 10/06) 22.5:3
. . . meaning of "anything occurring on liquidation" when a company requests removal from register of companies (BR Pub 14/09) 27.1:3-8
. . . motor vehicle multi-leases and fringe benefit tax (BR Pub 04/03) 16.3:8
. . . motor vehicle multi-leases and fringe benefit tax (BR Pub 04/03, will not be reissued) 21.5:3
. . . Netherlands social security pensions, taxation when recipient is New Zealand resident (BR Pub 03/01) 15.2:4
. . . Netherlands social security pensions, taxation when recipient is New Zealand resident (BR Pub 07/10) 20.1:3
. . . Netherlands social security pensions, taxation when recipient is New Zealand resident (BR Pub 98/6) 10.12:45
. . . New Zealand resident partners of Australian limited partnerships, availability of foreign tax credits (BR Pub 14/01-14/05) 26.6:10-25
. . . New Zealand resident partners of Australian limited partnerships, availability of foreign tax credits (BR Pub 10/01-10/05) 23.1:4-14
. . . paid-up capital amount, definition (BR Pub 06/04) 18.7:5
. . . payment by cheque, credit card, charge card or irrevocable letter of credit, GST time of supply (BR Pub 96/12) 8.10:10
. . . payments under the Human Rights Act 1993 for humiliation, loss of dignity, and injury to feelings (BR Pub 01/09) 13.11:22
. . . payments under the Human Rights Act 1993 for humiliation, loss of dignity, and injury to feelings (BR Pub 05/12) 17.6:4
. . . payments under the Human Rights Act 1993 for humiliation, loss of dignity, and injury to feelings (BR Pub 98/2) 10.3:31
. . . Projects to Reduce Emissions programme, GST treatment (BR Pub 08/04) 20.10:21
. . . Projects to Reduce Emissions programme, income tax treatment (BR Pub 08/03) 20.10:4
. . . Projects to Reduce Emissions programme, income tax treatment (BR Pub 08/03), extension of ruling 26.10:31
. . . provision of benefits by third parties: fringe benefit tax consequences (BR Pub 04/05) 16.5:4
. . . provision of benefits by third parties: fringe benefit tax consequences (BR Pub 09/07) 21.7:7
. . . provision of benefits by third parties: fringe benefit tax consequences (BR Pub 14/10) 27.1:9-22
. . . public–private partnership standard project agreement, companies (BR Pub 13/05) 25.11:3-5; 8-23; 26.2:4
. . . public–private partnership standard project agreement, partnerships (BR Pub 13/06) 25.11:5-23; 26.2:4
. . . rent deemed to be payable, deductibility (BR Pub 01/03) 13.5:3
. . . rent deemed to be payable, deductibility (BR Pub 06/02) 18.5:30
. . . rent deemed to be payable, deductibility (BR Pub 97/13) 10.1:1
. . . rural rental property owners, liability to register for GST (BR Pub 97/11) 9.11:14
. . . sale of long-term residential properties, GST (BR Pub 95/2) 7.2:5
. . . sale of long-term residential properties, GST (BR Pub 97/12) 9.13:7
. . . school fees paid to state schools, GST (BR Pub 03/04) 15.7:10
. acquired as part of business merger (Wrightson, CA) 11.4:20
. fixed or floating charge over uncollected book debts, company in receivership (Agnew) 13.6:44

Branch equivalent method
. replaced with attributable FIF income method 24.6:24-27

Branch equivalent tax accounts (BETAs)
. amendment limiting access to debits for companies and consolidated groups 20.3:103
. amendment limiting certain credits 15.5:76
. amendment to ensure that overall credit balance does not result 24.6:57
. amendments relating to losses 16.1:81-83
. amendments to avoid double counting of some debits and credits 1.8A:9
. attribution of income and losses 2.9:6
. cancellation of BETA debit balances relating to conduit relief 22.10:59-65
. consolidated groups, remedial amendment 15.5:75; 17.1:81; 76
. debit offsets excluded from residual income tax definition 15.5:75; 76
. double credit anomaly corrected 6.6:41
. drafting corrections to s 245J, ITA 1976 1.8A:4
. effect of 1 July 2009 amendments on CFC rules 21.9(Ii):41; 43
. effect of company tax rate reduction 20.3:73-76; 22.7:11
. full explanation (detailed breakdown in Appendix) 1.1A:28-34
. joint assessments 2.1:4
. minor corrective amendments 2.3A:6; 17.1:81
. offset of FDWP balances 5.4:9; 6.6:41
. remedial amendment to ensure BETAs cannot go back into overall credit balance 24.6:57
. remedial rewrite amendment 23.8:89
. repeal 24.6:54-57
. retrospective technical amendments 23.8:89
. transferring BETA credits to ICA 6.6:41

Break fees
. deductibility of break fees paid by landlords – see Binding rulings

Bribes paid to public officials 14.11:57; 19.3:77

Bright-line test for residential land 28.2:78-91
. date of acquisition of land and start date for test (QB 17/02) 29.4:125-141
. extension to 5 years 30.5:76
. residential exclusions (QB 16/07) 28.9:4-15
. residential land withholding tax 28.6:30
. start date when change of trustee 29.4:77

Builders
. accounting for unimproved land at balance date (QWBA) 5.2:7
. disposal of land by builder or associate, time of applying test of whether in business 18.5:133
. leasing residential property, activity other than making taxable supplies? (Morris) 9.10:9
. profit from selling house taxable (QWBA) 5.1:12

Building ceremony expenses
. deductibility (QWBA) 6.9:18

Building demolition
. costs of demolishing (QB 14/08) 26.8:22-24
. deduction for costs (Lyttelton Port Co) 7.14:12
. Court of Appeal decision 9.7:11

Building fit-out
. “improvements” for s CB 11 purposes (QB 18/01) 30.2:7-10

Building industry
. GST on successive supplies 7.1:5
. wooden scaffolding planks 19.1:5
. DEP60 19.1:46
. QWBA 19.1:46

Building permit fees
. GST (QWBA) 4.8:13

Building societies
. dividends 1.11B:4
. subject to amalgamation rules 23.8:64

Buildings, depreciation
18.5:65-69; 19.3:83
. building fit-out, certain items depreciable 23.1:66-69
. buildings destroyed or rendered useless 17.1:47; 17.7:38-39
. buildings with long estimated useful lives 22.7:12-14
. change of use 23.1:68
. definition of building 22.7:17
. . excludes commercial fit-out 23.1:66-69
. . excludes grandparented structures 22.7:17
. . meaning of “building” (IS 10/02) 22.5:24-44
. . definition of commercial building 23.1:67
. . definition of commercial fit-out 23.1:66-67
. . definition of dwelling 23.1:68
. . definition of independent living 23.1:68
. . DEP62 (buildings; structures) 19.7:5
. . DEP85 (reinforced concrete framing; steel or steel and timber framing; timber framing) 25.7:93-94
. . provisional depreciation rates 22.7:13; 14-15
. remedial matters relating to buildings and grandparented structures
. . DEP79 23.10:3-5
. . DEP81 24.3:5-7
. . rule for depreciation loading grandparenting changed 23.1:70-72
. . special excluded depreciable property 22.7:13-14
. . specific assets – see Depreciation
. . temporary buildings, definition changed 22.7:14
. . transitional rule 23.1:69

Bursaries and scholarships
. paid by employers or other organisations
. . assessability (TRA 95/49) 10.2:12
. . (QWBA) 4.6:20; 5.1:10; 5.6:7
. . tax exempt (IS 15/01) 27.9:3-23

Business
. definition of business activity, and difference from GST taxable activity 7.3:8
. expenses incurred after business ceased (QWBA) 5.1:12
. expenses incurred before starting business (TRA 91/190) 4.10:18
. expenses incurred on setting up business
. . TRA 93/183 and 93/184 5.9:15
. . Watson 4.6:31
. relocation costs, deductibility (IS 10/06) 22.8:20-37
. sale of business
  . expenses not deductible, but GST input credits available (QWBA) 6.7:25
  . transfer of wage-related provisions on sale of business or transfer of employees 14.11:53-54
  . winding up proposed business, land sale not a taxable activity (TRA 95/75 and 93/76) 7.10:34
  . transfer of business, deductibility of accrued leave liabilities in relation to staff transferred (NZ Forest Research Institute, Horticulture and Food Research Institute) 10.9:13
  . Court of Appeal decision 11.5:11
  . Privy Council decision 12.6:20
  . transfer of business, from harbour board to port company, deductions disallowed (Auckland Harbour Board) 10.7:14
  . whether activity a business for tax purposes
  . deductions and depreciation disallowed (Slater) 7.8:42
  . farming activity (QWBA) 6.4:16
  . request to treat scaled-down activity as hobby declined (QWBA) 7.5:19

Business insurance
  . references to insurance legislation updated in Tax Administration Act 24.10:73

Business records
  . accrual rules 11.6:27
  . controlled foreign companies and foreign investment funds, records to be available in English (QWBA) 18.2:28
  . electronic recording and new technology 3.1:6
  . gift-exempt bodies can use languages other than English 8.11:23
  . goods or services costing $50 or less 7.4:9
  . GST records required to be kept 1.8B:7
  . in Maori (INV-470) 10.4:46
  . in Maori (SPS 13/01) 25.3:15

IR information requests – see Inland Revenue

IR powers of access, etc – see Inland Revenue microfilming or microfiching 1.6:7; 3.1:6; 15.12:59
  . motor vehicle logbooks – see Motor vehicles
  . partners and partnerships 20.8:10
  . private records, retention for audit purposes 4.4:4
  . required to be kept by NZ-resident trustees of foreign trusts 18.5:107-111
  . required to be kept for imputation, dividend withholding payments and branch equivalent tax accounts 1.1A:34
  . research and development tax credit claimants 20.3:59
  . retention by electronic means (GNL-430) 15.12:57-61
  . retention in electronic format (SPS 13/01) 25.3:8-11
  . retention in New Zealand (QWBA) 4.4:12
  . retention period reduced 3.6:14; 3.9:9
  . simplification of record-keeping requirements 24.10:22
  . storage offshore 25.3:12-13
  . trading stock valuation 10.12:28
  . small taxpayers 10.12:33

Business tools and FBT
  . Calderbank offer
    . rejected (Junior Farms) 23.10:21

Canterbury earthquake-related measures
  . business interruption insurance amendments 24.10:28-29

.Capacity
  . trustees 30.5:87-90

Capital contributions
  . full disposal of asset (QB 17/09) 30.1:10-18

Capital gain amount
  . remedial amendment 18.5:134; 22.1:42; 29.5:168-170

Capital gains
  . tainted 29.5:47-48

Capital gains tax
  . claiming foreign tax credits under New Zealand/Australia DTA 28.12:66

Capital improvements
  . deduction for wages when work done by employees (Christchurch Press) 5.2:19

Capital raising costs
  . GST 29.5:75-77

Capital/revenue distinction
  . accrual rules, refundable commission transactions a financial arrangement (Sovereign Assurance Co Ltd, CA) 26.2:15-16
  . agreement for sale and purchase, two distinct supplies, Commissioner's appeal successful (John Curtis Developments Ltd) 27.3:35-36
  . lease surrender payment (Easy Park Ltd) 29.9:66-67
  . revenue receipt (Easy Park Ltd) 30.9:72-73

Car parks provided by employers
  . BR Pub 99/6 11.8:12
  . notice of extension 15.6:7

Caregivers
  . ACC attendant care payments 18.5:112
  . changes to withholding tax rates, thresholds and return requirements from 1 October 2008 20.7:8
  . child care – see Child care

Cases stated
  . effect of company strike-off on proceedings (TRA 93/029) 8.6:19
. extension of time to file (Webster Group) 28.4:33
. modified procedures 5.4:26
. no right of appeal of TRA decision already unsuccessfully judicially reviewed (TRA 47/97) 15.2:24
. request invalid, TRA lacked jurisdiction to determine objection (TRA 026/01) 15.3:14
. service, whether filed in time (Sayer) 10.11:27

Cash basis accounting
. change to or from accrual basis accounting 13.11:47; 51-52

Casinos
. calculating casino win 4.5:31
. casino chips, GST on supply 7.2:23
. Casino Control Act 1990, amendments to GST Act 1.9:1; 1.10:5; 2.3:3
. casino duty legislation enacted 3.5:7
. gaming duty obligation of casino licence holder 4.5:31
. GST on games in casinos 4.5:27
. GST treatment of commissions to be amended 4.1:4-5

Casual agricultural workers
. tax rate changes from 1 October 2010 22.7:4
. tax treatment, and distinction from seasonal employees
  . 1/4/95 onwards 6.12:22
  . pre-1/4/95 5.10:5

Casual employees
. KiwiSaver enrolment 20.3:26

Cessation of business
. GST on retained assets (QWBA) 4.4:12
. no deduction for expenses incurred after cessation (QWBA) 5.1:12

Cessation of employment – see Employee start and finish

Chainsaw operators
. allowances (QB 15/08) 27.10:15-18

Challenges – see also Disputes resolution; Objections
. application for leave to commence late
. Commissioner's application to strike out, exceptional circumstances, notices of claim lost in post (TRA dec'n 022/2004) 16.7:30
. exceptional circumstances (Fuji Xerox) 13.6:50
. no exceptional circumstances (Fuji Xerox, CA) 14.1:14
. no exceptional circumstances, leave to appeal refused (Amaltal) 19.10:16
. no exceptional circumstances (Milburn NZ) 10.11:29
. no exceptional circumstances (TRA 001/17) 29.9:64-65
. no exceptional circumstances (TRA 11/09) 22.9:14
. no exceptional circumstances (TRA dec'n 5/2007) 19.3:26
. no exceptional circumstances (TRA dec'n 12/2009) 21.7:24
. no exceptional circumstances (TRA 028/14) 27.5:39-40
. application to strike out as abuse of process (TRA 002/12) 27.8:17-18
. application to strike out granted, failure to comply with "unless" order (TRA 002/12) 27.10:70
. barred in relation to use of money interest (TRA 03/99) 12.3:33
. Commissioner alleged failing to recognise exceptional circumstances (Singh) 14.9:63
. Commissioner's opinion not challengeable (TRA 02/01) 14.3:18
. contesting PAYE determinations (QWBA) 16.1:22-24
. default assessments, required process
. Allen, SC 17.9:65
. Taxation Review Authority 16.8:20
. disputes resolution from 1 October 1996 8.3:21
. GST assessment, application to amend pleadings by way of declaration dismissed (North Harbour Nominees Ltd) 14.9:70
. inconsistent treatment alleged (Michael Hill Finance (NZ Ltd) 28.2:17-19
. matters that cannot be challenged, GST provisions 17.1:86
. Notices of Claim filed out of time, stuck out (TRA 006/14, 007/14) 26.8:34-35
. primacy of challenge procedure (Ti Toki Cabarets) 12.10:22
. procedure for appealing challenge-based decisions (Dick) 12.9:31
. procedure for challenging correctness of assessments confirmed (TRA 02/12) 26.4:64-65
. right of appeal to Court of Appeal not automatic (Jacobs) 24.3:17
. standing of bankrupt to bring proceedings (Henderson) 28.9:24-27
. taxpayer proves assessment is wrong, assessment to be reduced 15.5:51-52
. test case, confidentiality orders set aside, leave given to appeal (C) 16.8:26
. time frame for commencing proceedings 17.1:62-63
. transfer of challenge filed in TRA to High Court (Great North Motor Co) 27.8:16-17
. transfer of challenge filed in TRA to High Court (Kensington Developments Ltd) 26.2:19-20; 27.4:59-61; 27.7:19

Charges over property of defaulters 16.1:101

Charging orders
. appeal, charging orders and Mareva injunction upheld (Allen, CA) 16.8:25
. Commissioner obtaining Mareva injunction and pre-judgment charging orders over trust assets (Skudder) 11.9:17

Charitable gifts rebate – see Donations rebate/tax credit

Charities and donee organisations
. Adullam Humanitarian Aid Trust 28.3:47
. Adventist Development and Relief Agency 6.12:25
. Akha Rescue Ministry Charitable Trust 14.11:56
. amendments to rules 31.4:132-137
. Aoteoroa Development Cooperative 24.10:46
. associated persons rules from 2010/11 income year (from 6 October 2009 for land transactions) 21.8(II):90-91
. Astha Childrens Home (Nepal/New Zealand) 29.5:134-135
. Band Aid Box, The 21.8(II):115
. Bangladesh Flood Appeal Trust 11.6:37
. bequests
. . asset transfers from 1 October 2005 17.7:41-44
. . income tax exemption 17.7:61
. . to defunct organisation (QWBA) 7.4:19
. . Bicycles for Humanity, Auckland 28.3:47; 29.5:134-135
. . blood ties and the public benefit requirement 15.5:58; 59-60
. . Books for Africa 16.1:70
. . Bourgainville Library Trust 23.1:75
. . Branch Foundation 23.1:75
. . Bright Hope International Trust 16.1:70
. . business income exemption 31.4:133
Medical Council of New Zealand

High Court decision 7.7:43

TRA 92/131 and 93/39 5.2:16

Médecins Sans Frontières New Zealand Charitable Trust 30.5:86-87

Medicine Mondiale 17.1:50

MERCY Mission of New Zealand Trust Board 29.5:134-135

Mercy Ships New Zealand 28.3:47

Microdreams Foundation New Zealand Humanitarian Trust 29.5:134-135

Mission Without Borders (NZ), Humanitarian Aid Account 11.6:37

Mobility Equipment for the Needs of Disabled Trust 6.12:25

Mutima Charitable Trust 23.1:75

Namibian Educational Trust 2.7:92

New Zealand Catholic Overseas Aid 5.4:50

New Zealand Jesuits in India Trust 17.1:50

New Zealand Red Cross Incorporated 29.5:134-135

New Zealand Viet Nam Health Trust 10.4:27

non-resident charities 20.7:11

NPH New Zealand Charitable Trust 29.5:134-135

NZ-Iraqi Relief Charitable Trust 23.8:80

objects not limited to NZ (QWBA) 7.12:25

OneSight New Zealand 25.9:53

Open Home Foundation International Trust 15.5:60

Operation Restore Hope Charitable Trust 20.3:101

Operation Vanuatu Charitable Trust 17.1:50

Orphans Aid International 28.3:47

Orphans of Nepal 24.10:46

Orphans Refugees and Aid (ORA International) of NZ Charitable Trust 29.5:134-135

Pacific Leprosy Foundation 5.4:50

Palestine Children's Relief Fund Charitable Trust 21.8(II):115

Partners Relief and Development NZ 21.8(II):115

penalties, interest, anti-avoidance 31.4:135

Plan New Zealand 16.1:70

Queen Elizabeth II Diamond Jubilee Trust 24.10:46

Register of Engineers for Disaster Relief New Zealand 15.5:60

registration appeal and tax challenge proceedings consolidated (National Council of Women of New Zealand Inc) 26.7:145-146

registration backdated (National Council of Women of New Zealand Inc) 27.2:25-26

referendum to Patriotic and Canteen Fund Board removed from Stamp and Cheque Duties Act 17.5:39

repealed from 1 July 2014 26.6:39-41

. . . use of money interest from 1/4/97 8.7:4

. . . GST 3.5:9

. . . printing of cheque forms (QWBA) 5.5:10

. . . public authorities 2.9:20

. . . reference to Patriotic and Canteen Fund Board removed from Stamp and Cheque Duties Act 17.5:39

. . . repealed from 1 July 2014 26.6:39-41

. . . use of money interest from 1/4/97 8.7:4

. . . GST 3.5:9

. . . printing of cheque forms (QWBA) 5.5:10

. . . public authorities 2.9:20

. . . reference to Patriotic and Canteen Fund Board removed from Stamp and Cheque Duties Act 17.5:39

. . . repealed from 1 July 2014 26.6:39-41

. . . use of money interest from 1/4/97 8.7:4

. . . GST 3.5:9; 5.13:3
Child care

- deductibility of child care expenditure (QWBA) 4.4:8
- donations to child care centre, GST (QWBA) 4.7:13
- FBT liability when paid for by employer (QWBA) 4.4:10; 5.2:11
- donations to child care centre, GST (QWBA) 4.7:13
- boarding school fees cannot be claimed (QWBA) 7.8:34
- transfers of excess tax 14.11:38
- university attendance does not entitle person to claim (QWBA) 9.4:7
- rebate (housekeeper rebate) claims from 1999/2000 income year 9; 10.12:5; 11.9:20-21
- claim deadline extended for 1999/2000 12.12:59; 60
- eight-year time limit introduced from 2001/02 13.11:45
- simplification measures 12.12:59; 60
- technical amendment 14.11:78

Child rebate – see also Child taxpayer credit

- interest and dividend income does not qualify 1.3A:3
- taxation of children's earnings 6.10:6
- threshold increased from 2006/07 18.5:121-122

Child support

- acceptance of late objections to assessments or decisions under s 92(2) of Child Support Act (SPS 10/03) 22.7:61-63
- acceptance of overseas birth documents 19.1:42
- additional deductions for defaulters 6.5:13
- agency proposed 2.2:10
- Amendment Act 1992 3.6:20
- Amendment Act 1993 4.9:55
- Amendment Act 1994 6.2:10
- Amendment Act 1999 11.7:3-8
- Amendment Act 2001 13.12:6
- Amendment Act 2005 17.4:6
- Amendment Act 2006 19.1:39-42
- Amendment Act 2013, remedial and technical amendments to Act 25.9:65
- Amendment Act (No 2) 2003 16.1:26; 101
- Amendment Act (No 3) 1997 9.12
- amendments to 2013 reforms 28.3:37-40
- amendments to assessments, Commissioner's discretion 5.10:11

. . received but not banked, when assessable (QWBA) 5.10:11
. . unpresented bank cheques 21.8(I):21
. . Westpac Banking Corp, CA 21.8(I):21
. . Westpac Banking Corp, HC 20.11:6
. . donated foreign currency drafts, unclaimed money 14.3:17
. . Thomas Cook, HC 16.11:11
. . Westpac Banking Corp, CA 21.8(I):21
. . Westpac Banking Corp, HC 20.11:6
. . Westpac Banking Corp, SC 23.4:18-19

Children

- becoming financially independent (QWBA) 5.12:12
- not NZ citizens, no child support liability (QWBA) 5.7:14
- compulsory deductions from defaulters’ bank accounts 28.4:10-11
- standard practice statement RDC-3 10.10:4
- standard practice statement RDC-3.1 11.7:30
- standard practice statement SPS 09/01 21.16:2
- standard practice statement SPS 11/04 23.5:13-15
- confidentiality of mediated agreements (McKay) 30.6:14-15
- consequential amendments by War Pensions Amendment Act 2003 15.7:20
- custodial parent 5.12:12
- change in circumstances (QWBA) 5.12:12
- living overseas (QWBA) 5.11:6
- priority order of payments 19.1:43
- custodians’ bank accounts 11.7:8
- debt, requesting an instalment arrangement (SPS 11/02) 23.2:17-23
- deduction from wages and salaries 11.7:7
- PAYE intermediaries responsible 15.5:63-64
- deductions from more parents (press release) 4.7:6
- definition of hospital patient amended by Health and Disability Services (Safety) Act 2001 14.4:4
- domestic maintenance (was spousal maintenance) 17.4:7
- amendments to assessments, Commissioner's discretion (SPS 16/02) 28.6:94-107
- exemption from liability 7; 13.12:6
- investment income threshold increased 19.1:41
- long-term prisoners and hospital patients 11.7:6
- prisoners (QWBA) 5.7:14
- prisoners earning prison work income 30.5:107
- remedial changes and transitional provisions 19.1:41
- victims of sex offences 19.1:41
- exemption from requirement to apply 28.7:22-24
- family support entitlement affected by child support paid/received (QWBA) 7.8:35
- family support rates and thresholds increased, consequential
child support changes 16.6:12
. formula assessment
. . administrative review process initiated by IR 19.1:39-41
. . appeal rights following administrative determination 19.1:42
. . cannot be backdated (QWBA) 5.8:13
. . departure order (QWBA) 5.7:15
. . departure orders, application for leave to appeal to Supreme Court refused (Beavis) 25.9:74
. . departure orders, judicial review, retrospective departure orders, suspension orders (Johnson) 14.4:23
. . departure orders, jurisdiction to make orders retrospective (IPD v KME) 20.5:21
. . departure orders, retroactive departure order for increased support granted (D v B & C of IR) 25.5:29-30
. . powers relating to cessation of orders 19.1:43
. . reforms in Child Support Amendment Act 2013 25.5:13
. . representation procedures for departure order proceedings (QWBA) 4.10:15
. . shared custody (QWBA) 10.7:11
. . income year of assessment 11.7:4
. . information available to custodians 11.5:8
. . information release 3.3:5; 13.9:92
. . information sharing between IR and Ministry of Social Development 29.9:8-9
. . information sharing between IR and NZ Customs Service, recovery of outstanding child support debt 20.3:106
. . issue of deduction notices 19.1:43
. . liability when caring for invalid (QWBA) 4.7:16
. . liable parent
. . . ceasing employment (QWBA) 7.7:33
. . . change in circumstances (QWBA) 5.11:21
. . . Court procedures for departure order (QWBA) 4.10:15
. . . increase in income (QWBA) 4.10:15
. . . living in Australia (QWBA) 5.1:15
. . . maximum deduction from wages (QWBA) 5.11:21
. . . non-taxable lump sum received, effect on child support liability (QWBA) 4.10:15
. . . overseas taxable income 11.7:8
. . . providing items for children, does not reduce child support liability (QWBA) 5.1:16
. . . returns needed 4.4:5
. . . transfer of credits 19.1:44
. . . liable parent estimating income 11.7:5
. . . adjustment at end of year (QWBA) 5.7:14
. . . income amount order in force (QWBA) 5.5:12
. . . reduction in income (QWBA) 7.12:29
. . . living allowance, and shared custody 3.6:20
. . . maximum income level increased 7; 13.12:6
. . . minimum payment rate increased 13.12:6
. . . notices of assessment 11.7:6
. . . offsetting liabilities where shared custody and one party is a beneficiary 6.2:10; 19.1:43
. . . payment to trust bank account 6.2:11
. . . penalties and debt, reforms in Child Support Amendment Act 2013 25.5:13
. . prisoners earning prison work income exempt 30.5:107
. . prisoners not liable to pay child support (QWBA) 5.7:14
. . reciprocal agreement with Australia 11.7:8; 12.6:9
. . records transferred from Liable Parent scheme 4.9:55
. . recovery by custodial parent (QWBA) 5.9:12
. . reforms in Child Support Amendment Act 2013 25.5:13
. . refunds 11.7:7
. . relief, requesting an instalment arrangement (SPS 11/02) 23.2:17-23
. . remedial changes 26.7:127; 28.3:43-46
. . secrecy provisions (QWBA) 4.10:14
. . separation agreement breached, child support liability not affected (QWBA) 5.5:11
. . spousal maintenance, term replaced with domestic maintenance 17.4:7
. . terminology changes 17.4-6-7
. . transfers of excess tax 14.11:36; 47
. . underestimated income, interest 6.2:11
. . supported child benefit, no offset against payments for custodian's own children 6.2:10
. . uplift of debt an future entitlement 11.7:7
. . write-off of penalties 11.7:3; 19.1:39
Child tax credit (family support)
. . independent family tax credit renamed 11.5:3
. . phasing out 10; 16.6:7
Child taxpayer credit
. . absen...
Co-location of government services

Co-operative companies

Co-operative companies

Co-operative companies

Co-op

Commencement of employment – see Employee start and finish

Commercial bills

Commercial dwelling

Commercial dwelling

Commercial fit-out

Commissioner of Inland Revenue – see Inland Revenue

Commissioner of Inland Revenue – see Inland Revenue

Commissioner of Inland Revenue – see Inland Revenue

Commissioner of Inland Revenue – see Inland Revenue

Common Standard on Reporting (CRS) applied standard

Common Standard on Reporting (CRS) applied standard

Common Standard on Reporting (CRS) applied standard

Community housing entities

Community taskforce allowance

Community trusts

Community wage

Companies

Companies

Companies

Companies

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Companies
. company control definition replaced with associated persons definition 21.8(II):93
. consolidation rules
  . BETA provisions 7.9:21
  . BETA provisions, remedial amendment 15.5:76
  . conduit tax relief 11.9:5
  . deductibility of cost of revenue account shares, remedial amendment 30.5:106
  . deductibility of expenditure by another company in group (QWBA) 7.7:29
  . depreciated assets, transferring within groups 4.9:46
  . dividend withholding payment account debit balance 11.8:8
  . dividend withholding payment accounts 6.2:4
  . election forms available 4.10:5
  . election, time for making (QWBA) 7.14:4
  . eligibility to form consolidated group, remedial rewrite amendment 30.5:118
  . gifts within consolidated groups 4.5:30
  . imputation grouping, trans-Tasman imputation 16.1:49-58
  . legislation passed 4.5:3-18
  . loss offset, foreign losses, dual resident companies 19.3:69-70
  . mineral mining companies 5.4:32
  . minor amendments to definitions 9.12:20
  . overpaid tax applied to other tax liabilities 7.9:17
  . pre-consolidation imputation credits 31.4:141-145
  . rules proposed 3.2:20; 4.1:3
  . section LE 3 holding company rules 10.12:36-37; 12.12:67
  . stamp duty on conveyances within groups 4.5:30
  . use of GST ratio method of calculating provisional tax 18.5:73
  . use of pre-consolidation imputation credits, remedial rewrite amendment 30.5:117-118
. controlled foreign company – see **Controlled foreign companies (CFCs)**
  . corporate conversion, shareholder continuity 14.11:70
  . corporate migration
    . application of liquidation rules 18.5:97-103; 19.3:88
  . FIF rules 12.11:37
  . FIF rules, specific details for Brierley shareholders 12.11:38
  . corporate restructuring not affecting economic ownership, shareholder continuity 21.8(II):123-124
  . deductions for company administration costs (IS 14/04) 26.7:5-30
  . definition amended to include local authority trading enterprises 2.3A:1
  . definition amended to remove Maori authority exclusion 15.5:44
  . demergers, company splits by Australian ASX listed companies 30.5:77-79
  . remedial amendment 31.4:129-130
  . dissolved company, payment of tax refund (QWBA) 6.4:20
  . dividend exemption for inter-corporate dividends 4.1:3
  . dividend exemption for intra-group dividends, removal of common balance date requirement 23.8:85
  . dividend statement due date 2.9:15
  . dividend stripping, avoidance (Beacham) 27.3:30-31
  . donations/gifts of money by close companies 15.5:59; 20.2:97; 98
  . donations/gifts of money by Maori authorities 15.5:46; 20.3:97-99; 59
. donations/gifts of money by (public) company 2.2:5; 20.3:97-99
. BR Pub 95/4 7.3:3
. incentives increased 20.3:97-99
. limits simplified 15.5:59
. (QWBA) 4.6:20; 4.10:8
. remedial amendment 22.1:39
. extension of time for group companies 4.2:4
. financial reporting reform 26.4:48-49
. group company losses – see **Losses**
. grouping for GST purposes 4.5:29; 19.3:73
. portfolio investment entities 20.3:119
. groups of companies
  . apportioning interest deductions in wholly owned groups, remedial rewrite amendment 23.8:87
  . commonality of shareholding and tax losses 22.10:99-100
  . FBT, benefits provided on employer's premises 18.5:83
  . FBT, subsidised transport benefits provided by public transport operators 18.5:83; 19.3:81
  . intra-group dividend exemption for New Zealand wholly-owned groups, removal of common balance date requirement 23.8:85
  . liability for income tax when company leaves consolidated group 26.7:110
  . overseas company can be included (Alcan) 4.11:13; 6.1:15
  . research and development tax credits, eligibility 21.8(II):144
  . research and development tax credits, tax avoidance (QB 08/04) 20.11:18
  . restructuring not affecting economic ownership 21.8(II):123-124
  . transfer of excepted financial arrangements within group 10.12:33
  . transferring trading stock 4.5:18-19
  . use of tax losses to satisfy shortfall penalty assessed against company in group 26.7:111
  . holding company, credit ordering rules 8.11:17
. imputation – see **Imputation**
  . in kind or in specie distributions 1.11A:5-6
  . from 1 October 2005 17.7:41-44
  . interest deductibility 13.11:34
  . interest deductibility (Roberts and Smith binding rulings) 4.11:13; 6.1:15
  . interest deductibility, funds borrowed to make payment to group company (BR Pub 07/09) 19.5:14; 14-28
  . interest deductibility, funds borrowed to pay dividends (BR Pub 07/07) 19.6:12-13; 14-28
  . interest deductibility, funds borrowed to repay debt (BR Pub 07/08) 19.6:13; 14-28
  . interest deductibility, funds borrowed to repurchase shares (BR Pub 07/06) 19.6:11-12; 14-28
  . interest on shareholder advances 2.7:5
  . TRA 91/161 4.11:14
. liquidation – see **Liquidation**
  . loss carry-forward and grouping – see **Losses**
  . measurement of voting and market value interests 3.7:18-30
  . trustee companies, minor amendment 16.1:103
  . non-active companies not obliged to file tax returns from 1 April 1995 6.12:28
. non-resident – see **Non-residents**
. parent company's liability for reassessed tax on dissolved subsidiary (BNZ Finance) 9.4:11
. Court of Appeal decision 8.8:23
. High Court case 9.13:15
. Privy Council decision 6.12:12
. payment on shareholders' behalf not deductible (TRA 94/97) 6.11:32
. private company, definition removed from Tax Administration Act 27.3:30-31
. purchase of own bonds, debentures, etc 1.10:3-4
. rate changes from 1 April 2001 13.5:38
. rate changes from 1 October 2010 22.7:9
. restructure, dividend stripping, avoidance, shortfall penalties (Beacham) 22.6:17-18
. rate changes from 2011/12 22.7:9
. residence (IS 14/01) 26.3:44-58
. residence (IS 16/03) 28.10:36-61
. resident withholding tax 11.6:53
. alignment of rates on interest from 2010/11 22.1:21-22
. exemption certificates for companies in liquidation 3.7:44-47; 4.5:41
. rate and requirements from 1 April 2001 15.6:22-23
. new definition of holding company (as amended) 14.5:32
. new definition of share repurchases/cancellations, full details of legislation 3; 6.6:1
. spinouts or demergers 20.3:59-60
. application of concessionary spinout rules to original parent company 23.8:60
. Australian (BHP Billiton, WMC, CSR) demergers (QWBA) 15.6:22-23
. carry-forward of losses and credits 14.11:64-69
. proposed AMP group demerger (QWBA) 15.11:30-31; 16.4:31
. strike-off 13.5:56
. appeal by struck-off company against dismissed application for stay of liquidation proceedings (KJ Cummings Ltd, CA) 16.7:34
. Commissioner seeking to have struck-off companies restored to register (Registrar of Companies) 14.11:20
. effect on case stated proceedings (TRA 93/029) 8.6:19
. GST refund payable to struck-off company (TRA 96/58) 14.6:13
. public and private interests favoured restoration (Commercial Management Ltd) 30.10:76-77
. struck-off companies have no status to proceed with objections (TRA 21/02, 22/02) 14.12:62
. struck-off company has no status before TRA, TRA also finding no issue to address (TRA dec'n 6/2010) 22.5:49-50
. struck-off company has no status to continue objection, assignment of objection rights (TRA 046/01, dec'n 001/2005) 17.1:31
. struck-off company has no status to continue objection, assignment of objection rights (Wire Supplies) 17.8:16-17
. supply for GST purposes between parent and subsidiary companies (TRA 93/11) 5.1:20
. tax rate reduction from 2008/09 19.6:33-34
. consequential and transitional amendments 20.3:73-78
. restructuring business to take advantage of reduction 20.3:78
. tax rate reduction from 2011/12 22.7:8-11
. . consequential and transitional amendments 20.3:78-79
. . restructuring business to take advantage of reduction 20.3:78
. . tax rate reduction from 2011/12 22.7:8-11
. . consequential and transitional amendments 22.7:9-11
. . tax rate reduction from 2011/12 22.7:9
. . voluntary administration, Commissioner's interpretation of casting vote issue correct (Grant & Khov) 24.1:16
. . voluntary administration, watershed meeting, deed of company arrangement, entitlement to casting vote (Grant) 23.8:110
. Compensation – see also Damages
. . Crown forestry land settlements 1.8A:1
. . Treaty of Waitangi settlements 16.10:8
. . Crown payments, no GST output tax liability (NZ Refining Co) 7.4:33
. . Court of Appeal decision 9.5:18
. . Employment Contracts Act, assessability of payments for humiliation, loss of dignity, injury to feelings (BR Pub 97/3, 97/3A) 9; 9.3:8
. . Employment Court award for loss of benefit assessable as monetary remuneration
. . Cleland 13.5:56
. . TRA 97/93 12.4:26
. . TRA 98/047 12.4:28
. . Employment Relations Act, assessability of payments for humiliation, loss of dignity, injury to feelings 13.5:8
. . BR Pub 01/04 18.7:9
. . loss of earnings, organ donation by live donors 29.10:3
. . loss of earnings, settlement payment, employment dispute, apportionment (Syver) 11.6:53
. . loss or damage to trading stock or consumable aids 7.5:9
. . Maori reserved land 10.2:2
. Competitions run by banks, etc 2.3:6; 2.7:2
. . prizes won 2.3:6; 2.7:2
. Compliance and penalties – see Penalties
. Computer software
. . acquired for use in business (IS 17/04) 29.5:173-195
. . Commissioner's application to transfer six cases from TRA to High Court dismissed (Actonz Investment Joint Venture; Erris Promotions, HC) 14.9:65
. . Court of Appeal decision (Erris Promotions; Wilson Black Associates; West Coast Developments) 14.12:57
. . deduction for development costs (QWBA) 6.1:11
. . depreciation, joint venture scheme, avoidance, sham, abusive tax position (Erris Promotions) 15.12:51
. . depreciation, software rights, alleged avoidance, sham, valuation, discovery restriction sought (TRA dec'n 006/2006) 18.6:41
. . development and sale, two companies registered on mismatched accounting basis, GST input tax credits, avoidance (Education Administration) 22.6:17-18
. . income tax implications of acquiring or developing software for use in business 28.6:69-88
. . intellectual property or goods? (TRA 95/37) 9.9:23
. . payments derived from NZ by non-resident software suppliers 15.11:8-24
. . research and development tax credits 20.3:60-64
. . exception to shortfall penalty rules 20.3:59-60
. . tax treatment policy statement 4.9A
. . application of IR policy to be reviewed 6.2:17
transaction with non-residents, notice of withdrawal of PIB 16810.7:11

Conduit tax relief

- 100% owned chains of companies 10.4:15
- effective nominees 10.4:16
- basic relief mechanism 5; 10.4:4
- amalgamating companies 10.4:13
- breach of shareholder continuity 10.4:12
- calculating amount of relief 10.4:6
- conduit tax relief credits 10.4:10
- crediting conduit tax relief account 10.4:8
- crediting dividend withholding payment account 10.4:8
- determining percentage of non-resident shareholders 10.4:7
- dividend withholding payment liability reduced 10.4:9
- impact on BETA mechanism 10.4:13
- implications for non-CTR companies 10.4:13
- statement to shareholders 10.4:11
- wash-up mechanism 10.4:11
- cancellation of BETA debit balances on entry into new rules 22.10:59-65
- consolidated groups 11.9:5
- effect of company tax rate reduction 20.3:73-76; 22.7:11
- excess interest allocation 10.4:16
- application and non-application of rules 10.4:16
- calculating group excess interest allocation amount 10.4:20
- detailed example 10.4:23
- determining foreign attributed income group 10.4:18
- measuring debt level 10.4:19
- outline of process 10.4:17
- remedial amendment 15.5:75-76
- safe harbours 10.4:16-18
- surplus applied against dividend withholding payment 10.4:22
- surplus applied against foreign attributed income 10.4:21
- “thin-cap” interest allocation, rewrite remedial amendment 23.1:97
  - holding companies 10.4:13; 13.5:37
  - dividend exemption 10.4:15
  - ownership restrictions 10.4:14
  - thin capitalisation amendments 10.4:15
  - migrating companies 18.5:99; 100
  - non-residents excluded from conduit anti-avoidance rule 24.6:58
  - repealed from 1 July 2009 21.8(II):41; 24.6:54-57; 43-44

Confidentiality orders

- set aside, test case, leave given to appeal (C) 16.8:26

Consent orders

- application to vary order arising from ex parte freezing order (Honk Marine Ltd) 29.7:19-20

Construction contracts

- retention money (QB 13/04) 25.10:33-36

Consulates – see Overseas taxpayers

Consultant's commission

- GST liability (TRA 89/230) 4.7:20

Consumable aids

- deductibility of cost 7.4:13
- deductibility of cost (IS 14/03) 26.6:26-34
- destroyed or rendered useless, disaster relief provisions 17.1:47
- gifts of consumables, disaster relief provisions 17.1:47
- receipts for loss or damage 7.5:9

Contempt of court

- Commissioner's use of TAA s 17 notices unwise but not a contempt of court (Chesterfields Preschools) 21.9:25

Contingency debt and consumer credit insurance

- GST 2.8:3

Continuity of shareholder – see Shareholders

Controlled foreign companies (CFCs)

- accounting standards active business test
  - foreign exchange gains and losses on liabilities 26.7:105
  - formula change 26.7:104-105
  - offshore insurance business, remedial amendment 30.5:98-99
  - use of part-year accounts, remedial amendment 30.5:95-96
  - active business test, clarifications and remedial amendments 24.6:48-49
  - extension to wholly-owned groups 26.7:104
  - test groups for CFCs with offshore branches 26.7:106
  - amended rules from 1 July 2009 21.8(II):1-45
  - attributable income (attributable CFC amount and net attributable CFC income or loss) 21.8(II):2; 22.1:40; 25-37
  - cancellation of BETA debit balances 22.10:59-65
  - disclosure requirements 21.8(II):44-45
  - exemptions from attribution requirement (active business and Australian exemptions) 21.8(II):3-25
  - extension of interest allocation (thin capitalisation) rules 21.8(II):2; 37-38
  - foreign dividend exemption amendments 21.8(II):3; 38-40
  - foreign shares held by active insurance CFCs, active business exemption, retrospective amendment 23.8:63
  - further amendments to make taxation more symmetric 24.10:55-62
  - transitional rules, consequential amendments, repeals 21.9(II):40-44
  - apportioned funding income provisions moved 26.7:105-106
  - attributable CFC amount, treatment of PIE income, remedial amendment 23.8:83
  - attributed foreign losses, carrying forward 6.6:39
  - remedial rewrite amendment 22.1:43
  - attributing telecommunications income 24.6:50
  - Australian unit trusts, exemption 26.7:103
  - remedial amendment 30.5:97-98
  - branch equivalent income calculation, consideration for financial arrangements 11.6:27
  - branch equivalent method replaced with attributable FIF income method 24.6:24-27
  - change of residence 2.3A:6
  - close of trading spot exchange rate 1.3A:4
• waived (EngineerOnline Ltd) 26.1:46
• TRA's power to award costs 2.9:20
• costs for filing fees 20.3:107

Council-controlled organisations – see also Local authorities
• hospitals operated as charities 20.3:107
• land tainting 29.5:135-139
• Wellington Regional Stadium Trust not a council-controlled trading organisation
  • Wellington Regional Stadium Trust (CA) 17.10:67
  • Wellington Regional Stadium Trust (HC) 16.7:31

Courier drivers
• employment status
  • casual relief driver employed by self-employed driver 18.3:25
  • owner/drivers 3.4:3; 4.6:13; 5.1:5
  • owner/drivers (QWBA) 5.2:5

Court awards
• GST treatment 1.11:4; 14.10:21

Court cases
• test case procedure 5.4:28; 8.3:25; 34

Court decisions – see also Taxation Review Authority decisions
• abuse of process
  • amended statement of claim an abuse of process, filing a nullity (Muir) 29.10:80-82
  • application by taxpayers to prevent Crown Law from acting for Commissioner (Accent Management) 24.7:114-115
  • application by taxpayers to prevent Crown Law from acting for Commissioner, indemnity costs awarded to Commissioner (Accent Management) 24.9:38-39
  • application to set aside statutory demand as abuse of process rejected (Accent Management) 26.2:22-23
  • duplicative claims struck out, security for costs ordered (Mawhinney as Trustee of Forest Trust) 26.8:27-29; 27.3:33-34
  • GST, strike-out (Harsono Family Trust) 24.1:16-17; 24.6:74-75
  • judicial review application struck out (Accent Management) 22.4:49
  • judicial review application struck out (Goh) 22.1:53-54; 23.8:106
  • judicial review application struck out (Hardie) 23.2:33-34
  • judicial review application struck out (Muir) 30.1:33-34
  • judicial review application struck out (Russell) 27.4:40-42
  • relitigation of misconceived case, strike-out confirmed on appeal (Falcon, CA) 24.5:52-53
  • relitigation of misconceived case, strike-out (Falloon) 24.1:18
  • access to Court documents sought by non-party (BNZ Investments) 22.2:25-26
  • access to Court documents sought by third party (Cullen Group Ltd) 31.1:60-61
  • accident compensation, backdated lump sum payments (Holllis) 21.9:21
  • accident compensation, no double taxation (Goh) 23.8:106
  • accrual rules, application to reinsurance treaties (Sovereign Assurance) 24.8:15
  • accrual rules, capital/revenue distinction, refundable commission transactions a financial arrangement (Sovereign Assurance Co Ltd, CA) 26.2:15-16
  • accruals rules anti-avoidance provisions not applying to gifts made to trusts (Auckland Harbour Board, PC) 13.2:42
  • administrative direction of Civil List Judge assigning file to particular judge, review sought, prior involvement principle (Redcliffe Forestry Venture) 22.1:57-58

• agreement for sale and purchase, capital/revenue supplies two distinct supplies, Commissioner's appeal successful (John Curtis Developments Ltd) 27.3:35-36
• aiding and abetting, company director omitting to pay PAYE deductions to Commissioner, director aiding company to offend (Evans) 21.6:50
• aiding and abetting, period in which to lay charges (Ross) 25.3:26
• airport authority charges, zero-rating for GST (Auckland Regional Authority) 5.12:16
• airport runway safety area not depreciable (Queenstown Airport Corp Ltd) 28.7:47-50; 29.4:156-158
• allocation of income, non-parties, onus of proof, income under ordinary concepts (A) 30.1:30-32
• allocation of income, third parties, onus of proof, income under ordinary concepts (Krausnig) 30.9:74-75
• amalgamation of companies, cancellation of shares, deduction for share purchase price denied, disposal deemed at market value (Foodstuffs (Wellington) Co-op) 21.9:23
• amalgamation of companies, failed application for order nullifying amalgamation, tax losses, breach of shareholder continuity (Selectrix Management) 17.5:48
• amounts held to be dividends, employment income or income under ordinary concepts (TRA 018/13) 27.9:49-51
• appeal against failed application for strike-out of proceedings and for setting aside or variation of charging order and Mareva injunction dismissed (Allen, CA) 16.8:25
• appeal against Family Court ruling on liable parent's contributions (B v C of BR) 4.7:22
• appeal against HC's decision not to set aside Commissioner's statutory demand (Tannadyce Investments, CA) 22.7:43
• appeal against striking out judicial review application allowed (Hardie, CA) 23.9:102-103
• appeal against TRA's decision not to allow challenge out of time, no exceptional circumstances (Amatal) 19.10:16
• application for judicial review dismissed (Amatal) 21.2:27
• appeal by Commissioner against judicial review judgment allowed in respect of GST issues only (Chesterfields Preschools, CA) 22.10:105
• appeal by struck-off company against dismissed application for stay of liquidation proceedings (KJ Cummings Ltd, CA) 16.7:34
• appeal, Commissioner unable to add new ground (Zentrum Holdings) 17.9:66
• appeal deemed abandoned, application for leave to appeal out of time (Russell) 18.4:12
• appeal dismissed for want of prosecution (TJ Power) 17.7:62-63
• appeal, right of appeal to Court of Appeal not automatic where proceeding in TRA not a challenge (Jacobs) 23.4:17
• appeal struck out, failure to pay security for costs (Patterson) 26.2:11
• appealing challenge-based TRA decisions, correct procedure (Dick) 12.9:31
• appellate process curative of any apparent bias in TRA (Russell, CA) 23.5:22-23
• leave to appeal to Supreme Court declined (Russell, SC) 23.9:99
• application for conditional leave to appeal to Privy Council dismissed
• Supreme Court Act transitional provision (Motorcorp Holdings, CA) 17.5:45
• Wetherill (CA) 14.5:24
• application for extension of time to appeal allowed (Newmarket Trustees) 23.7:5-6
issued after Commissioner rejected notice of response, validity of notice, challenge proceedings rather than judicial review (Alam & Begum) 21.6:49
issued because of impending time bar and risk to Revenue, process challenged (Sweetline Distributors) 16.5:29

scope of administrative law issues in objection proceedings at TRA (Dandelion Investments) 15.1:15

section 25 (ITA 1976) time bar (Hutchison Brothers) 9.10:8

section 25 (ITA 1976) time bar, validity of waiver (Vela Fishing, HC, CA, PC) 12.10:25; 13.7:53; 15.5:29

TRA erred in finding GST assessments time-barred (Machirus) 19.5:36-37

TRA's assessment on alternative ground upheld (Beckham) 19.9:28

TRA's jurisdiction to substitute assessment where Commissioner's original assessment not upheld (Beckham) 20.9:19

upheld as honest appraisal and genuine exercise of judgement (Musuka) 28.6:116-117

validity, Commissioner's appeal successful (Dandelion Investments) 13.8:15

validity (Hyslop, HC & CA) 12.1:12; 13.3:18

assessments, validity and correctness upheld, procedural irregularities, TRA's jurisdiction to hear appeal

Henson Partnership, CA 21.8(I):27

Henson Partnership, HC 20.11:7

leave to appeal to Supreme Court refused 22.2:23

assets of former tax-exempt body sold at loss, apportioning depreciation deduction (NZ Apple & Pear Board) 10.3:44

assignment of income from personal exertion (Hadlee and Sydney Bridge Nominees) 4.8:16; 4.10:21

assignment of joint venture rights (Renouf Corp, Kirkcaldie and Stains, Renouf Industries) 10.3:44

Court of Appeal decision 10.8:13

associated persons for the purposes of the GST Act (Staithes Drive Development Ltd) 28.4:34-35

avoidance arrangement

Dandelion Investments, CA 15.1:15

Dandelion Investments, HC 13.8:15

avoidance arrangement, application for transfer of proceedings from TRA to High Court, consolidation of proceedings (Bell Road Developments) 26.9:34-35

avoidance arrangement, application to strike out second cause of action, cause of action untenable (ANZ National Bank) 20.5:18

avoidance arrangement, application to Supreme Court for leave to appeal to Court of Appeal dismissed, statutory criteria for appeal not made out (Russell, SC) 24.9:29

avoidance arrangement, business structure had effect of avoiding NRWT

(Cullen Group) 31.4:177-178

(Vi Ltd) 23.8:107-108

(Vinelight Nominees) 25.1:23-24; 26.2:12-13

avoidance arrangement, employee entitlement fund (HC Services) 26.7:139-140

avoidance arrangement, film investment losses, taxpayer "person affected" by arrangement

Peterson, CA; Peterson, CA 15.3:10

Peterson (No 2), HC 14.7:7

taxpayer wins appeal to Privy Council, tax advantage not obtained by tax avoidance (Peterson, PC) 17.2:21

avoidance arrangement, forestry investment, "Trinity scheme" (Accent Management) 17.1:35

amended statement of claim an abuse of process (Muir) 29.10:80-82

appeal against bankruptcy should be directly to Court of Appeal (Muir) 30.8:24

appeal against decision striking out challenges dismissed (Muir, CA) 28.1:100-102

appeal dismissed (Accent Management) 19.7:23

application by Commissioner to strike out claim of judicial bias upheld (Ben Nevis Forestry Ventures; Bristol Forestry Venture) 25.10:38-39

application by taxpayers to prevent Crown Law from acting for Commissioner dismissed (Accent Management Ltd) 24.7:114-115

application by taxpayers to prevent Crown Law from acting for Commissioner dismissed, indemnity costs awarded to Commissioner (Accent Management Ltd) 24.9:38-39

application for leave to appeal three previous decisions to Supreme Court declined (Bradbury and Peebles) 27.2:20-21

application for leave to appeal to Supreme Court denied, summary judgment entered (Muir) 30.9:77-78

application for recall of judgment (Accent Management) 18.3:28

application for recall of judgment, appeal dismissed (Accent Management) 19.7:24

application for recall of some paragraphs of Supreme Court decision, dismissed (Ben Nevis Forestry Ventures; Accent Management) 21.5:11

application to appeal decisions relating to proceedings that have been struck out dismissed (Muir) 31.1:59-60

application to debar Crown Law from acting for Commissioner dismissed (Accent Management Ltd, CA) 25.6:56-58

application to set aside bankruptcy notice dismissed (Muir) 30.7:147-148

application to set aside statutory demand dismissed (Bristol Forestry Venture; Ben Nevis Forestry Ventures) 25.10:39-41

application to set aside statutory demand dismissed (Redcliffe Forestry Venture, CA) 25.11:33-34

application to set aside statutory demands dismissed (Redcliffe Forestry Venture, CA) 26.9:39-40

collateral attack on Supreme Court decisions

(Muir, CA) 28.1:100-102

collateral attack on Supreme Court judgments (Accent Management) 25.7:105-106

indemnity costs awarded to Commissioner, appeal, replaced with scale costs (Ben Nevis Forestry Ventures) 26.9:37-38

issue estoppel, res judicata, abuse of process (XX) 23.3:11-13

judicial review application struck out, abuse of process 22.4:49

liquidation, application for stay of proceedings dismissed, Commissioner a creditor, appointment of liquidator did not perpetuate unlawful order (Accent Management; Lexington Resources) 26.9:32-33

liquidation, application for stay or strike-out of proceedings declined (Ben Nevis Forestry Ventures) 26.8:32-34

principle of finality (Accent Management) 26.9:38-39

review sought of administrative direction of Civil List Judge assigning file to particular judge, prior involvement principle (Redcliffe Forestry Venture) 22.1:57-58

setting-aside of HC judgment and indemnity costs award sought (Accent Management) 26.9:40-42
. setting aside of HC judgment sought (Accent Management) 26.9:38-39
. avoidance arrangement, GST input tax credits and output tax, property transactions, mismatch between invoice-based and payments-based taxpayers (Ch'elle Properties) 16.6:14; 19.7:26
. application for judicial review struck out, appeal against strike-out (Ch'elle Properties) 19.9:27
. leave to appeal to Supreme Court refused (Ch'elle Properties) 19.10:17
. avoidance arrangement, GST input tax credits and output tax, sale of development, abusive tax position (Tale Holdings Ltd) 28.5:20-22
. avoidance arrangement, GST input tax credits, development and sale of software, two companies registered on mismatched accounting basis (Education Administration) 22.6:17-18
. avoidance arrangement, GST input tax credits, purchase price of mining licence grossly inflated (Glenharrow Holdings) 17.9:64
. Supreme Court dismisses appeal 21.1:48
. avoidance arrangement, JGR template, assessments upheld on appeal
  . Miller and O'Neil, HC 9.6:24
  . O'Neil (PC) 13.4:29
  . res judicata, issue estoppel (NTH Douglas, HC) 17.8:17-18
  . Russell, HC 22.10:106
. avoidance arrangement, JGR template, bankruptcy, interim relief granted until Commissioner's application to strike out judicial review proceeding determined (Russell) 26.9:35-37
. avoidance arrangement, JGR template, cause of action estoppel, appellate process cured any apparent bias in TRA (Russell), CA 23.5:22-23
. avoidance arrangement, JGR template, serving of affidavits and sealed judgments, application of "slip rule" (NTH Douglas) 23.7:7-8
. appeal, application to set aside judgments sealed by High Court dismissed 24.10:91-92
. avoidance arrangement, joint venture scheme, sham, depreciation of software (Erris Promotions) 15.12:51
. avoidance arrangement, "loans" were assessable income (Kruckiener) 22.10:107-108
. avoidance arrangement not found, (BNZ Investments) 12.9:29
. avoidance arrangement, use of optional convertible notes, abusive tax position shortfall penalty (Alesco) 24.1:19; 25.4:16-17
. avoidance arrangements, restructuring of business, income splitting, non-market salaries
. orthopaedic surgeons, held to be avoidance, taxpayers' appeal unsuccessful (Penny; Hooper, SC) 23.8:102-104
. orthopaedic surgeons, held not to be tax avoidance, Commissioner to appeal (Penny; Hooper, HC) 21.3:3
. orthopaedic surgeons, held to be avoidance, Commissioner's appeal successful (Penny & Hooper, CA) 22.7:44
. avoidance arrangements, structured finance transactions, deductions (BNZ Investments) 21.7:23; 21.9:19
. avoidance arrangements, structured finance transactions, judicial review, appeal against striking out of validity cause of action (Westpac Banking, CA) 21.2:25
. application for leave to appeal to Supreme Court dismissed (Westpac Banking, SC) 21.4:26
. bad debt, agreement not to pursue does not count as remission of debt (Budget Rent A Car) 7.3:30
. bad debt to subsidiary written off by parent company, capital loss (Mitsui) 6.13:28
. bad debts, deductions disallowed (XXI) 30.4:41-42
. bad debts, deductions disallowed (Hong) 30.10:79-80
. bad debts written off by partnership (Graham, and Edwards Graham) 6.14:37
. bank deposits
d. company director's drawings and unexplained deposits (Alexander) 7.13:29; 10.8:14
. bankruptcy, appeal should be directly to Court of Appeal (Mair) 30.8:24
. bankruptcy, application to set aside notice declined (Russell)27.10:71-72
. bankruptcy, application to suspend bankruptcy pending appeal dismissed (Bioletti, CA) 25.11:28-29
. bankruptcy, Commissioner's discretion re adjudication (Stephens) 30.4:40
. bankruptcy, Commissioner's discretion re adjudication (Wilson) 30.3:54-55
. bankruptcy, hardship application declined (Singh) 29.1:34-37; 30.1:29-30
. bankruptcy, interim relief declined as stay or interim relief not necessary to preserve position (Russell, CA) 27.6:21-22
. bankruptcy, taxpayer's instalment arrangement proposal declined, application for judicial review (Kea) 23.10:20-21
. bankruptcy, interim relief granted until Commissioner's application to strike out judicial review proceeding determined (Russell) 26.9:35-37
. Bill of Rights Act, taxpayer alleging breach by Commissioner (Hardie) 22.4:48-49
. Bill of Rights Act, taxpayer alleging breach by Commissioner (Machirus) 19.5:36-37
. leave to appeal out of time refused (Machirus) 19.9:30
. body corporate, taxable activity for GST? (Taupo Ika Nui) 9.4:13
. book debts
d. acquired as part of business merger (Wrightson) 10.6:15
d. acquired as part of business merger (Wrightson, CA) 11.4:20
d. company in receivership, fixed or floating charge over uncollected book debts (Agnew) 13.6:44
. building demolition costs and deemed interest amount (Lytelton Port Co) 7.14:12
.. Court of Appeal decision 9.7:11
. business cessation, no nexus with income-earning activities (AA Developments (Ormiston Ltd) 27.10:72-74
. business set-up expenses allowed as deduction (Watson) 4.6:31
. no appeal by Inland Revenue 4.10:17
. business transferred from harbour board to port company, deductions disallowed (Auckland Harbour Board) 10.7:14
. business, whether activity meets definition (Slater) 7.8:42
. Calderbank offer rejected (Junior Farms) 23.10:21
. capital expenditure on obtaining consents in relation to quarry development (Milburn; Fraser Shingle) 13.3:19
. case stated, 13 discrete questions, TRA determinations upheld (Webster Group of Objectors) 27.8:14-15
. case stated, estoppel per rem judicatum (Webster Group, CA) 28.4:33
. challenge filed in TRA, transfer to High Court (Great North Motor Co) 27.8:16-17
. challenge filed in TRA, transfer to High Court (Kensington Developments Ltd) 26.2:19-20; 27.4:59-61; 27.7:19
. challenge, inconsistent treatment alleged, strike-out application (Michael Hill Finance (NZ Ltd) 28.2:17-19
. challenge, standing of bankrupt to bring proceedings (Henderson) 28.9:24-27
. charitable trust, forgiveness of debt a “monetary gift” (Roberts) 30.9:75-77
. charitable trust, Wellington Regional Stadium Trust not a council-controlled trading organisation . Wellington Regional Stadium Trust (CA) 17.10:67
. Wellington Regional Stadium Trust (HC) 16.7:31
. charities, registration appeal and tax challenge proceedings consolidated (National Council of Women of New Zealand Inc) 26.7:145-146
. charities, registration backdated (National Council of Women of New Zealand Inc) 27.2:25-26
. charities, trust denied tax exemption for business income (Dick) 13.12:14
. . Court of Appeal decision 14.12:61
. . child support, application for judicial review dismissed (Sonny Shaw) 16.2:14
. . child support, formula assessment, departure orders, judicial review, retrospective departure orders, suspension orders (Johnson) 14.4:23
. . child support, formula assessment, departure orders, jurisdiction to make orders retrospective (IPD v KME) 20.5:21
. . child support, formula assessment, departure orders, retrospective departure order for increased support granted (D v B & C of IR) 25.5:29-30
. . child support, confidentiality of mediated agreements (McKay) 30.6:14-15
. . child support, retrospection of departure orders (B v X) 23.4:17-18
. . church beneficiary fund exempt from tax (Presbyterian Church Beneficiary Fund) 6.1:13
. . church superannuation scheme not charitable . Hester, CA 17.1:32
. . Hester, HC 15.12:53
. . commercial property sold to tenant, whether supply of going concern (Pine) 7.6:30
. . Court of Appeal decision 10.2:9
. . Commissioner unable to add new ground on appeal (Zentrum Holdings) 17.9:66
. . Commissioner's ability to settle tax litigation (Accent Management) 18.3:28
. . Commissioner's appeal against judicial review judgment allowed in respect of GST issues only (Chesterfields Preschools, CA) 22.10:105
. . Commissioner's application for stay of application of High Court orders pending resolution of appeal (Chesterfields Preschools) 21.8:1:19
. . Commissioner's application to have proceedings transferred from TRA to High Court, consolidation of proceedings (Bell Road Developments) 26.9:34-35
. . Commissioner's application to have proceedings transferred from TRA to High Court (McIlraith) 15.3:12
. . Commissioner's application to strike out NOPA claim as abuse of process declined Chesterfield Preschools 24.8:16-17
. . Commissioner's application to strike out proceedings alleging misfeasance in public office against Commissioner, dismissed (Reid) 19.2:13
. . . Commissioner's appeal dismissed 20.1:54
. . . Commissioner's application to strike out proceedings alleging misfeasance in public office (Chesterfield Preschools) . judicial review, sufficient argument to decline strike-out, failure to exercise powers can be abuse of statutory process 24.7:113-114
. . . partly successful 23.8:109
. . . re-pleading of case to provide clarity of issues and claim before consideration of strike-out application 24.4:37-38
. . Commissioner's application to strike out proceedings, collateral grievance, relitigation, abuse of process, res judicata (Faloon) 22.5:45
. . . application to review strike-out failed 22.7:50
. . . abuse of court process to relitigate misconceived cases, letter not a disputable decision 24.1:18
. . . strike-out confirmed on appeal (CA) 24.5:52-53
. . Commissioner's application to transfer case from TRA to High Court (Taxpayer) 14.12:63
. . Commissioner's application to transfer nine proceedings from TRA to High Court and consolidate them with related judicial review proceedings (Deepsea Seafoods (No 1) Ltd) 16.2:16
. . Commissioner's application to transfer six cases from TRA to High Court (Actonz Investment Joint Venture; Erris Promotions, HC) 14.9:65
. . . Court of Appeal decision (Erris Promotions; Wilson Black Associates; West Coast Developments) 14.12:57
. . Commissioner's broad powers of reconstruction confirmed (JG Russell, CA) 24.6:75-77
. . Commissioner's duty of consistency (Michael Hill Finance (NZ) Ltd) 28.7:48-50
. . Commissioner's powers to obtain information (Tauber) 24.9:34-35
. . Commissioner's right to remove hard drives and copy information off them (Avosal Administrative Attorneys, HC) 21.1:52
. . . appeal dismissed (CA) 22.6:18-20
. . . application for stay pending appeal denied (HC) 21.5:10
. . . leave to appeal to Supreme Court denied (SC) 22.9:15
. . companies, Deed of Company Arrangement, use of casting vote (Grant) 23.8:110
. . company director's drawings and unexplained bank deposits, whether assessable as dividend income (Alexander) 7.13:29
. . . application to lead further evidence denied 10.8:14

36
appeal dismissed (Auckland Gas) 27.3:30-31

confidentiality orders set aside, test case, leave given to appeal (C) 16.8:26

consolidation of proceedings (Bell Road Developments) 26.9:34-35

consolidation of proceedings (Muir) 26.1:54-55

construction projects, timing of assessability of income (Horizon Homes) 5.11:22

contempt of court not found but Commissioner's use of TAA s 17 notices unwise (Chesterfields Preschools) 21.9:25

conveyance duty, no exemption for subdivider (Fulton Hogan) 9.6:24

costs and disbursements awarded against Commissioner increased, witness expenses (Trustpower) 27.2:22-24

costs, application of Mannir rule

Embhorion International Ltd 30.3:56-57

EngineerOnline Ltd 26.1:46

costs awards following adjudication in bankruptcy in respect of proceedings commenced before adjudication (Bradbury Puffles) 27.7:23-24

costs awards in tax cases

appeal dismissed (Miller; Managed Fashions Ltd, CA) 16.8:24

appeal upheld, order for fresh costs assessment (Miller; Managed Fashions Ltd, CA) 14.9:67

Auckland Gas (CA) 11.1:32

fresh costs assessment, reduction (Miller; Managed Fashions Ltd) 15.10:4

National Insurance 11.7:28
	taxpayer unsuccessfully seeking increased costs or indemnity costs from Commissioner (Wynyard) 19.9:30

costs classification, disbursements and accountancy fees (Tzu Chou Lin) 29.8:34-36

costs increased, guideline for increase (Sovereign Assurance Co) 25.2:11-12

costs incurred by Commissioner's in-house counsel (New Orleans Hotel) 30.6:15-16

costs on joint and severable basis (Muir) 27.8:12-13

costs reduced because of arithmetical error (Chesterfield Preschools) 24.9:29-30

crediting of dividends to shareholders' current accounts constituted "payment" before breach of shareholder continuity (Albany Food Warehouse Ltd) 21.6:51

crown payments made as compensation, no GST output tax (NZ Refining Co) 7.4:33

court of appeal decision 9.5:18

deductibility of accrued leave liabilities in relation to staff transferred under business transfer (NZ Forest Research Institute, Horticulture and Food Research Institute) 10.9:13

court of Appeal decision 11.5:11

Privy Council decision 12.6:20

deductibility of cost of colt, existing breeding business required before deduction allowable (D v C of IR) 25.8:31-33

deductibility of cost of obtaining resource consent, feasibility expenditure (TrustPower Ltd) 26.1:46-48

court of Appeal decision 27.8:18-19

court of Supreme decision 28.8:30

deductibility of deposit amounts, cessation of business, no nexus with income-earning activitites (AA Developments (Ormiston) Ltd) 27.10:72-74

deductibility of expenditure relating to derivation of foreign dividends (NRS Media Holdings Ltd) 30.1:35-36; 31.1:57-58

deductibility of expenditure relating to rental properties, treatment of trust income and expenses (Wong) 30.11:58-59

deductibility of interest, no direct nexus between payments and income-earning process (Brown) 26.8:25-27

deductibility of legal expenses

Cleland 13.5:56

Inglis 13.11:66

deductibility of management fees when no services actually provided (Honk Land Trustees Ltd) 28.7:45-46; 29.4:159-161

deductibility of mortgage interest payments (Borlase) 13.8:13

deduction notices

joint bank accounts (ANZ Banking Group) 10.4:53

deduction of interest, agent, fraudulent use of corporate entity, notices issued lawfully (Enterprises Lakeview) 21.1:50

deduction of Commissioner's actions (Singh) 11.3:6

default assessments, appeal against striking out judicial review application allowed (Hardie, CA) 23.9:102-103

default assessments, application for judicial review declined (Nguyen) 23.9:101-120

default assessments, failure to file returns or challenge default assessments (Hardie) 22.4:48-49

depreciable intangible property, right to use land (ANZCO Foods Ltd) 28.6:120-123

depreciation, runway safety area not depreciable (Queenstown Airport Corp Ltd) 28.7:47-50; 29.4:156-158

depreciation, software, joint venture scheme, avoidance, sham (Erris Promotions) 15.12:51

depreciation, trademarks, "right to use"

Simkin Trust, CA 15.5:26

Simkin Trust, HC 14.3:18

Simkin Trust, PC 17.1:30

derivation of income principles, transfer of land (Duthie, SC)29.11:12-13

disclosure, Commissioner not required to disclose documents exchanged under DTAs (Chatfield) 28.7:42-43

appeal denied (Chatfield & Co Ltd) 29.1:37-38; 29.5:203-204

disclosure

awarded against Commissioner, general discovery (Giovanni) 23.7:9-11

awarded against Commissioner (Glenharrow Holdings) 14.8:16

Commissioner's application for discovery of other banks' documents relating to similar transactions, secrecy (Westpac Banking Corp; ANZ National Bank, SC) 20.5:24

Commissioner's application for discovery of taxpayer's accountants' tax advice documents (ANZ National Bank, HC & CA) 20.5:23; 21.5:9

Commissioner's application for further and better discovery of documents (Beacham Holdings) 23.3:9

Commissioner's application for further and better discovery of documents (Prophet Investments) 18.4:13
Commissioner's application for general discovery against plaintiffs and non-party discovery against non-parties, evidence exclusion rule (RadioWorks; TVWorks) 21.8(I):18; 22.7:48

Commissioners discovery obligations, application of s 81 of TAA (F AF Holdings Ltd) 28.8:28-29

Commissioner's use of s 17 notices in a DTA context (Chatfield & Co Ltd) 29.1:37-38; 29.5:203-204; 30.2:20-22

taxpayer's application dismissed on the basis of relevance (ASB Bank Ltd) 26.10:49-50

dispositions of property made with intent to prejudice Commissioner as creditor (Lys) 23.10:23

discontinuance of first challenge in test case not abuse of process, costs (Telstra) 23.1:109-110

disputants must engage in statutory disputes process, Commissioner's application to strike out claim successful (Vitasovich) 29.8:33-34

disputes procedure not a vehicle for collateral grievances (Falon) 22.5:45

no assessment or disputable decision, disputes process must be completed before challenge can be filed (V Ltd) 28.2:2-3

right of reply to Commissioner's SOP in taxpayer-initiated dispute (Falon) 2511:36

validity of notice of response (Alam & Begum) 21.6:49

District Court debt recovery proceeding not appropriate forum for assessment dispute (Huston) 25.6:58-59

District Court's jurisdiction of $200,000 exceeded, some causes of action struck out (Palmer) 18.5:40

District Court's jurisdiction to cure failure to file notice of pursuit of claim, jurisdiction to hear strike-out application (Kim San Cheang) 26.11:22-23

District Court's jurisdiction to hear Commissioner's claim to recover unpaid tax (Meenken) 20.5:22

donations tax credit, payments in support of overseas mission services (Church of Jesus Christ of Latter-Day Saints) 31.3:174-177

DTAs, Commissioner not required to disclose documents exchanged (Chatfield & Co Ltd) 28.7:42-43

DTAs, discovery, leave to appeal denied (Chatfield & Co Ltd) 29.1:37-38; 29.5:203-204

DTAs, entitlement to tax sparing credits (Lin) 29.7:21-23; 30.4:38-39; 30.7:146-147

DTAs, judicial review of use of s 17 notices (Chatfield & Co Ltd) 30.2:20-22

date for income tax payments, Commissioner may not set retrospective due date (Withey) 10.6:18

dutiable estate to exclude Jersey dower right (Estate R.E. Turner) 4.7:23

no appeal by Inland Revenue 4.10:17

equity, capital or revenue expenditure

gas pipe replacement (Auckland Gas, CA) 11.1:32

gas pipe replacement (Auckland Gas, PC) 12.7:15

power cable undergrounding (Hawkes Bay Power Distribution) 10.5:28

power cable undergrounding (Poverty Bay Electric Power Board, HC) 11.1:33

due to equity capital, income or capital? (AA Finance) 5.1:22

government stock gains by finance company, income or capital? (AA Finance) 5.1:22

energy companies, income from electricity supplied but not yet metered or invoiced (Hawkes Bay Power Distribution) 10.5:28

equalisation payments to non-resident employees in NZ, timing of assessability (Dow Chemicals) 5.13:17

evasion of tax (GJ Lupton) 23.4:17

extension of time for appeal (Fatac) 13.9:99

farm houses, claiming GST input tax credit on purchase (Coveney, Dooley, Swain, Adams) 6.4:22; 7.1:28

farm land use contract, whether taxable activity (Bayly Trust) 10.2:12

farming investment allowance disallowed (James Bull) 4.6:29

taxpayer to appeal to Court of Appeal 4.10:17

FTA, employee status of company directors (Roma Properties, CA) 10.7:15

considering circumstances before 1 April 1985 (Roma Properties, HC) 7.5:28

FTA on vehicles used by employees of earthmoving company (Schick) 10.6:17

feasibility expenditure, resource consent not stand-alone asset (TrustPower Ltd) 26.1:46-48

fees paid to subsidiary by property developer found to be capital in nature and non-deductible (Mainzeal) 12.10:27

court of Appeal decision 13.12:14

film expenditure and royalty payments, deductibility (DB Productions) 7.7:38

film investment losses

special partnership, limited recourse loans (Peterson, HC) 14.3:16

taxpayer "person affected" by avoidance arrangement (Peterson, CA; Peterson, CA) 15.3:10

taxpayer "person affected" by avoidance arrangement (Peterson (No 2), HC) 14.7:7

taxpayer wins appeal to Privy Council, tax advantage not obtained by tax avoidance (Peterson, PC) 17.2:21

financial arrangements, base price adjustment (Fugle, HC; Fugle, CA) 28.9:27-28; 29.7:25-26

financial planner, goods not acquired to make taxable supplies (BNZ Investment Advisory Services) 6.1:21

foreign exchange loss, deductibility (Brown) 7.5:34

forestry, cost of timber (Tasman Forestry) 11.4:19

forestry expenditure, deductibility (Hill) 5.11:25

forfeiture of shares treated as disposal at market value, deduction denied (Saha, CA & SC) 21.3:28; 22.8:38

freezing order, application to set aside granted (Dymock) 26.2:14-15

freezing orders against third party, undertaking as to damages a pre-requisite (Giovanni) 24.1:21

gaming machine duty, sole trustee unlicensed operator (Dick) 11.3:6

goodwill, deductibility of premium paid (Roy Ale) 1.6:3

government stock gains by finance company, income or capital? (AA Finance) 5.1:22

Court of Appeal decision 26.5:14-15

taxpayer to appeal to Court of Appeal 5.8:14

group of companies can include overseas company (Alcan NZ) 4.11:13

Court of Appeal decision 6.1:15

taxpayer to appeal to Court of Appeal 5.8:14

GST, abuse of process, stike-out (Harsono Family Trust) 24.1:16-17; 24.6:74-75
. GST, administrative services fees, Commissioner not entitled to change previous stance on appeal (Duvall) 12.6:19
. GST, advisory/facilitation services supplied to inbound tour operators (ID Tours NZ) 27.4:55-57
. GST, aiding and abetting, evasion, appeal against conviction and sentence, amount of reparation reduced (Allan) 21.8(I):24
. GST, airport development levy (Rotorua Regional Airport) 22.1:54-55
. GST, amended returns never assessed, judicial review allowed (FB Duvall) 24.1:18-19
. GST, amended returns never assessed, no decision to accept late objections, status of case stated, TRA's jurisdiction (FB Duvall) 18.5:38
. GST, amendment of GST deregistration date, date of termination supply (Lopes, HC & CA) 16.11:13; 18.2:30
. . leave to appeal to Supreme Court denied (Lopes, SC) 18.9:9
. . GST, application to amend pleadings by way of declaration dismissed (North Harbour Nominees Ltd) 14.9:70
. . GST, associated persons test (Concepts 124 Ltd) 26.10:47-48
. . GST, attachment notice, priority, summary judgment against Commissioner (NZHB Holdings) 15.6:11
. GST, audit of liquidating company, Commissioner's entitlement to make s 17 information requests despite being creditor (Next Generation Investments) 18.3:27
. GST, cancellation of contracts (Ch'elle Properties) 16.6:14
. GST, change-of-use adjustment, development properties rented out pending sale (Carwell Investments) 13.5:62
. GST, change-of-use adjustment, development properties rented out pending sale (Lundy Family Trust) 16.5:30; 18.1:18
. GST, change-of-use adjustment, retrospective application of ss 21E and 21F, payment not amounting to agreement in writing, (Sea Hunter Fishing, CA) 16.4:30
. GST, company in liquidation, recovery of voidable transactions (Pasadena Holdings) 11.8:19
. GST, debtor-initiated payments, operation of s 95 of Personal Property Securities Act, law or restitution regarding mistaken payments (Stiassny) 24.4:39-41
. . appeal dismissed (Stiassny) (SC) 25.1:21-22
. GST debts and penalties, priority where partners adjudged bankrupt (Official Assignee) 12.4:29
. GST, deemed registration and amendment to deemed registration date (Iona Farm) 11.6:51
. GST, deemed registration of trusts who supplied farm land to partnerships (Bayly) 11.1:34
. GST, deemed value payments for fishers' by-catch (Pacific Trawling) 17.5:46
. GST default assessments, appeal against striking out application for judicial review allowed (Hardie, CA) 23.9:102-103
. GST, deregistration entitlement, land disposals after deregistration, reregistration by Commissioner (Thompson) 19.7:21; 21.8(I):28
. . appeal dismissed (Thompson, CA) 23.5:18-20
. . appeal to Supreme Court dismissed (Thompson, SC) 24.6:78-79
. . leave to appeal granted (Thompson, SC) 23.8:111
. GST, exempt supply of financial services, equity securities, supply of membership shares in golf and country club
. . Gulf Harbour Development, CA 16.11:15
. . Gulf Harbour Development, HC 15.8:16
. GST, fees paid for supply of tuition services to international students (Auckland Institute of Studies) 14.6:10
. GST, funds paid by Government to set up trust not consideration for supplies of services (Chatham Island Enterprise Trust) 11.3:8
. GST, going concern, no agreement in writing, licence or lease (Fatac, HC & CA) 13.9:99; 14.10:46
. GST, going concern, sale of shares not sale of tenanted property (Pepe) 22.10:107
. GST, going concern, sale of shares not sale of tenanted property (Pepe CA) 23.10:22-23
. GST, Government payment to trust (Chatham Islands Enterprise Trust) 10.7:13
. GST input tax credit claim, property transferred from syndicate to family trust, no supply occurred, abusive tax position (Campbell Investments) 16.3:50
. GST input tax credit disallowed on inherited farm land (Wilke) 10.9:13
. GST, input tax credit on horse racing stakes paid to riders and trainers (Canterbury Jockey Club) 30.11:52-54
. GST input tax credits on land purchased for rest home expansion (Waitakei Court) 11.5:12
. GST input tax credits, property transactions, avoidance, mismatch between invoice-based and payments-based taxpayers (Ch'elle Properties) 16.6:14; 19.7:26
. . application for judicial review struck out, appeal against strike-out (Ch'elle Properties) 19.9:27
. . application for judicial review struck out (Ch'elle Properties) 18.1:16
. . leave to appeal to Supreme Court refused (Ch'elle Properties) 19.10:17
. GST input tax credits, purchase price of mining licence grossly inflated (Glenharrow Holdings) 17.9:64
. Supreme Court dismisses appeal 21.1:48
. GST invoice, which document is an invoice (Shell NZ Holding Co) 5.1:20
. . Court of Appeal decision 5.13:19
. GST, lease payments on equipment subject to finance agreement (TRA 007/12) 26.7:146-147
. GST, mortgagee sale completed by liquidator, priority of debt and GST (Christchurch Readymix Concrete) 15.1:17
. GST, mortgagee sale, liability of receivers to account for output tax (Simpson and Downes) 23.6:23-24
. . appeal confirmed receivers obliged to pay GST (Simpson and Downes, CA) 24.5:53-55
. GST, mortgagee sale, priority of debt and GST (Edgewater Motel) 14.6:14
. . Court of Appeal decision 14.12:59
. GST, motor vehicle warranty payments, made pursuant to contract of insurance (Motorcorp, HC) 16.1:16
. . not contracts of insurance (Motorcorp, CA) 17.2:23
. GST, proof of debt rejected by liquidator (Fatac) 13.9:99
. GST, property transactions, statutory notice requirement (Y&P NZ Ltd) 29.8:36-38
. GST reassessment, no jurisdiction for judicial review (Mawhinney as Trustee of Forest Trust) 26.2:18-19
. GST reassessment not procedurally invalid (PLM Software) 13.9:98
. GST refund cannot be delayed by Commissioner (Duvall) 10.10:13
. GST refund cheques stopped, summary judgment application declined, time bar (Palmer, DC) 16.6:13
. . dismissal of application upheld, strike-out order set aside and proceedings reinstated (Palmer, HC) 18.1:15
. GST refund made in error, Mareva injunction halting access to bank account pending investigation, application for rescission dismissed (Queen City Properties Group) 17.4:4
. GST refund misapplied by liquidator, compensation
GST refund, summary judgment application

- Commissioner had arguable defence (Mawhinney) 25.5:27-28
- disputed facts (Angel Capital) 15.6:8
- service of notice of intention to investigate (Sadiq) 21.1:54

GST refund withheld by Commissioner, computer-generated assessment and cheque issued in error (Paul Finance) 7.5:31

- GST refund withheld by Commissioner, computer-generated assessment and cheque issued in error, payment stopped and cheque dishonoured (Contract Pacific) 21.1:38
- notification requirements met (Contract Pacific, CA) 22.1:56-57
- GST refund withheld by Commissioner, notification requirements not met (Sea Hunter Fishing) 13.6:43

- appeal against summary judgment (Sea Hunter Fishing, CA) 14.1:16

- no grounds to recall summary judgment in relation to setting off non-deferable tax (Sea Hunter Fishing, CA) 16.4:30

- summary judgment application denied 25.5:27-28

- GST refund withheld by Commissioner, tour operators subject to retrospective legislation (Inbound Tour Services Ltd) 26.1:51-53

- GST refunds withheld by Commissioner, taxpayers’ appeal unsuccessful (Almond Properties) 15.10:8

- GST registration not required, early cessation of forestry activity (Drummond) 10.6:16

- GST, sale of farm land

- deemed registration and amendment to deemed registration date (Iona Farm) 11.6:51
- deemed registration of unincorporated body and assessment of output tax (Holdsworth; Hair; Newman) 12.6:16

- GST, sale of fishing vessel, judicial review (Simunovich) 14.1:17

- Court of Appeal decision 13.5:54

- GST, sale of forest by partnership in receivership, liability for GST (Stiassny) (SC) 23.1:107-108

- appeal dismissed (Stiassny) (SC) 25.1:21-22

- GST, standing of incorporated/unincorporated society to bring proceedings (Cullen) 29.7:23-25; 29.11:9-10

- GST, supply of going concern to non-registered individual or nominee (Capital Enterprises) 14.1:12

- GST, taxable activity

- activity not conducted continuously or regularly (A Taxpayer) 24.9:30-31

- objector failing to show taxable activity (Taxpayer Ltd) 24.9:32-33

- objector failing to show taxable activity (Taxpayer Ltd in rec) 24.9:31-32

- supply of farm land by trusts to partnerships (Bayly, CA) 11.1:34

- supply of farm land by trusts to partnerships (Bayly Trust) 10.2:12

- supply of land to farming partnership (Nelson) 13.6:48

- GST, taxpayer's application for stay of GST case pending hearing of related depreciation cases dismissed (Actonz Investment Joint Venture; Erris Promotions) 14.9:65

- GST, trustee not liable for trust's GST debt, trust debts provable in trustee's bankrupt estate (Duncan) 18.8:6

- GST, warranty payments received by taxpayer from offshore manufacturer under contract of insurance (Motorcorp, HC) 17.2:23

- overturned on appeal 19.7:24

- GST, warranty payments received by taxpayer from offshore parent company under warranty agreement (Suzuki) 14.9:65

- . Court of Appeal decision 13.5:58

- . High Court decision 12.8:24

- hardship relief declined, judicial review (Singh) 30.1:29-30

- hardship relief, two-step approach when considering (Singh) 29.1:34-37

- High Court Rules, application of “slip rule” (NTH Douglas) 23.7:7-8; 24.10:91

- High Court Sheriff accounting for GST (Sheriff of NZ High Court) 8.1:15

- holiday pay and depreciation, deductibility (King Country Electric Power Board) 6.14:41

- indemnity costs awarded against Commissioner, application to set aside freezing order granted (Dymock) 26.2:14-15

- indemnity costs awarded to Commissioner, appeal, replaced with scale costs (Ben Nevis Forestry Ventures) 26.9:37-38

- indemnity costs awarded to Commissioner, false case (Redcliffe Forestry Venture) 26.2:24; 26.2:23-24

- indemnity costs awarded to Commissioner following unsuccessful application to set aside statutory demand (Accent Management) 26.4:61-62

- indemnity costs awarded to Commissioner following unsuccessful attempt to debar Crown Law from acting for Commissioner (Accent Management) 24.9:38-39

- indemnity costs awarded to Commissioner following unsuccessful judicial review application (Accent Management) 23.2:33-34

- indemnity costs awarded to Commissioner following unsuccessful judicial review application (Faloon) 23.4:16-17

- indemnity costs awarded to Commissioner, hopeless case (Peebles) 27.2:18-19

- indemnity costs awarded to Commissioner, litigation abuse of process or collateral attack (Bradbury Peebles) 27.7:23-24

- indemnity costs, taxpayer unsuccessfully seeking indemnity costs or increased costs from Commissioner (Wynyard) 19.9:30

- indemnity costs, taxpayer's claim a “hopeless case” (Ben Nevis) 26.4:84

- Inland Revenue collecting information from third parties

- . Court of Appeal decision 2.7:3

- . Privy Council decision 3.1:3

- insolvent companies should as a general rule be liquidated (Atlas Food and Beverage Ltd) 23.1:110-111

- insurance company not assessable on share sale proceeds (National Insurance) 10.2:10

- . Court of Appeal decision 11.4:18

- insurance payments for business interruption, timing of assessability (Soma President Textiles, NZ Knitting Mills) 6.3:23

- interest or advances or capital? (Finnigan) 5.8:15

- . Court of Appeal decision 6.14:36

- . interest received for late payment of accident compensation, exempt income (Buis & Burston) 17.7:62

- "common law interest" payments and income under ordinary concepts (QB 09/03) 21.5:25

- . interlocutory appeal in advance of substantive hearing (Ben Nevis (CA)) 25.7:103-104

- . interlocutory application by Commissioner to determine certain issues before trial, dismissed (Tagasoft) 12.10:24

- . interlocutory application by taxpayers, interrogatories not relevant and answers precluded by secrecy provisions (Hester) 15.6:13
. Commissioner's refusal to accept late objections (Ross)
. Commissioner's refusal to accept taxpayer's tax debt repayment
. Commissioner's investigation methods found to be "robust and
. Commissioner's refusal to accept late notice of proposed
. Commissioner's discretionary powers to amend assessments
. Commissioner's decision to refuse to amend assessments
. Commissioner's power to enforce director's guarantee in respect
. Commissioner's invocation of s HK 11 in respect of struck-off
. Commissioner's application for strike-out granted, issue
. Commissioner's application for strike-out granted, proceedings
. Commissioner's application for strike-out granted, protest to
. Commissioner's application for strike-out granted, statutory
. Commissioner's application for strike-out granted, taxpayer did
. Commissioner's application for strike-out of various causes of
. Commissioner's use of s 19 inquiry alleged to be procedurally
. search and seizure not unreasonable or unlawful, appeal
. proceedings dismissed on Commissioner's appeal (
. Commissioner's refusal to accept taxpayer's tax debt settlement
. Commissioner's refusal to accept adjustments (Balich)
. Commissioner's refusal to exercise s 113 discretion re default
. Commissioner's refusing of tax refunds sought by investor
. company director allowed to represent companies in court
. correctness and validity of assessments upheld on appeal, JGR
. Commissioner's decision not to allow serious hardship relief,
. Commissioner's decision to decline serious hardship relief,
. Commissioner's decision to decline serious hardship relief
. Commissioner's decision to refuse to amend assessments
. Commissioner’s discretionary powers to amend assessments
. Commissioner's investigation methods found to be "robust and
. Commissioner's decision not to allow financial relief upheld,
. Commissioner's decision not to allow financial relief upheld,
. Commissioner's decision to decline serious hardship relief,
. Commissioner's decision to decline serious hardship relief,
. Commissioner’s decision to refuse to amend assessments
. Commissioner's application for strike-out granted for amended
. Commissioner's application for strike-out granted for amended
. Commissioner's application for strike-out granted for first and
. Commissioner's application for strike-out granted for fifth causes of action, other causes of action stayed (Russell)
. Commissioner's application for strike-out granted for first and
. Commissioner's application for strike-out granted, proceedings
. Commissioner's application for strike-out granted, proceedings
. Commissioner’s application for strike-out granted, protest to
. Commissioner's application for strike-out granted, statutory
. Commissioner's application for strike-out partly successful
. Commissioner’s application for strike-out or various causes of
. Commissioner’s decision not to allow financial relief upheld,
. Commissioner's decision to decline serious hardship relief,
. Commissioner's decision to decline serious hardship relief,
. Commissioner’s decision to refuse to amend assessments
. Commissioner's application for strike-out granted for abuse of
. Commissioner's application for strike-out granted for abuse of
. Commissioner's application for strike-out granted for abuse of
. Commissioner’s refusal to accept late objections (Abatis, CA)
. Commissioner’s refusal to accept late objections (Raynel)
. Commissioner’s refusal to accept late notice of proposed
. Commissioner’s refusal to accept late notice of proposed
. Commissioner’s refusal to accept late notice of proposed
. Commissioner’s refusal to accept late objections (Wood)
. Commissioner’s refusal to accept taxpayer’s tax debt repayment

. strike-out of claim, application to strike out granted, no “second bite of the cherry” (Mawhinney) 30.11:54-56
. strike-out of duplicative claim, application for review dismissed, security for costs (Mawhinney) 27.3:33-34
. taxpayer companies and financial agent seeking to quash TRA decisions and seeking discovery orders against Commissioner (Russell, HC & CA) 12.10:29; 13.12:15; 14.9:68; 15.10:5
. validity of assessments challenged, appeal against striking out of validity cause of action, structured finance transactions (Westpac Banking, CA & SC) 21.2:25; 21.4:26
. validity of notice of response should be considered in challenge proceedings rather than judicial review (Alam & Begum) 21.6:49
. jurisdiction of High Court to approve payment proposal when bankruptcy notice issued (Wilson) 29.6:60-62
. land acquisition/development costs of property developer (Thornton Estates) 10.2:10
. land, dealer's stock on hand at end of year to be included in assessable income (Garwen) 7.6:31
. land, sale and buy-back arrangement, resale not “acquisition” (Junior Farms) 23.7:9
. land sale gains, effect of resource consent, TRA substituting Commissioner's original assessment (Beckham) 20.9:19
. land sale gains, intention/purpose of partners/partnership at time of acquisition (Boonas) 20.9:17
. land sale, oral agreement before introduction of interest clawback provision (s 129, ITA 1976) effective (McKay and Bell) 6.8:24
. land subdivision, assessability of profits after change in tax law (Prouse) 5.5:13
. Court of Appeal decision 6.2:26
. land subdivision, assessability of profits (Costello) 5.6:13
. Court of Appeal decision 6.2:27
. land subdivision by builder, assessability of profit from sale of personally-held land (Newman) 6.2:28
. Court of Appeal decision 6.11:27
. land subdivision, conveyance duty exemption denied for subdivider (Fulton Hogan) 9.6:24
. land subdivision costs, do accrual rules apply? (Thornton Estates) 7.2:41
. Court of Appeal decision 10.2:10
. land subdivision, subdivider cannot claim stamp duty residential property exemption (Bailie) 6.7:28
. land subdivision, taxable activity (RD Wakelin) 9.5:18
. land tax on land leased out commercially by charitable group (HC, AP 61/93) 5.6:15
. land, treatment as trading stock (Darnill v TRA and CIR) 5.12:17
. land value includes value of trees (Windermere Forests) 5.5:14
. late objections, factors that Commissioner must consider (Wilson) 6.10:25
. launch charter, activity not a business (Lawrence) 6.2:29
. lease inducement payment (Wattie & Lawrence) 9.8:25
. Court of Appeal decision 10.11:29
. lease surrender payment, capital/revenue distinction (Easy Park Ltd) 29.9:66-67
. revenue receipt (Easy Park Ltd) 30.9:72-73
. leasing by builder, activity other than making taxable supplies? (Morris) 9.10:9
. leave to appeal to Supreme Court refused
. no general or public importance (Henson Partnership, SC) 22.2:25
. not established that grant of leave in interests of justice (Chesterfields Preschools, SC) 22.2:26-27
. legal expenses incurred in obtaining contract for services not deductible (Fullers Bay of Islands, HC & CA) 16.10:84; 18.2:32
. legal professional privilege applicable to Commissioner can be waived by A-G only (Martinovich) 26.7:147-148
. legal professional privilege for IR in-house legal advice not waived (Accountants First Ltd) 26.8:31-32
. legal professional privilege, litigation privilege
. . Dinsdale 9.7:10
. . Glenharrow Holdings 15.3:13
. . legal representation, company represented by director, exceptional circumstances (Giovanni) 23.2:34
. . life insurers
. . double deductions for trading losses and loss on sale of subsidiary (AMF Life) 12.11:42-43
. . late payment charge on premiums (Colonial Mutual Life) 11.8:20; 12.6:17; 13.12:18
. . various tax issues (Colonial Mutual) 6.5:15
. . liquidated company, shareholder/liquidator's right to proceed with objection (Suzy Speed, Lone Oak Farms) 5.13:18
. . liquidation and summary judgment proceedings, malicious prosecution alleged in (Chesterfields Preschools) 24.4:37-38
. . liquidation, application for appointment of interim liquidator (Chesterfields Preschools) 30.2:19-20
. . liquidation, application for orders appointing replacement liquidator (Mercantile Developments Ltd) 30.10:79
. . liquidation, application for special leave to appeal by person wanting to act on behalf of taxpayer company (Central Equipment Co) 20.4:21
. . directions hearing, HC's final determination stands 20.5:20
. . liquidation, application for stay of proceedings pending appeal of liquidator (Chesterfields Preschools) 30.2:19-20
. . liquidation, application for stay of proceedings dismissed, Commissioner a creditor, appointment of liquidator did not perpetuate unlawful order (Accent Management; Lexington Resources) 26.9:32-33
. . liquidation, application for stay of proceedings dismissed, Commissioner entitled to bring proceedings as a creditor (Redcliffe Forestry Venture) 26.9:31-32
. . liquidation, application for stay of proceedings pending appeal dismissed (Bristol Forestry Venture) 25.11:35-36
. . liquidation, application for stay of proceedings pending appeal of HC’s refusal to approve compromises (Property Ventures Investments, CA) 22.7:43
. . liquidation, application for stay of proceedings pending determination of judicial review application, dismissed (Berrytime Land; Berrytime) 21.4:23
. . liquidation, application for stay or strike-out declined (Ben Nevis Forestry Ventures) 26.8:32-34
. . liquidation, application to restrain Commissioner from advertising liquidation proceedings (Property Ventures Investments) 22.1:55
. . liquidation, Commissioner as preferential creditor, claim to funds not limited to “book debts” (Strategic Finance, CA) 25.9:72-73
. . liquidation, Commissioner's application for liquidation order, company given week to pay outstanding tax debt and costs
liquidation, Commissioner's application for liquidation order successful (Charston Farms) 19.2:11
  . company prevented from raising counterclaim (Ngaturi Properties) 19.2:11
  . liquidation, compromise proposals unfairly prejudicial to Commissioner (Atlas Food & Beverage; FM 1) 22.3:17-19
  . liquidation “core debt” not quantified, case remitted back to High Court (Sisson, CA) 29.9:67-68
  . liquidation, court's discretion to liquidate insolvent trustee company (Newmarket Trustees, CA) 24.9:26-27
  . liquidation, grounds for setting aside statutory demands (Accent Management) 26.2:22-23
  . liquidation, insolvent companies should as a general rule be liquidated (Atlas Food and Beverage Ltd) 23.1:110-111
  . liquidation, PAYE trust, application for leave to appeal to Supreme Court granted (Jennings Roadfreight) 26.3:84
  . liquidation, PAYE trust ceases if PAYE not deducted in manner required under s 167(1) of TAA (Jennings Roadfreight) 27.2:17-18
  . liquidation, set-off not a “transaction” for voidable transactions provision purposes (Harlock) 26.2:16-18
  . liquidation, statutory presumption of insolvency (Chesterfields)31.4:176-177
  . liquidation, statutory trusts under s 167(1) of TAA survive (Jennings Roadfreight, CA) 25.11:29-30
  . liquidators, convictions under Revenue Acts not expressly included in Companies Act disqualification criteria (Kamal) 28.6:123-124
  . liquidators, misapplication of GST refund, compensation (Robertson) 30.5:153-154
  . loan guarantee payments, deductibility (McElwii) 9.8:25
  . loss attributing qualifying company, group loss offset not available (NZ Ostrich Export Co) 18.5:38
  . loss offset in group of companies, amended joint assessment (Golden Bay Cement) 7.3:35
  . Court of Appeal decision 9.2:5
  . Privy Council decision 10.11:28
  . loss offset in group of companies, determining whether group exists (BHL) 23.10:21-22
  . loss offset in group of companies, reversal (Hot Dip Galvanisers)11.7:27
  . lump sum settlement payment, deductibility (Barron Fishing) 9.1:25
  . lump sum tenancy inducement payment, assessability (CP 1287/95, 1299/95) 8.6:17
  . management fees paid to parent company, deductibility (Lockwood Buildings) 7.10:35; 7.14:14
  . Mareva injunction and charging orders upheld (Allen, CA) 16.8:25
  . Mareva injunction and court-ordered solicitor's undertaking preventing dissipation or disposal of assets (Chesterfield Preschools) 17.10:66
  . Mareva injunction and pre-judgment charging orders over trust assets (Skudder) 19.11:7
  . Mareva injunction halting access to bank account, GST refund made in error, application for rescission dismissed (Queen City Properties Group) 17.4:4
  . matrimonial property application out of time (Lambert) 5.3:8
  . misappropriated funds, whether assessable income (ATaxpayer) 9.9:22
  . motel sold while vacant, supply of a going concern? (Barratt Partnership) 7.5:32
  . Belton 9.10:10
  . motor vehicles, modified hatchback cars were "work-related" vehicles for FBT (Rog Doll Fashions) 6.13:24
  . no change of Inland Revenue policy 7.13:19
  . name suppression, open justice principle (Musuka) 27.8:13
  . New Zealand superannuitant surcharge, Magna Carta does not apply (Shaw) 9.7:11
  . Court of Appeal decision 11.5:10
  . newspaper advertising sold to non-residents (Wilson and Horton) 7.4:27
  . non-appointment appeal to Public Service Appeal Board, deductibility of costs (Hindmarsh) 5.2:19
  . objection on behalf of liquidated company, shareholder/liquidator's right to proceed (Suzy Speed, Lone Oak Farms) 5.13:18
  . objection rights to s 276 notice (deeming company to be agent of previous company) (Instant Finance) 7.2:44
  . obligation to pay tax, sovereignty and other arguments (Rupe) 20.3:129
  . DC decision 15.5:31
  . HC decision 16.3:53
  . parent company's liability for reassessed tax on dissolved subsidiary (BNZ Finance) 8.8:23
  . Court of Appeal decision 9.4:11
  . Privy Council decision 9.13:15
  . partnership expenses disallowed because incurred by previous partnership (Cooper) 7.2:39
  . PAYE convictions upheld, no bias (Henderson) 28.12:80-82
  . PAYE trust, application for leave to appeal to Supreme Court granted (Jennings Roadfreight) 26.3:84
  . PAYE trust ceases if PAYE not deducted in manner required under s 167(1) of TAA (Jennings Roadfreight, SC) 27.2:17-18
  . pollution prevention incentive, which landfill development costs qualify (Waste Management) 6.1:19
  . Court of Appeal decision 6.14:31
  . production of documents to Inland Revenue, s 17 of IRD Act (Green and Waugh) 4.8:19
  . public interest immunity, discovery (Hieber; London Continental) 14.2:16
  . purchase option surrendered, rent reduced, payments capital or revenue? (Union Steamship Co) 7.4:28
  . Court of Appeal decision 8.2:21
  . re-opening assessment (Hutchinson Brothers) 7.3:33
  . real estate agent's reimbursement, remuneration? (Norton) 7.1:29
  . recovery of GST debt, sovereignty and other arguments (Rupe) 20.3:129
  . DC decision 15.5:31
  . HC decision 16.3:53
  . recovery of tax debt
    . application for judicial review of Commissioner's decision to decline serious hardship relief granted (P) 26.4:62-63
    . application for judicial review of Commissioner's decision to decline serious hardship relief (Larmer) 22.2:30-31
    . debt disputed, double taxation argument flawed, no further dispute available (Pannure Consultants) 17.6:21
    . decision to decline serious hardship relief upheld, correct statutory test applied (Larmer, CA) 23.5:20-22
    . redundancy, meaning of "lump sum" (Alliance) 6.10:23
    . redundancy, retention incentive payment (Kerslake) 13.5:60
    . relocation payments to employees (Shell NZ) 5.7:19
  . Court of Appeal decision 6.4:21
. taxpayer to appeal to Court of Appeal 5.8:14
. remitted loan added back to partners’ income (Cooper) 7.2:39
. rental trust, charitable and non-charitable purposes
. Crown Forestry Rental Trust (HC) 13.9:95
. Latimer (CA) 14.7:4
. Latimer (Crown Forestry Rental Trust) (PC) 16.2:12
. repairs to boathed, deductible expenditure or capital? (Sherlaw)6.3:22
. representation, Mannix principle, companies must be represented in High Court by barrister or solicitor (Sovereign Books Ltd) 28.7:44-45
. residence, interpretation of permanent place of abode (Diamond) 28.4:34
. residence of NZ parent company’s foreign subsidiary (NZ Forest Products) 6.10:24
. residence, test for permanent place of abode (Diamond), interpretation of permanent place of abode
. application of test (Van Uden) 29.11:10-12; 31.2:9-11
. resigned trustees’ liability for GST (Chester Trustee Services) 14.11:22
. restraint of trade and inducement payments, assessability (Fraser)7.4:30
. Court of Appeal decision 8.1:14
. restraint of trade payments, assessability (Henwood) 5.7:18
. Court of Appeal decision 7.2:40
. retirement payment or redundancy payment? (Cranson) 10.6:16
. retirement village, no GST input credits on acquisition/ construction costs (Norfolk Apartments) 6.7:33; 7.3:32
. returns, amended treated as late objections, refused and not reassessed (Lawton, HC) 14.1:18
. Commissioner to reconsider application (Lawton, CA) 15.2:21
. returns fraudulent or wilfully misleading, time bar (Edwards) 28.9:21-23
. returns fraudulent or wilfully misleading, time bar (Great North Motor Co Ltd, CA) 29.9:62-64
. school attendance dues subject to GST (Tarakina Maori Girls’ College) 4.6:32
. secondhand goods credit for wool (McLean) 4.8:18
. Court of Appeal decision, not a secondhand good 6.1:20
. taxpayer to appeal to Court of Appeal 4.10:17
. section 17 notices, Commissioner’s entitlement to issue despite existence of court proceedings (Vinelight) 17.8:15-16
. security for costs
. . application for review of order (Reefdale Investments Ltd) 16.7:33
. . application to dispense with or postpone (Musuka) 28.1:95-96
. . Commissioner's application upheld (DT United Kingdom Ltd) 22.8:39
. . duplicative claims struck out, security for costs ordered (Mawhinney) 27.3:33-34
. . duplicative claims struck out, security for costs ordered (Mawhinney as Trustee of Forest Trust) 26.8:27-29
. . failure to pay, appeal struck out (Patterson) 26.2:11
. . waived (EngineerOnline Ltd) 26.1:46
. . seismic strengthening costs, deductibility (Colonial Motor Co) 5.10:16
. . Court of Appeal decision 6.5:14
. . service of notices, mail to post office boxes (Hieber; London Continental) 14.2:16
. . review of decision (Hieber) 14.4:11
. . settlement payment, employment dispute, apportionment (Sayer) 11.6:53
. . share exchanges, realisation? (State Insurance) 2.3:2
. . share forfeiture treated as disposal at market value, deduction denied (Saha, CA & SC) 21.3:28; 22.8:38
. . share sale losses, deductibility (InglisandStockwell) 4.6:25
. . share sale profits, capital or income? (Rangatira) 6.2:23
. . Court of Appeal decision 7.1:29
. . Privy Council decision 8.10:53
. . share sale profits, capital or income? (State Insurance) 2.3:2
. . share sale profits, forfeiture of shares treated as disposal at market value, deduction denied (Saha, CA & SC) 20.9:14; 22.8:38
. . share sale profits, insurance company not assessable on proceeds (National Insurance Co) 10.2:10
. . Court of Appeal decision 11.4:18
. . share sales by stockbroker as agent, whether business of share trading, onus of proof (Dowell, Estate King) 18.1:20
. . High Court decision overturned (CA) 19.1:16
. . judicial review application dismissed 18.1:21
. . share sales by supernannuation scheme constitute "dealing in shares" (Alexander and Alexander) 7.3:36
. . shareholder remuneration, whether excessive (Matthews Chemist;Troon Place Investments) 7.2:45
. . shares treated as trading stock (State Insurance) 2.3:2
. . ship sold from subsidiary to parent company in NZ, GST input credit (Union Corporate Services) 9.4:12
. . show homes, trading stock (Horizon Homes) 5.11:22
. . solicitor's undertaking
. . . Commissioner obtaining court-ordered solicitor's undertaking and Mareva injunction preventing dissipation or disposal of assets (Chesterfield Preschools) 17.10:66
. . to meet clients’ GST liability, breached (Bhanabhai, CA) 19.2:13
. . to meet clients’ GST liability, breached (Bhanabhai, HC) 17.10:69
. . to meet clients’ GST liability, breached, leave to appeal to Supreme Court denied (Bhanabhai, SC) 19.5:37-38
. . stamp duty, land developer allowed to claim exemption when land resold (Howick Parklands) 7.2:37
. . statement of position, matters raised not excluded (Delphi Fishing) 16.3:49
. . station wagons and FBT (Tisco) 2.8:2
. . statutory demand, application to set aside dismissed after breach of binding agreement (Elementary Solutions Ltd) 29.3:51-54
. . statutory demand reinstated, liquidation, trustee's GST liability (Chester Trustee Services) 14.11:22
. . statutory interpretation, “accounts receivable” (Strategic Finance, CA) 25.9:72-73
. . statutory interpretation, “acquisition” (Junior Farms) 23.7:9
. . statutory interpretation, s CC 1 of Income Tax Act 2007, "other revenues” (Vector Ltd) 28.9:23-24
. . stock, double deduction not available for opening stock (BASF) 9.8:24
. . struck-off companies
. . . Commissioner seeking to have them restored to register (Registrar of Companies) 14.11:21
. . . no status to continue objection, assignment of objection rights (Wire Supplies Ltd ) 17.8:16-17
. . . public and private interests favoured restoration (Commercial Management Ltd) 30.10:76-77
. . . summary judgment, jurisdiction, collateral proceedings not yet resolved (Mui, CA) 30.5:157-158
. . . summary judgment, no arguable defence (Russell) 26.7:143-145
. . . tax advice documents, non-disclosure right, list of names sought by Commissioner from accountant
. . . Blakely, DC 20.1:52
Credit card companies’ frequent flyer schemes

- tax agent, entitlement to appear before Court (Huston) 25.6:58-59
- tax credit availability when all income offset within group (Charity Finance) 10.2:11
- tax in dispute, interest to be paid by IR when tax already effectively refunded (Commercial Union General Insurance Company) 4.10:19
- tax residence tests under Fiji DTA (W) 24.3:18-19
- taxpayer claiming immunity from taxation, whether natural persons taxable, application of tax law (Keighley) 16.2:17
- test case designation (Erris Promotions; Wilson Black Associates; West Coast Developments) 14.12:57
- timeshare holidays, marketing/selling not GST zero-rated (Malololailai Interval Holidays) 9.3:25
- TRA can receive evidence to enable it to make a correct assessment (Dandelion Investments) 8.10:51
- TRA decision, subject to judicial review? (Darnill v TRA and CIR) 5.12:17
- trade tie agreements, service stations, lump sum payments, capital or revenue (Birkdale Service Station) 12.12:76-77
- trading profit received on settlement of company purchase, assessability (GPO Holdings) 7.7:41
- transfer and consolidation of proceedings (Muir) 26.1:54-55
- transfer of challenge filed in TRA to High Court (Great North Motor Co) 27.8:16-17
- transfer of challenge filed in TRA to High Court (Kensingtion Developments Ltd) 26.2:19-20; 27.4:59-61; 27.7:19
- TRA’s jurisdiction to assess on alternative ground (Beckham) 19.9:28
- unclaimed money, unpresented bank cheques
  - . Westpac Banking Corp, CA 21.8(I):21
  - . Westpac Banking Corp, HC 20.11:6
- unclaimed money, unpresented foreign currency drafts
  - . Thomas Cook, HC 14.3:17
  - . Thomas Cook, PC 16.11:11
  - . Westpac Banking Corp, CA 21.8(I):21
  - . Westpac Banking Corp, HC 20.11:6
  - . Westpac Banking Corp, SC 23.4:18-19
- “unless order” granted, security for costs (Mawhinney) 29.10:82-83
- “unless orders”, failure to comply (Petroulias) 26.1:53-54
- valuation of property for property speculation tax (Fox) 7.8:39
- wages, deductibility when employees working on capital improvements (Christchurch Press) 5.2:19
- warranty costs, timing of deduction (Mitsubishi) 5.2:18
- . Court of Appeal decision 5.12:14
- . Privy Council decision 7.5:26
- withholding tax, wording in IR 330 form honestly relied on Lim 6.1:17
- wool exporter, forward wool contracts and forward foreign exchange contracts are financial arrangements (Dewavrin Segard) 6.1:17
- yachts exchanged, not a taxable activity for GST purposes (Allen Yacht Charters) 6.2:29

Credit card transactions are financial arrangements

- access to Court documents sought by non-party (BNZ Investments) 22.2:25-26

Credit card companies’ frequent flyer schemes

- . BR Pub 95/6 7.5:7
- . BR Pub 99/5 11.7:12

Credit card payments for tax and social liabilities

- . fees payable to Commissioner 23.8:74; 24.10:65
- . new life insurance rules from 1 July 2010, grandparenting 21.8(II):54; 22.1:34-35; 55
- . credit card transaction duty repealed 10.4:32; 10.5:4
- . credit contracts, GST 18.5:130
- . credit reporting agencies
  - . supply of tax debt information by IR 29.4:62-66

Criminal activities – see Illegal activities

Crop price

- . included in sale and purchase agreement (QWBA) 4.4:8

Cross-border business-to-business neutrality

- . GST 29.5:89-93
- . Cross-border supplies of remote services
  - . GST 28.6:12-29; 29.5:93-96

Cross-border supplies of remote services

- . associated persons tests 11.9:10
- . research and development tax credits 20.3:39; 21.8(II):144

Crown forestry land

- . compensation paid under First Schedule of Crown Forest Assets Act 1989 exempt from tax 1.8A:1
- . Treaty of Waitangi settlements 16.10:8

Crown Forestry Rental Trust

- . charitable and non-charitable purposes
  - . Crown Forestry Rental Trust (HC) 13.9:95
  - . Latimer (CA) 14.7:4
  - . Latimer (Crown Forestry Rental Trust) (PC) 16.2:12

Crown Health Enterprises

- . depreciation on assets 6.5:7
- . imputation, CHEs cannot maintain ICAs 5.4:49

Crown research institutes

- . income tax status defined 4.1:4; 4.5:24
- . ineligible for research and development tax credits 20.3:39

Customs

- . goods forfeited to, deductibility (QWBA) 6.14:25
- . information sharing between IR and Customs
  - . minor amendment 31.4:130
  - . recovery of outstanding child support debt 20.3:106
  - . student loan borrowers, eligibility for interest-free loans 19.5:23

Customs and Excise Act 1996

- . consequential amendments to GST Act 8.11:27
- . correction of cross references in GST Act, s 12 8.11:26

Customs and shipping agencies

- . ACC levy reclassification 1.11:3
- . GST 4.1:8

Customs duty

- . gifts sent from overseas (QWBA) 5.3:6

Dairy companies

- . capital cost deduction repealed 6.6:42
- . proceeds of NZ Dairy Board share repurchase 14.11:52

Dairy farming expenditure

- . deductibility of certain expenditure 12.2:10

Dairy Industry Restructuring Act 2001 13.11:60

Damages – see also Compensation
. caused by dog (QWBA) 5.2:8
. court awards and out-of-court settlements, GST 1.11/4; 14.10:21
. faulty goods and lost business (QWBA) 7.5:23
. loss or damage to trading stock or consumable aids 7.5:9
. payments under the Human Rights Act 1993 for humiliation, loss of dignity, and injury to feelings

.. BR Pub 01/09 13.11:22
. .. BR Pub 05/12 17.6:4
. .. BR Pub 98/2 10.3:31
. property damage, GST input tax deduction (TRA 93/238) 7.13:30
. .. TRA has no jurisdiction to award costs or damages, taxpayer's claim struck out (TRA dec'n 13/2007) 19.10:18

Data matching between IR, DSW and ACC 3.2:11; 3.5:5

De facto relationships
. death and asset transfers 17.7:42; 19.3:86
. .. two-person partnerships, dissolution 21.8:152
. .. terminology changes across statutes 17.4:6-9

Death and asset transfers 17.7:41-44; 19.3:86
. .. two-person partnerships, dissolution on death of spouse, civil union partner or de facto partner 21.8:152

Death of KiwiSaver scheme member 19.1:29; 21.8(II):147

Death of taxpayer
. income statements 14.11:48-50
. .. income statements, who may confirm (OS 19/02) 31.4:173-175

Death of taxpayer
. .. standard practice statement RDC-3 10.10:4
. .. standard practice statement RDC-3.1 11.7:30
. .. standard practice statement SPS 09/01 21.2:16

Debentures
. .. no remission or maturity when payments suspended (TRA 94/18) 6.13:26
. .. purchase by issuing company 1.10:3-4
. .. redemption or cancellation, distribution in lieu of dividends 11.8:9

Debt
. .. bad debts – see Bad debts
. .. book debts
. .. .. acquired as part of business merger (Wrightson) 10.6:15
. .. .. acquired as part of business merger (Wrightson, CA) 11.4:20
. .. .. fixed or floating charge over uncollected book debts, company in receivership (Agnew) 13.6:44
. .. .. debt capitalisation, avoidance (QB 15/01) 27.3:25-29
. .. .. debt factoring and GST 10.5:23; 12.12:38
. .. .. BR Pub 00/07 12.8:9
. .. .. BR Pub 06/01 18.5:26
. .. .. .. provision restructured 17.7:57
. .. .. invalid asset transfers in reality loans (Allen) 22.2:23-24
. .. .. tax debts – see Tax debt
. .. .. transfer of debt to associate (debt parking) 11.6:6; 21

Debt forgiveness or remission
. .. accruals rules or gift duty? (QWBA) 5.12:12
. .. after bankruptcy discharge 1.8:A
. .. amounts remitted to be gross income 13.3:23
. .. consolidated groups 11.6:6; 12.12:65-66
. .. .. core debt remission rule 29.5:105-110
. .. .. double taxation under s 188(6), ITA 1976 5.4:33
. .. .. in consideration of natural love and affection
. .. .. .. accrual rules reform 11.6:5-6; 11.9:26; 20-22
. .. .. .. BR Pub 96/4 7.10:14
. .. .. .. BR Pub 96/4A 8.10:40

.. BR Pub 96/4A, notice of extension 11.9:33
. .. BR Pub 99/7 11.9:34
. .. trusts and resettlements 14.11:57
. .. land development encouragement loan remitted (QWBA) 6.8:16
. .. .. no gift duty when dividend arises 1.3A:39
. .. .. suspensory loans
. .. .. .. .. accrual adjustment not required when loan from specified government agencies remitted 6.12:34
. .. .. .. .. remission, income tax treatment 7.1:7

Debt securities
. .. denominated in NZ dollars, determination G30 18.5:140-141
. .. .. notice of cancellation 21.8(I):13

Deceased taxpayers – see also Trusts and estates
. .. death and asset transfers 17.7:41-44
. .. .. returns and income statements 14.11:48-50

Deduction notices
. .. compulsory deductions from defaulters’ bank accounts
. .. .. joint bank accounts (ANZ Banking Group) 10.4:53
. .. .. judicial review, agent, fraudulent use of corporate entity, notices issued lawfully (Enterprises Lakeview) 21.1:50
. .. .. judicial review, Commissioner’s seizing and retaining of funds pending outcome of case (Singh) 11.3:6
. .. .. standard practice statement RDC-3 10.10:4
. .. .. standard practice statement RDC-3.1 11.7:30
. .. .. standard practice statement SPS 09/01 21.2:16

Deductions
. .. .. accident compensation premiums and levies 11.1:15
. .. .. .. timing of deductions 11.1:18
. .. .. .. timing of deductions, 1998/99 base premiums 12.12:44-46
. .. .. .. timing of deductions, employers’ premiums 12.4:22
. .. .. accounting fees, timing of deductions (TRA dec’n 14/2007) 20.1:53
. .. .. accrual expenditure – see Accrual expenditure
. .. .. accrued leave liabilities in relation to staff transferred under business transfer (NZ Forest Research Institute, Horticulture and Food Research Institute) 10.9:13
. .. .. .. Court of Appeal decision 11.5:11
. .. .. .. Privy Council decision 12.6:20
. .. .. adjustments for changing accounting basis 13.11:47; 51-52
. .. .. application fee for special economic depreciation rates 4.9:7
. .. .. aquaculture improvement expenditure 6.12:25
. .. .. bad debts – see Bad debts
. .. .. bank charges, loan from shareholder to company (QWBA) 9.4:6
. .. .. black hole expenditure 26.7:58-60
. .. .. bloodstock, certain breeders’ and trainers’ expenses deductible (1989 Budget) 2.2:3
. .. .. bloodstock, certain breeders’ and trainers’ expenses deductible, correction to PIB 23.3:20
. .. .. borrowing-related expenditure (IS 13/03) 26.1:3-38
. .. .. break fee paid by landlord
. .. .. .. to exit early from a fixed interest rate loan (BR Pub 09/09; BR Pub 12/01) 22.1:13; 24.4:3
. .. .. .. to exit early from fixed interest rate loan on sale of rental property (BR Pub 10/20; BR Pub 12/03) 22.11:24-28; 24.4:4-5
. .. .. .. to vary the interest rate of a fixed interest rate loan

47
debts paid to public officials 14.11:57; 19.3:77
building ceremony expenses (QWBA) 6.9:18
building demolition costs (Lyttelton Port Co) 7.14:12; 9.7:11
building demolition costs (QB 14/08) 26.8:22-24
business cessation, no deduction for expenses incurred after cessation (QWBA) 5.1:12
business cessation, no nexus with income-earning activities (AA Developments (Ormiston) Ltd) 27.10:72-74
business not carried on, deductions disallowed (Slater) 7.8:42
business re-establishment, planning and legal costs, capital or revenue (96/081) 10.5:28
business relocation costs (IS 10/06) 22.8:20-37
business set-up expenses TRA 93/183 and 93/184 5.9:15
child care expenditure (QWBA) 4.6:31
claims disallowed, lack of evidence (TRA 97/021) 14.1:13
co-operative company distributions elected as being excluded from dividends 18.5:111-112
cost of acquiring option to acquire revenue account land (QB 15/13) 28.1:64-72
cost of appeal to Public Service Appeal Board (Hindmarsh) 5.2:19
cost of colt, existing breeding business required before deduction allowable (D v C of IR) 25.8:31-33
cost of flax, minerals, timber 9.12:33
cost of obtaining resource consent, capital or revenue (96/081) 10.5:28
cost of obtaining resource consent, capital or revenue (TRA 95/25) 7.5:33
cost of preparation, stamping, and registration of easements 14.9:30
BR Pub 98/7 10.12:47
cost of providing information to accountant (QWBA) 5.3:4
cost of relocating rental property on site (QWBA) 7.1:16
cost of stock yards (QB 12/01) 24.2:19-20
cost of stock yards (QB 12/05) 24.4:29-31
costs when development unsuccessful 23.4:2
dairy companies, capital cost deduction repealed 6.6:42
debts paid to maintain accountant's reputation, not deductible (TRA 95/25) 7.5:33
depreciation – see Depreciation
donations by Maori authorities 15.5:46; 20.3:97-99; 98
donations/gifts of money by close companies 15.5:59; 20.3:97; 98
donations/gifts of money by (public) companies 2.2:5; 20.3:97-99
depreciation – see Depreciation
depreciation – see Depreciation
dependence – see Depreciation
dependence – see Depreciation
dependence – see Depreciation
dependence – see Depreciation
dependence – see Depreciation
. road or track metalling or widening expenditure (QB 12/04) 24.4:26-28
. feasibility expenditure (IS 08/02) 20.6:12-37
. feasibility expenditure (IS 17/01) 29.3:15-42
. feasibility expenditure (TrustPower Ltd) 2016:46-48; 27.8:18-19; 28.3:30
. fees paid to subsidiary by property developer held to be capital in nature and non-deductible (Mainzeal) 12.10:27
. Court of Appeal decision 13.12:14
. fidelity fund levies (Accountants’ and Law Societies) 4.7:1
. film expenditure – see Film expenditure
. financial planning/services fees
. establishment fees paid to financial advisor (TRA 96/92) 11.6:52
. interim policy statement, March 1994 5.10:4
. investment portfolio fees (QWBA) 10.4:49
. public rulings (BR Pub 95/10, 95/10A) 7.7:1; 8.10:18
. investment portfolio establishment cost (TRA 97/14) 10.11:27
. fines
. fines and penalties (IS 09/01) 21.9:11-18
. licensees of licensed premises 6.13:11
. speeding (QWBA) 4.7:12
. trucking firm’s overloading fines (TRA 105/05) 20.9:15
. fishing quotas, transferable term, acquisition and conversion 12.3:8
. forestry
. cost of timber 9.12:33
. cost of timber (adoption of international financial reporting standards) 22.1:33
. cost of timber (Tasman Forestry) 11.4:19
. deductible expenses generally (QWBA) 4.10:9
. deductions other than under forestry provisions (Hill) 5.11:25
. land improvements 5.12:2
. land improvements destroyed or made useless, disaster relief provisions 17.1:47
. land improvements, new fencing (QWBA) 6.8:16
. planting and maintenance costs 2.6:10
. seedlings (QWBA) 6.5:11
. geothermal wells expenditure 19.3:62-63
. goods forfeited to Customs (QWBA) 6.14:25
. goodwill premium (Roy Ale) 1.6:3
. holiday pay
. accrued holiday pay 3.9:5-7
. power supply authority's deduction (King Country Electric Power Board) 6.14:41
. horticultural planting expenditure 17.1:44-46
. insurance premiums
. . endowment policy taken out to repay business loan, no deduction for annual premiums (QWBA) 10.5:25
. . loss of earnings or profits insurance 6.4:8
. . mortgage repayment insurance (QWBA) 6.9:19; 26.1:38
. . personal sickness/accident policies 6.4:8
. . insurer's (general) outstanding claims reserve, movement between opening and closing reserve 21.8(II):102; 23.1:94; 24.10:77-78
. . insurers’ overseas expenses/losses not deductible by NZ resident underwriters 6.3:7
. . interest – see Interest
. invention development costs (QWBA) 4.11:10; 5.6:11
. leases
. . business bought, no deduction for lease amortisation (TRA 95/50) 7.7:37
. compensation paid by tenant for failure to repair and maintain leased land 6.5:8
. farm cottage (QWBA) 7.8:32
. inadequate rental charged to relative, etc, deductibility of rent deemed payable (BR Pub 01/03) 13.5:3
. inadequate rental charged to relative, etc, deductibility of rent deemed payable (BR Pub 06/02) 18.5:30
. inadequate rental charged to relative, etc, deductibility of rent deemed payable (BR Pub 97/13) 10.1:1
. parking space (QWBA) 5.2:9
. payments under operating leases 11.6:24; 11.9:18
. personal property, no deduction allowable 5.4:32; 6.12:25
. premiums paid on grant or renewal of lease 6.1:2
. surrender payments (QWBA) 6.13:16
. legal expenses – see Legal expenses
. licensed premises operators
. . entertainment expenses (BR Pub 96/5) 7.12:1
. . fines paid by licensees 6.13:11
. . licensee's licence application costs (QWBA) 7.8:32
. . life insurance agent's expenses (TRA 93/143) 6.4:23
. . life insurance claims 26.4:56-57
. . loan guarantee payments (McElwee) 9.8:25
. . long service leave
. . company claiming deduction for provision (TRA 89/90) 3.4:4
. . expenditure on account, when incurred 8.6:5
. . losses
. . double deduction of investment losses prevented 5.4:30
. . foreign exchange loss (Brown) 7.5:34
. . futures market (TRA 92/19) 4.6:28
. . government stock sold by private investor (QWBA) 6.10:14
. . guarantor's loss when guarantee called on (QWBA) 9.8:25
. . guarantor's loss when guarantee called on (McElwee) 9.8:25
. . illegal activities (TRA 92/19) 4.6:28
. . investor in unit trust, no deduction (QWBA) 7.14:4
. . life insurer's double deductions for trading losses and loss on sale of subsidiary (AMP Life) 12.11:42-43
. . redemption of preference shares (TRA 91/75) 5.6:14
. . redemption of preference shares (unrealised) (TRA 92/84 and 92/83) 5.3:11
. . sale of assets (QWBA) 6.1:10
. . seismic assessment of building (QB 16/08) 29.1:3-8
. . share losses, husband and wife partnership (37/08) 23.9:10
. . share sales 4.5:32-35
. . share sales, compulsory acquisition (QWBA) 5.1:12
. . share sales (Inglis and Stockwell) 4.6:25
. . share sales (TRA 001/00) 13.5:61
. . share sales (TRA 92/103 and 92/106) 4.7:18
. . share sales (TRA 92/104) 5.3:10
. . lump sum settlement payment (Barron Fishing) 9.1:25
. . management fees
. stress management course fees (QWBA) 6.8:15
. structured finance transactions, tax avoidance arrangements (BNZ Investments) 21.7:23; 21.9:19
. subscriptions (QWBA) 7.2:28
. subsequent remission or cancellation of liability 13.3:23
. telephone costs
  . business based at home 5.12:2
  . shareholders (QWBA) 6.13:15
. transfer of business from harbour board to port company, deductions disallowed (Auckland Harbour Board) 10.7:14
. transfer of deductible expenses
  . superannuation funds 8.11:6; 13.11:40; 17.7:56
  . unit trusts, group investment funds, superannuation funds 13.11:38
. travel expenses
  . business calls made between home and work (QWBA) 6.9:18
  . companion's overseas travel expenses (QB 13/05) 26.1:40-44
  . costs of person who is both employed and self-employed (QWBA) 7.12:24
  . overseas travel expense claims 7.2:13
  . travel by motor vehicle between home and work 16.10:31
  . underground gas storage facilities 26.7:91
  . university fees paid before starting in business, deduction disallowed (TRA 91/190) 4.10:17
. viticulture expenses (QWBA) 6.8:15
. warranty costs, timing of deduction (Mitsubishi) 10.6A
  . Court of Appeal decision 5.12:14
  . High Court decision 5.2:18
  . interpretation statement 10.6A
  . Privy Council decision 7.5:26; 10.6A
. Website expenditure (QWBA) 12.8:21
. year 2000 (Y2K) expenditure (BR Pub 98/4) 10.11:3

Defence personnel in operational areas
.exempt income 19.3:68
.QWBA 5.7:10

Deferment of tax – see Tax in dispute

Deferral deduction rule 16.1:58-66; 17.1:74-75

Deferred payment licences
  . discounting by Land Corporation 1.8:2

Deferred property settlements
  . acquisition price under accrual rules 3.3:8
  . land sales by business taxpayers who provide vendor finance, timing of derivation of income (QWBA) 16.5:34-40

Demergers
  . issues for NZ resident shareholders
  . Australian companies (BHP Billiton, WMC, CSR) restructuring (QWBA) 15.6:22-23
  . proposed AMP group demerger (QWBA) 15.11:30-31; 16.4:31

Department for Courts
  . supply of information by IR re fines defaulters 10.11:26

Depreciation
  . abrasive blasting booths (including media recovery/recycling, dust extraction and ventilation systems) (DEP101) 29.9:59
  . aircraft 18.5:67; 19.3:82-83
  . airport runway safety area not depreciable (Queenstown Airport Corp Ltd) 28.7:47-50; 29.4:156-158
  . airport runways (concrete) 2.3:3
  . amalgamation of companies
    . non-qualifying amalgamation, associated persons 15.5:72-74; 19.3:78
    . qualifying amalgamation, depreciation deduction 15.5:72; 73
  . aquariums (DEP22) 9.2:1
  . asset improvements, grandparenting treatment amended 23.1:66-69
  . assets bought and sold in same income year, loss deduction (QWBA) 7.3:23
  . assets no longer used
    . but retained by taxpayer 7.4:16
    . write-off requirements (QWBA) 10.4:50
  . assets of former tax-exempt body sold at loss, apportioning depreciation deduction (NZ Apple & Pear Board) 10.3:44
  . assets purchased from associate, base value 9.12:4
  . assets recently acquired (QWBA) 6.14:25
  . assets transferred between associated persons 4.9:11; 9.12:6-8
    . non-qualifying amalgamation of companies 15.5:72-74; 19.3:78
    . SPS 07/05 19.9:16-25
    . SPS 07/05, correction 19.11:5
    . withdrawal of Commissioner's practice 8.8:1
  . assets transferred on death 17.7:44
  . assets under construction 12.9:21
  . automated meal feeders (DEP82) 24.10:13
  . automated milking systems (PROV23) 23.9:4
  . baby gear for hire (excluding child restraints) (DEP67) 20.5:5
  . bakery utensils (DEP30) 9.11:2
  . balance date, claims by taxpayers with non-standard 5.10:2
  . bedding (DEP30a) 10.3:5
  . bedding (hotels/motels, etc, and medical/laboratory) (DEP30) 9.11:2
  . benchtop pizza ovens and microwave ovens (commercial) (DEP89) 26.8:18
  . bird netting (DEP42) 10.9:6
  . black hole expenditure 26.7:58-60; 28.3:29-33
  . bloodstock 3.5A:2-3; 3.8:5-6; 4.5:25; 14.11:58-59
  . boat lift storage systems (DEP45) 12.6:10
  . builders’ planks (wooden) (DEP60) 19.1:5
  . QWBA 19.1:46
  . buildings acquired on or after 19 May 2005 18.5:65-69; 19.3:83
  . DEP62 (Part B) 19.7:5
  . buildings and structures acquired before 19 May 2005 (DEP62, Part A) 19.7:5
  . buildings, definition 22.7:17
    . clarified 23.1:66-69; 23.10:3-5
    . grandparented structures 22.7:17; 23.10:3-5; 24.3:5-7
    . meaning of "building" (IS 10/02) 22.5:24-44
    . buildings destroyed or rendered useless 17.1:47; 17.7:38-39
    . buildings, fit-out 23.1:66-69
    . buildings, provisional depreciation rates 22.7:13; 14-15
    . buildings, remedial matters
      . DEP79 23.10:3-5
      . DEPS1 24.3:5-7
      . buildings rented short-term (QWBA) 7.8:33
      . buildings, special excluded depreciable property 22.7:13-14
... higher maximum pooling value 5.10:3; 27.7:15
... pool can include items previously depreciated separately 5.10:1
... portable fences (galvanised steel) (DEP93) 27.7:18
... portable toilets (DEP44) 11.10:24
... potato cool stores (climate controlled) structure only, excluding climate control plant (DEP102) 29.10:41
... power authority's deduction (King Country Electric Power Board) 6.14:41
... primary sector assets 3.5A:2
... printing machines (DEP 84) 25.6:48
... prints and original paintings (QWBA) 10.9:12
... prints, paintings and drawings (DEP48) 15.1:12
... property not yet owned 10.12:37
... property previously used other than for income/business in NZ 10.1:5
... property under repair or inspection 10.12:38
... provisional economic rates 4.9:7; 20.5:6
... applying for determinations 21.8(II):150
... buildings 22.7:13; 14-15
... depreciation loading allowable 21.8(II):150
... buildings 22.7:13; 14-15
... determinations based on statutory formulas 21.8(II):150
... difference from special economic rate (QWBA) 7.2:32
... revocation of outdated determinations 21.8(II):150
... psychological testing sets (DEP55) 18.10:4
... psychological testing sets (PROV2) 6.10:6
... quad bikes (QB 12/02) 24.3:15-16
... radiocommunications rights 7.9:21
... rams (hydraulic/pneumatic) (DEP30) 9.11:2
... rapid DC car charging stations (DEP100) 29.7:12
... rates generally
... 25% loading for items purchased 16/12/91–31/3/93 3.5/4;
... 3.5A:1-3; 3.8:3
... buildings 17; 22.7:12-15
... certain aircraft and motor vehicles 19.3:82-83
... changing to a different depreciation rate for an item of depreciable property (QB 15/03) 27.4:30-36
... Commissioner's Table of Depreciation Rates (previously referred to as DEP1) 20.5:6
... from end of 1994-95 income year onwards 6.10:12
... loading rules changed for assets purchased after 20 May 201022.7:16
... revocation of outdated determinations 21.8(II):150
... record-keeping requirements 5.10:1
... recovery on sale of building, spreading income (QWBA) 6.1:9; 6.9:18-19
... recovery, remedial amendments 29.5:167-168
... rental appliances (QWBA) 6.11:22
... rental photocopy machines 1.6:7
... research and development tax credits 20.3:42
... eligible expenditure 20.3:49-50; 21.8(II):144-146
... ineligible expenditure 20.3:51-52; 21.8(II):144-146
... tax-exempt entities 20.3:54; 55
... reservation of title in goods purchased 8.11:7
... residential rental properties
... adjustment for change to private use (QWBA) 6.10:15
... chattels (various) (DEP30) 9.11:2
... chattels) (various) (DEP80) 23.10:6-7
... depreciation of items of depreciable property (IS 10/01) 22.4:16-47
... resource management rights 7.9:21
... review of general economic rates, if requested by taxpayer 5.10:2
... review of operation of depreciation rules, submissions invited 6.9:0
... review undertaken 1.6:6
... rifles, shotguns, pistols, firearms, fastening guns (explosive) (DEP20) 8.10:1
... right to use land (ANZCO Foods Ltd) 28.6:120-123
... satellites (geosynchronous orbit) (DEP68) 20.5:5
... scaffolding (DEP19) 8.8:3
... scaffolding planks, wooden (QWBA) 19.1:46
... secondhand assets 4.5:40
... security tags (DEP21) 9.1:1
... set-top boxes and personal video recorders (PVRs)
... with hard drive (PROV18) 20.1:20
... without hard drive (DEP66) 20.1:20
... shifts, machinery used for two or three shifts 5.10:2
... shop utensils (kitchen) (DEP30) 9.11:2
... skidoos (DEP30) 9.11:2
... skin therapy machines (DEP103) 30.7:145
... sound recordings, copyright 9.11:5
... special economic rates 4.9:7
... changes to rules from 2005/06 income year 17.7:39-41
... deduction for application fee (QWBA) 7.8:33
... depreciation loading allowable 21.8(II):150
... determinations based on statutory formulas 21.8(II):150
... determinations for assets acquired before 1 April 2005 21.8(II):151
... difference from provisional economic rate (QWBA) 7.2:32
... lease term not a relevant factor in determining estimated useful life (IS 10/05) 22.8:7-19
... speed humps (DEP65) 20.1:19
... sponsorship expenditure, depreciable property 14.9:40; 48
... stabilised turf systems (PROV 25) 25.6:49; 26.1:39
... stage (DEP30) 9.11:2
... static delimiters (timber industry) (DEP9) 6.11:16
... statutory right to claim 4.1:3; 4.9:2
... stockyard roof (QWBA) 7.8:33
... straight line method 4.1:4; 4.9:2
... supermarket trolleys 2.2:12
... surgical implant instrument sets (DEP3) 5.8:5
... tablet computers and electronic media storage devices (including smartphones and MP3 players) 26.4:48
... tags (security), draft determination 8.6:10
... tax-free allowances with depreciation component 21.8(II):69-70
... Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 18.5:65-69
... telecommunications, right to use capacity in Southern Cross Cable Network (PROV9) 14.1:10
... test chambers (DEP 72) 22.2:17
... tomato graders (DEP14) 7.13:23
... trademarks
... (QWBA) 9.6:20
... "right to use" (Simkin Trust) 14.3:18; 15.5:26; 17.1:30
. trailers (over 10 tonnes), rented for 1 month or less (DEP29) 9.11:1
. trailers used for short-term hire (draft determination) 10.3:7
. trough covers (polyethylene) (PROV8) 13.10:4
. trough covers (polyethylene) (PROV15) 18.7:30
. tugboats 3.4:4
. undersea maintenance equipment (DEP17) 8.2:9
. unused depreciable property, write-off 9.12:4
. update list of determinations issued 10.12:54-56
. Valab Committee recommendations supported by Government, review to be undertaken 3.2:21
. Website development expenditure (QWBA) 12.8:21
. whiteware rented out (QWBA) 6.11:22
. wind turbine generators (DEP36) 10.6:6
. wintering pads (rubber) (DEP57) 18.10:6
. wintering pads (rubber) (PROV5) 8.2:7
. wire (trawl) (DEP50) 15.5:18
. wood-turning machines (computer numerically controlled) (DEP28) 9.9:1
. wool combing machinery 7.3:20
. woven reflective mulch (DEP38) 10.7:4
. write-off for assets that can no longer be used 4.9:8; 5.10:1
. write-off for low value assets 5.10:2
. yachts (DEP12) 7.10:25

Derivation of income

- principles, transfer of land (Duthie, SC) 29.11:12-13

Determinations

- accrual – see Financial arrangements determinations
- accrual expenditure – see Accrual expenditure; Prepaid expenditure
- AIM – see Provisional tax
- CRS determinations – see Common Reporting Standard applied standard determinations
  - definition repealed 16.1:102
  - depreciation
  - . effect of repeal of Income Tax Act 1994 (QWBA) 18.4:15
  - . fees and procedures when applying 5.2:3
  - . fees and procedures when applying (QWBA) 6.13:20
  - depreciation rates – see Depreciation
  - . effect of taxpayer self-assessment 13.11:46; 48
  - . eligible relocation expenses 21.8(II):67-68
  - . determination DET 09/04 21.9:8-10
  - . fair dividend rate – see Foreign investment funds (FIFs)
    - . family scheme income
    - . Determination DET EE-11/01 23.6:3
    - . Determination DET EE-11/02 23.6:4
  - . financial arrangements – see Financial arrangements determinations
  - . hydroelectric powerhouses (PROV26) 27.4:11
  - . international tax disclosure – see International tax disclosure exceptions
  - . livestock values – see Livestock
  - . loss determinations
    - . failure to challenge correctness (TRA 02/01) 14.3:18
    - . losses to carry forward, company returns 10.10:11
    - . removal of redundant references from Act 15.5:80
  - . validity of notice (TRA 02/01) 14.3:18
  - . non-attributing active CFC determinations
    - . Determination CFC 2011/01 (TOWER Insurance Ltd) 23.3:7
    - . Determination CFC 2011/02 (TOWER Insurance Ltd) 23.3:8
    - . Determination CFC 2011/03 (Cigna APAC Holdings Ltd) 23.7:4
    - . Determination CFC 2012/01 (TOWER Insurance Ltd) 24.8:8
    - . Determination CFC 2012/02 (TOWER Insurance Ltd) 24.8:9
    - . Determination CFC 2012/03 (TOWER Insurance Ltd) 24.9:6
    - . Determination CFC 2013/01 (TOWER Insurance Ltd) 25.8:28-29
    - . Determination CFC 2014/01 (CIGNA APAC Holdings Ltd) 26.2:9; 26.2:10
    - . Determination CFC 2014/03 (TOWER Insurance Ltd) 26.7:31
    - . Determination CFC 2014/04 (TOWER Insurance Ltd) 26.7:32
    - . Determination CFC 2014/05 (TOWER Insurance Ltd) 26.7:33
    - . Determination CFC 2014/06 (TOWER Insurance Ltd) 26.7:34
    - . Determination CFC 2015/01 (TOWER Insurance Ltd) 27.10:43
    - . Determination CFC 2015/02 (TOWER Insurance Ltd) 27.10:44
    - . Determination CFC 2015/03 (TOWER Insurance Ltd) 27.10:45
    - . Determination CFC 2015/04 (TOWER Insurance Ltd) 27.10:46
    - . Determination CFC 2017/01 (TOWER Insurance Ltd) 29.10:48
    - . Determination CFC 2017/02 (TOWER Insurance Ltd) 29.10:49
    - . Determination CFC 2017/03 (TOWER Insurance Ltd) 29.10:50
    - . Determination CFC 2017/04 (TOWER Insurance Ltd) 29.10:51
  - . PAYE determinations made under s NC 1(2), contesting (QWBA) 16.1:22-24
  - . prepaid expenditure – see Prepaid expenditure; Accrual expenditure
  - . railroad passenger service electric multiple units (DEP95) 27.8:4
  - . research and development tax credit matters 20.3:58-59
  - . schedule (withholding) payments: amount regarded as expenditure
    - . honoraria paid to Plunket members 15.6:14
    - . honoraria paid to Plunket members (Det 09/03) 21.6:47
    - . honoraria paid to school trustees 13.7:51
    - . prize money 9.5:3
    - . screen production industry, daily allowances 15.8:14
    - . standard-cost household services – see Home-based services (standard-cost household services)
  - . wool/shearing sheds (DEP92) 27.4:10

Determining tax liability

- . GST incurred 7.13:12

Diplomatic Privileges and Immunities Amendment Act 1997  9.12

Diplomatic staff – see Overseas taxpayers

Director-shareholders

- . retrospective amendments to current account (TRA 97/119, 97/120) 11.11:10

Directors

- . failing to pay PAYE deductions to Commissioner, director aiding company to offend (Evans) 21.6:50
- . judicial review proceedings, legal representation, director allowed to represent companies in court (Chesterfields Preschools) 21.7:22
- . legal representation, director representing company in court, exceptional circumstances 23.2:34
- . liability for asset-stripping under s HD 15 (TRA 02/11) 28.1:98-100
- . liability for company's tax debt 3.2:17-18; 3.7:44-47

55
. interest and civil penalties 17.7:44
  . invocation of s HK 11 a disputable decision (Skudder) 21.7:25
  . invocation of s HK 11 in respect of struck-off company, judicial review (Spencer) 16.10:83
  . not employees of company (TRA 98/035) 11.9:76
  . revocation of election, remedial amendment 26.7:110-111

Directors’ fees
  . goods and services tax 12.9:9
  . BR Pub 00/09 12.11:3
  . BR Pub 00/09, notice of withdrawal 12.11:3
  . BR Pub 05/13 17.7:9
  . BR Pub 15/10 27.7:3-14
  . extension to persons such as board members 26.7:96-97
  . flow-through rule 26.7:96-97
  . included in monetary remuneration for s 75 and s 104A purposes 3.6:9
  . not payable when no amount specified in resolution (TRA 92/43) 5.2:17
  . scheduled payment rules (IS 17/06) 5.2:17
  . scheduled payment rules, non-resident directors (IS 19/01) 29.8:7-21
  . tax deductions from fees paid to GST-registered director 8.4:1

Disability support payments 31.4:110

Disabled people
  . tax-free earnings (QWBA) 5.7:9

Disability policies
  . key-person insurance policies (QB 17/06) 29.7:3-7

Disaster relief 16.2:10-11; 17.1:46-48
  . Canterbury earthquake – see Canterbury earthquake-related measures
    . definition of qualifying event 16.2:10; 17.1:48
    . replaced by emergency event definition 21.8(II):133
    . donated trading stock 18.5:114-115
    . Canterbury earthquake 23.6:19
    . improvements destroyed or irreparably damaged and made useless 18.5:114-115
    . Kaikoura/Hurunui earthquake 29.5:102-105
    . depreciation recovery income 29.5:102-105
    . roll-over relief for owners of revenue account property 31.4:137
    . late estimates of provisional tax 18.5:114-115
    . provisions repealed 21.8(II):133
    . remission of use of money interest 16.2:10-11; 21.8(II):133
    . Canterbury earthquake 22.9:11; 23.10:14
    . restorative grants 18.5:114-115

Disbursements by professional people on clients’ behalf, GST 6.1:5
  . beneficiaries’ IRD numbers 10.12:12
  . birth, death and marriage information held by Registrar-General of Births, Deaths, and Marriages 13.11:62
  . changes in imputation ratios, requirement removed 15.5:68
  . citizenship information held by Dept of Internal Affairs 13.11:62
  . disclosure of significant tax debt to credit reporting agencies, threshold 29.6:3
  . digital services for taxpayers 31.4:130-131

documents exchanged under DTA need not be disclosed by Commissioner (Chatfield) 28.7:42-43
  . exchange of information – see Inland Revenue
  . exemptions – see Financial arrangements entered into before 20 May 1999; International tax disclosure exemptions
    . fast tracking small simple disputes 10.12:42
    . FIF interests 21.8(II):143
    . foreign company and CFC interests 21.8(II):44-45
    . foreign trusts 29.4:24-37
    . information relating to superannuation contributions and withdrawals 12.11:22-23
    . information requested by IR – see Inland Revenue
    . information sharing – see Inland Revenue
    . insurance premiums paid to Switzerland or Netherlands 6.12:13
    . Netherlands removed from provision as result of DTA amendment 17.7:55
    . inter-related financial arrangements 11.6:28
    . interlocutory application by taxpayers, interrogatories not relevant and answers precluded by secrecy provisions (Hester) 15.6:13
    . IR 10 accounts information form 10.3:40
    . IR 10 financial statements summary 25.4:14-15
    . modernisation of rules 31.4:45-59
    . NZ-resident trustees of foreign trusts 18.5:107-111
    . private binding rulings 11.6:42
    . release by IR of information requested under Official Information Act or Privacy Act (GNL-170) 13.9:90
    . item withdrawn 28.6:115
    . release by IR of official information 4.11:1; 5.1:23
    . secrecy rule amended 23.8:25
    . supply of gaming information by IR to Ministry of Health and Dept of Internal Affairs for problem gambling levy purposes 16.1:87; 17.1:86
    . supply of information by IR to ACC 11.1:18; 12.4:22
    . maintaining secrecy 11.1:19
    . under Injury Prevention, Rehabilitation, and Compensation Act 2001 13.11:63
    . supply of information by IR to credit reporting agencies 29.4:62-66
    . supply of information by IR to Department for Courts re fines defaulters 10.11:26
    . supply of student loan borrower information by IR to Ministry of Education (repealed) 10.12:39; 19.5:35
    . tax advice documents, right of non-disclosure 17.7:47-51
    . documents the Commissioner has sought to be disclosed during litigation 21.8(II):116
    . list of names sought by Commissioner from accountant (Blakey, DC & HC) 20.1:52; 20.4:19
    . SPS 05/07 17.6:23-36
    . tax sparing arrangements (QWBA) 22.2:32
    . voluntary disclosure
      . notification of pending audit or investigation (INV-260) 12.2:58
      . notification of pending audit or investigation (SPS 07/02) 19.3:19
      . notification of pending audit or investigation (SPS 16/03) 28.7:29-32
      . reduced shortfall penalties (INV-250) 10.3:26
      . reduced shortfall penalties (INV-251) 14.4:16
      . reduced shortfall penalties (SPS 09/02) 21.5:13
  . reduced shortfall penalties (SPS 19/02) 31.4:157-172
Discount for early payment of income tax

Discovery

. application by tax agent for judicial review of District Court interlocutory decisions relating to compliance with discovery orders unsuccessful (Russell, HC) 15.12:50
. tax agent's appeal unsuccessful (Russell, CA) 16.10:81
. application that discovery sought by Commissioner be restricted to a time frame (TRA dec'n 006/2006) 18.6:41
. applications in relation to JGR avoidance template refused
. recall of interim TRA decisions refused, inconsistency claimed (TRA dec'n 014/2004) 16.3:52
. (TRA dec'n 002/04-006/04) 16.1:21
. (TRA dec'n 008/04) 16.2:13
. awarded against Commissioner, evidence exclusion rule (Glenharrow Holdings) 14.8:16
. awarded against Commissioner, general discovery (Giovanni) 23.7:9-11
. awarded to Commissioner, documents supporting statement in SOP, evidence exclusion rule (TRA 022/12) 26.7:138-139
. Commissioner's application for discovery of other banks' documents relating to similar transactions, secrecy (Westpac Banking Corp; ANZ National Bank, SC) 20.5:24
. Commissioner's application for discovery of taxpayer's accountants' tax advice documents (ANZ National Bank, HC & CA) 20.5:23; 21.5:9
. Commissioner's application for further and better discovery of documents (Beacham Holdings) 23.3:9
. Commissioner's application for further and better discovery of documents (Prophet Investments) 18.4:13
. Commissioner's application for general discovery against plaintiffs and non-party discovery against non-parties (RadioWorks Ltd; TVWorks Ltd) 21.8(I):18
. . application of evidence exclusion rule (RadioWorks Ltd; TVWorks Ltd) 21.8(I):18; 22.7:48
. . review of decision sought(RadioWorks Ltd; TVWorks Ltd) 22.7:48
. . Commissioners discovery obligations, application of s 81 of TAA (FAF Holdings Ltd) 28.8:28-29
. . general discovery by both parties ordered (TRA dec'n 03/08) 20.3:130
. . High Court limited order for discovery quashed (Cullen Group Ltd) 30.6:17
. . material exchanged under DTA, appeal denied (Chatfield & Co Ltd) 29.1:37-38; 29.5:203-204
. . public interest immunity (Hieber; London Continental) 14.2:16
. . taxpayer companies and financial agent seeking discovery orders against Commissioner (Russell, HC & CA) 12.10:29; 13.12:15; 14.9:68;
. . taxpayer's application dismissed on the basis of relevance (ASB Bank Ltd) 26.10:49-50

Dishonoured cheques

. Inland Revenue action 4.1:6

Disputes resolution/procedures – see also Challenges; Objections

. adjudication 8.3:20; 31
. . Adjudication Manager's delegated authority to make assessments (Marshall) 20.5:16
. . disputes process commenced by Commissioner (draft SPS, ED0099) 20.1:47-48
. . disputes process commenced by Commissioner (SPS 05/03) 17.3:47-48
. . disputes process commenced by Commissioner (SPS 08/01) 20.6:62-64
. . disputes process commenced by Commissioner (SPS 10/04) 22.11:91-92
. . disputes process commenced by Commissioner (SPS 11/05) 23.9:40-41
. . disputes process commenced by Commissioner (SPS 16/05) 28.11:39-40
. . disputes process commenced by taxpayer (SPS 05/04) 17.3:69-70
. . disputes process commenced by taxpayer (SPS 08/02) 20.6:87-89
. . disputes process commenced by taxpayer (SPS 10/05) 22.11:16-118
. . disputes process commenced by taxpayer (SPS 11/06) 23.9:77-78
. . disputes process commenced by taxpayer (SPS 16/06) 28.11:77-79
. . managing communications associated with dispute (QWBA) 15.12:62
. . role in the disputes resolution process (reproduced from Chartered Accountants Journal) 19.10:9-11
. . validity of assessments made following adjudication 17.1:82
. . Adjudication Unit renamed Disputes Review Unit from 1 July 2013 25.6:53
. . agreed adjustments, shortfall penalties (QWBA) 13.9:89
. . amendments to process by Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 17.1:53-63
. . application dates 17.1:57
. . completing the process 17.1:56; 18.5:137; 59-60
. . disputable decision, definition amended 17.1:62
. . remedial amendments 18.5:136-138
. . time frame for initiating dispute 17.1:57
. . appeal deemed abandoned, application for leave to appeal out of time (Russell) 18.4:12
. . appeal dismissed for want of prosecution (TJ Power) 17.7:62-63
. . appeal, new ground of assessment allowed to be raised (Zentrum Holdings) 18.6:43
. . application for recall of judgment striking out proceeding relating to gift duty (Faloon) 18.5:39
. . application for stay of proceedings pending appeal dismissed (Bristol Forestry Venture) 25.11:35-36
. . application for stay of proceedings pending test case result (Bage Investments) 11.11:12
. . application to adjourn litigation until disputes procedure completed (Alpe) 13.10:11
. . application to amend pleadings by way of declaration dismissed (North Harbour Nominees Ltd) 14.9:70
. . application to commence challenge proceedings out of time (Commissioner's application to strike out, exceptional circumstances, notices of claim lost in post (TRA dec'n 022/2004) 16.7:30
. . exceptional circumstances (Fuji Xerox) 13.6:50
. . exceptional circumstances (TRA dec'n 05/201) 22.3:17
. . no exceptional circumstances (Fuji Xerox, CA) 14.1:14
. . no exceptional circumstances (Mitchburn NZ) 10.11:29
. . no exceptional circumstances (TRA 11/09) 22.9:14
. . no exceptional circumstances (TRA 029/15) 28.6:117-118
. . no exceptional circumstances (TRA dec'n 5/2007) 19.3:26
. . no exceptional circumstances (TRA dec'n 12/2009) 21.7:24
. . audit by IR, process for resolving disputes (binding ruling not disputable decision) 8.3:11; 8.3A:2; 36
. challenge deemed withdrawn, leave to continue 26.7:141-142
. challenge notices introduced 23.8:22-23
. challenge process regarding correctness of assessments confirmed, strike-out application dismissed (TRA 02/12) 26.4:64-65
. challenge to process of making assessments dismissed (Sweetline Distributors) 16.5:29
. challenges before TRA or High Court 8.3:21
. Commissioner can issue assessments without completing disputes process, circumstances 23.9:46-49
. Commissioner unable to add new ground on appeal 17.9:66
. Commissioner's ability to settle tax litigation 8.3:21
. Commissioner's application to strike out notice of claim failure to file SOP (Vitasovich) 29.8:33-34
. Commissioner's refusal to accept late objections (TRA dec'n 13/2005) 17.9:63
. Commissioner's notice of defence struck out, asset stripping (TRA dec'n 12/2005) 17.9:64
. Commissioner's refusal to accept late objections (Wood) 11.6:53
. completion of the process 17.1:56; 59
. application to High Court 17.1:59-60; 18.5:137
. completion of the process 18.5:137
. conference with IR to settle issues 8.3:14; 19; 29
. disputes process commenced by Commissioner (draft SPS, ED0099) 20.1:42-43
. disputes process commenced by Commissioner (SPS 05/03)17.3:43-44
. disputes process commenced by Commissioner (SPS 08/01) 20.6:59-60
. disputes process commenced by Commissioner (SPS 10/04) 22.11:87-88
. disputes process commenced by Commissioner (SPS 16/05) 28.11:35-36
. disputes process commenced by taxpayer (SPS 05/04) 17.3:66-67
. disputes process commenced by taxpayer (SPS 08/02) 20.6:83-84
. disputes process commenced by taxpayer (SPS 10/05) 22.11:112-113
. disputes process commenced by taxpayer (SPS 11/06) 23.9:72
. disputes process commenced by taxpayer (SPS 16/06) 28.11:74
. disclosure notice, evidence exclusion rule, order preventing Commissioner relying on addendum to statement of position (TRA 084/02) 15.6:10
. . discovery awarded against Commissioner, evidence exclusion rule (Glenharrow Holdings) 14.8:16
. . disputable decision, company director's liability as agent for company's tax debts (Skudder) 21.7:25
. . “disputable decision”, remedial amendment to definition 23.8:23-24
. . dispute affecting multiple taxpayers 23.9:35-37; 23.9:72-73
. . disputes procedure not a vehicle for collateral grievances (Falone) 22.5:45
. . District Court's jurisdiction of $200,000 exceeded, some causes of action struck out (Palmer) 18.5:40
. . evidence exclusion rule – see Evidence exclusion rule
. . exceptional circumstances widened 23.8:21-22
. . fast-tracking of taxpayer-initiated disputes process in certain circumstances 23.8:23-24
. . fast-tracking of taxpayer-initiated disputes process in certain circumstances 23.8:23-24
. . disclosure, agreed statement of facts 10.12:42
. . final review 10.12:42
. . shortfall penalties 10.12:42
. . significant legal issues of precedent 10.12:41
. . TRA small claims jurisdiction 10.12:42
. . TRA small claims jurisdiction removed 23.8:20
. . withdrawal of INV-140 17.10:49
. . finalising agreements in tax investigations (INV-350) 10.8:4
. . finalising agreements in tax investigations (SPS 15/01) 27.9:24-30
. . general introduction to disputes resolution process from 1/10/96 8.3:1-9
. . GST assessments 17.1:70; 18.5:138
. . inconsistent treatment alleged, Commissioner applying to strike out (Michael Hill Finance (NZ Ltd) 28.2:17-19
. . interlocutory decisions/rulings of TRA cannot be appealed • Jiao 21.8(I):26
. . • TRA 33/00, dec'n 002/2005 17.1:31
. . • Wetherill, CA 16.11:12
. . judicial review – see Judicial review
. . • KiwiSaver matters 19.1:26
. . laws of Parliament and Revenue Acts applicable to Maori (TR 40/10) 24.9:37-38
. . leave reserved provision, scope (TRA 03/03, dec'n 9/2010) 22.7:49
. . legal services provided to non-residents relating to transactions involving land in NZ, GST zero rating
. process commenced by taxpayer
  | SPS 05/04 | 17.3:53-73
  | SPS 05/04, erratum | 17.4:25
  | SPS 08/02 | 20.6:65-89
  | SPS 10/05 | 22.11:93-118
  | SPS 11/06 | 23.9:50-78
  | SPS 16/06 | 28.11:50-83

. recovery of tax debt, debt disputed, no further dispute available, double taxation argument flawed (Panmure Consultants) 17.6:21

. refusal notices introduced 23.8:21-22

. response period for late disputes documents 28.3:75-76

. response periods, application of exceptional circumstances rule changed 23.8:21-22

. ruling on justiciable issues remaining in template cases (TRA 97/97, 97/96, 97/95, 97/101, 97/99, 97/100, 97/94, 97/98, 92/056, 92/055, 92/053, 92/054, 92/052) 11.10:32

. shortfall penalties 8.7:26

. statement of defence

. taxpayer's application for strike-out, evidence exclusion rule
  | (Te Akau Stallion Syndicate) | 24.9:28-29
  | statement of position | 8.3:15; 17.1:53-55; 30

. application for extension of time to file statement of position declined (Lopez) 30.10:77-78

. application for order preventing Commissioner relying on addendum to statement of position (TRA 084/02) 15.6:10

. disputes process commenced by Commissioner (draft SPS, ED0099) 20.1:44-47

. disputes process commenced by Commissioner (SPS 05/03) 17.3:45-47

. disputes process commenced by Commissioner (SPS 08/01) 20.6:60-62

. disputes process commenced by Commissioner (SPS 10/04) 22.11:88-91

. disputes process commenced by Commissioner (SPS 11/05) 23.9:37-40

. disputes process commenced by Commissioner (SPS 16/05) 28.11:36-38

. disputes process commenced by taxpayer (SPS 05/04) 17.3:67-69

. disputes process commenced by taxpayer (SPS 08/02) 20.6:84-87

. disputes process commenced by taxpayer (SPS 10/05) 22.11:113-116

. disputes process commenced by taxpayer (SPS 11/06) 23.9:73-76

. issuing “as soon as reasonably practicable” (TRA 016/14 and 017/14) 27.6:20-21

. matters raised not excluded (Delphi Fishing) 16.3:49

. prescribed form (TRA 007/13) 26.7:140-141

. response period (TRA 12/03) 24.8:14

. right of reply to Commissioner's SOP in taxpayer-initiated dispute (Faloon) 2511:36

. statutory process for challenging correctness of assessments confirmed (TRA 02/12) 26.4:64-65

. struck-off companies have no status to proceed with objections (TRA 21/02, 22/02) 14.12:62

. struck-off company has no status to continue objection, assignment of objection rights

. TRA 046/01, dec'n 001/2005 17.1:31

. Wire Supplies Ltd (HC) 17.8:16-17

. suspension of disputes process pending outcome of test case 31.4:66-67

. tax in dispute, half payment before challenge decided 8.3:21


. taxpayers’ agent’s affidavit inadmissible (TRA 97/97, 97/96, 97/95, 97/101, 97/99, 97/100, 97/94, 97/98, 92/056, 92/055, 92/053, 92/054, 92/052) 11.10:33

. test cases

. discontinuance of first challenge not abuse of process 23.1:109-110

. procedures 8.3:25

. suspension of dispute pending outcome of test case 17.1:58; 18.5:137

. timeframes

. disputes process commenced by Commissioner (draft SPS, ED0099) 20.1:35-40; 49-51

. disputes process commenced by Commissioner (SPS 05/03) 17.3:37-41; 49-51

. disputes process commenced by Commissioner (SPS 08/01) 20.6:41; 50-55

. disputes process commenced by Commissioner (SPS 10/04) 22.11:63-65

. disputes process commenced by Commissioner (SPS 11/05) 23.9:17-20

. disputes process commenced by Commissioner (SPS 16/05) 28.11:16-18

. disputes process commenced by taxpayer (SPS 05/04) 17.3:64; 71-73

. disputes process commenced by taxpayer (SPS 08/02) 20.6:68; 79

. disputes process commenced by taxpayer (SPS 10/05) 22.11:96-97

. disputes process commenced by taxpayer (SPS 11/06) 23.9:51-54

. R&D tax credit claimants 20.3:57-58; 21.8(II):146

. timeliness in resolving tax disputes (INV-170) 14.2:10

. timing of application of rules on tax in dispute and use of money interest 11.6:43

. transitional issues at 1/10/96 8.3:25

District Commissioner references removed 9.12:31

District Court

. District Court debt recovery proceeding not appropriate forum for assessment dispute (Huston) 25.6:58-59

District Court Rules

. Court's jurisdiction of $200,000 exceeded, some causes of action struck out (Palmer) 18.5:40

. Court's jurisdiction to cure failure to file notice of pursuit of claim (Kin San Cheang) 26.11:22-23

. Court's jurisdiction to hear Commissioner's claim to recover unpaid tax (Meenken) 20.5:22

. enlargement of time sought by Commissioner to file and serve notice of defence (TRA 032/01) 14.4:9

District health boards

. ineligible for research and development tax credits 20.3:39

District improvement exemption

. local authority trading enterprises 10.4:27

Dividend PAYE – see Resident withholding tax

Dividend withholding payments 1.1A:19-26

. additional tax and penalty tax 6.9:5

. amendments to avoid double counting of some debits and credits 1.8A:9

. calculating foreign dividend withholding payment (QWBA) 5.13:13
. consolidated groups of companies 6.2:4
  . dividend withholding payment accounts (DWPA) 6.2:4
  . . conduit tax relief 10.4:8
  . . consolidated groups, debit balance 11.9:8
  . . life insurers 2.3C:14-15
  . . life insurers, allocation deficit debit rules 2.3C:14-15; 17.1:77-81
  . . no credit or debit for overpaid DWPs not refunded 16.1:96-97
  . . share-lending arrangements 18.5:92-93
  . . share-lending arrangements, withholding tax on replacement payments 18.5:93-94
  . . dividends which must have FDWP deducted (QWBA) 5.13:13
  . . due date change, return and payment 2.9:16
  . . effect of company tax rate reduction on dividend withholding payment credit ratios 20.3:73-76
  . . exemption for charities and non-profit bodies 14.11:78
  . . formerly non-resident companies 8.11:21
  . . full explanation 1.1A:19-26
  . . further dividend withholding payment, relief provisions 16.1:83
  . . remedial amendment 17.1:84
  . . imposition on non-dividend repatriations 4.9:33
  . . liability, conduit tax relief 10.4:9
  . . local authorities 17.1:85
  . . loss reduction to meet DWPs (QWBA) 4.8:12; 5.4:10
  . . migrating companies 18.5:99; 100
  . . non-refundable tax anomaly amended 8.11:17
  . . NRWT rate on DWPs credited dividends 8.11:19
  . . offset of BETA balances 5.4:9
  . . overpaid tax applied to other tax liabilities 7.9:17
  . . payment due 20/1/94, reminder 5.6:5
  . . payment to Inland Revenue (QWBA) 5.13:13
  . . penalty tax 6.9:5
  . . . effect of company tax rate reduction 20.3:77
  . . . refund through offset of loss 5.4:10
  . . . repeal and phasing out of foreign dividend payment (FDP) provisions from 1 July 2009 21.8(II):40; 42-43
  . . . shareholder continuity provisions 6.12:21
  . . . tax paid by overseas companies, offset 5.4:2-9
  . . . transfers of overpaid DWPs not refunded, breach of shareholder continuity, effect on DWPs 17.1:63-64
  . . . use of money interest from 1/4/97 8.7:4

**Dividends**

. acquisition, redemption, cancellation of shares – distributions made in lieu of dividends 11.8:5
  . . associated persons transactions 5.4:47; 6.12:8
  . . Australian franked dividends (QWBA) 5.1:13
  . . building society 1.11B:4
  . . capital reserve distributed by company (TRA 93/67 and 93/68) 5.2:16
  . . cash dividends, GST status 6.14:3
  . . certain dividends derived by unit trusts and group investment funds on redemption of units exclude imputation credits 14.11:54-55
  . . co-operative company distributions
  . . . deductibility 22.10:57-58
  . . . election to exclude certain distributions from being dividends 18.5:111-112
  . . . crediting to shareholders’ current accounts
  . . consideration paid by way of crediting to accounts, no deemed dividends (TRA 003/00, 016/00, 017/00, dec'n 007/01) 13.9:96
  . . . crediting of dividends constituted "payment" before breach of shareholder continuity (Albany Food Warehouse Ltd) 21.6:51
  . . . declaration of unconditional dividend, crediting to account constitutes payment (TRA dec'n 07/08) 20.7:22
  . . . definition amended
    . . . Income Tax Amendment Act (No 2) 1992 3.7:3-17
    . . . Income Tax Amendment Act (No 2) 1993 4.9:42
    . . . remedial rewrite amendment 22.1:44-45
  . . . Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013
    . . . deposits to shareholder's account, assessability (Alexander) 7.13:29
    . . . Court of Appeal decision 10.8:14
  . . . disallowed deductions for private expenses assessed as deemed dividends (TRA 97/147, 97/148) 11.11:11
  . . . disposal of certain shares by listed PIE excluded income 26.7:129
  . . . dividend stripping, avoidance (Beacham) 27.3:30-31
  . . . dividend stripping, current view (RA 18/01) 30.4:5-8
  . . . dividend stripping, withholding tax amendments 22.1:44-45
  . . . exclusion from definition, revaluation of wine and whisky stocks 1.3A:39
  . . . exemption for inter-corporate dividends 4.1:3
  . . . fixed rate shares
    . . . . definition, remedial amendment 19.3:78-79
    . . . . issued before 30/7/91 4.3:2
    . . . . remedial amendment 23.8:99
  . . . franked Australian dividends, 1992 IR 3 Guide 4.1:10
  . . . . from foreign hybrids, foreign tax credits 18.5:115-120
  . . . from United Kingdom, foreign tax credit provision repealed 17.7:55
  . . . group investment funds
    . . . . excess imputation credits 14.11:54-55
    . . . . exemption extended to 31 March 1994 4.9:51
    . . . . pro-rata brightline test removed 8.11:2
    . . . . tax treatment of distributions from 10 June 1996 8.11:2
    . . . . implications for NZ resident shareholders of HHG plc capital reduction proposals (QWBA) 17.2:24-27
    . . . . position confirmed (Henderson Group Plc) (QWBA) 17.8:19
    . . . . implications for NZ resident shareholders on spinout or demerger of Australian companies (BHP Billiton, WMC, CSR) restructuring (QWBA) 15.6:22-23
    . . . . proposed AMP group demerger (QWBA) 15.11:30-31; 16.4:31
  . . . implications for NZ resident shareholders on Tower Ltd spin-off
    . . . . in kind or in specie distributions 1.11A:5-6
    . . . . from 1 October 2005 17.7:41-44
    . . . . inter-corporate dividend exemption repealed 3.2:3
    . . . . inter-corporate loan forgiveness, exemption repealed 1.3A:4
    . . . . intra-group dividend exemption within wholly owned group, requirement for common balance date removed 23.8:85
    . . . . low-interest loans, taxable benefit 7.9:2
    . . . . money taken from till by shareholders (TRA 92/94, 92/95, 92/96) 4.6:30
    . . . . non-cash benefits to non-executive directors 9.12:4
    . . . . non-cash dividends 29.7:8-11
Donations — see also Gifts

- trading stock/livestock, disaster relief 18.5:114-115
- Canterbury earthquake amendments 23.6:19
- deductions for Maori authorities 15.5:46; 20.3:97-99; 59
- donations/gifts of money by close companies 15.5:59; 20.3:97-98
- donations/gifts of money by (public) companies 2.2:5; 20.3:97-99
- BR Pub 95/4 7.3:3
- incentives increased 20.3:97-99
- limits simplified 15.5:59
- (QWBA) 4.6:20; 4.10:8
- remedial amendment 22.1:39
- donations/gifts in support of overseas mission services (Church of Jesus Christ of Latter-Day Saints) 31.3:174-177
- issue of receipts for donation tax credit purposes 28.7:33-40
- payment to religious organisation for entering lease not a donation, GST liability (TRA 97/092) 12.4:25
- to childcare centre (QWBA) 4.7:13
- trading stock and consumables, disaster relief provisions 17.1:47
- unconditional gifts and GST 2.4:3; 2.4B:1-3; 2.7:2

Donations rebate/tax credit

- administrative changes 31.4:42-43
- allowable organisations added 2.3A:1
- claims from 1999/2000 income year 9; 10.12:5; 11.9:20-21
- claim deadline extended for 1999/2000 12.12:59; 60
- eight-year time limit introduced from 2001/02 13.11:45
- simplification measures 12.12:59; 60
- technical amendment 14.11:78
- Cyclone Ofa 1.11B:2
- Cyclone Val 3.8:9
- donation in lieu of sending funeral flowers (QWBA) 6.3:15
- donation of goods or services (QWBA) 4.4:6
- (QWBA) 5.7:9
- donations placed in donation boxes (QWBA) 7.3:24
- donee organisations – see Charities
- function ticket, rebate claim for donation as part of cost (QWBA) 6.2:18
- information to be shown on donation receipts (QWBA) 5.8:9; 5.10:14
- maximum limit on tax credit for individuals removed 20.3:97-99
- maximum rebate for individuals increased 2.2:3; 15.5:59
- payments in support of overseas mission services (Church of Jesus Christ of Latter-Day Saints) 31.3:174-177
- payments made to private education or childcare centres, whether gifts, liability for GST (RA 14/01) 26.6:4-6
- payments made under arrangements where there has not been a true gift of money, tax credits recoverable (RA 11/01) 23.7:2-3
- payroll giving 21.8(II):71-74; 22.1:36
- South Island Snow Relief Trust 4.2:4
- state integrated schools (QB 18/11) 30.7:127-135
- state schools (QB 18/10) 30.7:119-126
- tertiary student association fees 7.6:5; 11.1:11; 15.5:3; 17.5:31
- testamentary gifts do not qualify (QWBA) 5.11:18
- transfers of excess tax 14.11:38

Donee organisations – see Charities

Double tax agreements
application for private or product ruling on an issue dealt with in a mutual agreement made under a double tax agreement (QB 08/03) 20.7:20-21

Australia: intention to renegotiate agreement 2.6:11

Australia: protocol in force 19.2:7; 20.8:11

Chile: agreement entered into force 19.2:7

China: no extension to Hong Kong (QWBA) 7.6:25

Clarification of empowering provisions 29.5:132-135

Clarification of override power 18.5:132

Czech Republic: agreement entered into force 20.8:11

discovery of documents exchanged under Korea DTA (Chatfield & Co Ltd) 28.7:42-43; 29.1:37-38; 29.5:203-204

entitlement to tax sparing credits on CFC income (Lin) 29.7:21-23; 30.4:38-39

leave to appeal to Supreme Court denied 30.7:146-147

exchange of information, Commissioner's right of access to obtain information (Avowal Administrative Attorneys, CA) 22.6:18-20

exchange of information in relation to all taxes 15.5:56

India: agreement amended 12.1:10

Netherlands Antilles: tax information exchange agreement 20.8:11

.. entered into force 20.9:13

.. non-resident contractors receiving schedular payments, relief from tax liability 22.7:33-34

Norway: agreement amended 10.9:5

.. NRWT on interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 09/05) 21.6:55-60

.. NRWT on interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 11/01) 23.3:14-19

overseas teachers and researchers deriving salaries in NZ 6.8:4

permanent establishment anti-avoidance rule 31.3:22-37

.. deemed source rule 31.3:36

.. hybrid mismatch rule for NRWT 31.3:37

.. Poland: agreement entered into force 19.2:7

.. references to unrelated persons 22.1:40

.. Russia: agreement signed 12.9:20

.. Singapore: protocol in force 19.2:7

.. South Africa: agreement entered into force 16.7:27

.. Spain: agreement entered into force 19.2:7

.. Taiwan: consequential tax amendments 9.12:1

tax residence tests under Fiji DTA (W) 24.3:18-19

tax treatment of foreign income when no DTA exists (QWBA) 5.7:11

.. TRA lacking jurisdiction to resolve DTA issues, UK pension not returned in NZ (TRA dec'n 7/2010) 22.5:48-49

.. United Arab Emirates: agreement entered into force 16.7:27

.. United Kingdom: agreement amended 16.7:27; 20.8:11

Drafting issues – see Legislative drafting issues

Drilling rigs, offshore

.. extension of exemption for non-resident companies 22.10:75

Driving licence

.. costs in obtaining limited licence, deductibility (QWBA) 7.3:21

Droughts

.. adverse events – see Adverse events

. drought rehabilitation loan scheme, GST implications 1.8:1

Dual resident companies

.. consolidated groups and foreign losses 19.3:69-70

.. technical amendment to definition 16.1:101

"Due and payable"

.. meaning (QB 15/07) 27.8:9-11

Due dates

.. assessment amended after original payment due date, due date for further tax assessed 7.7:24

.. December GST return 3.6:19

.. filing returns 3.6:5

.. payment of tax 3.6:12

.. Commissioner may not set retrospective due date (Withney) 10.6:18

.. resident withholding tax, technical correction 3.1:29

Duties

.. application of shortfall penalties 11.6:38

Duty-free shops at airports

.. GST on zero-rated supplies 3.6:18

Dwellings

.. attached to business

.. .. adjustment of costs 1.4:4

.. .. adjustment of costs (QWBA) 5.2:10

.. .. adjustment of costs (TRA 93/163) 5.9:16; 5.11:9

.. .. builder assessable on profit from selling house (QWBA) 5.1:12

.. .. definition of dwelling 23.1:68

.. .. for GST purposes 23.1:43-44; 23.8:75-76; 26.7:95

.. farm houses – see Farming or agriculture

.. GST exempt supply of property by way of lease 12.12:27

.. GST input tax deduction

.. .. apportioning consideration between dwelling and other real property 8.6:1

.. .. campground custodian's house (TRA 95/44) 7.10:39

.. .. deduction not allowable if private or exempt activity 7.9:32

.. .. motel under construction, GST on progress payments (QWBA)7.1:23

.. .. saddlery business run from house (TRA 93/135) 6.11:31

.. .. on-site accommodation not a fringe benefit (TRA 93/24) 5.1:19

.. .. on-site accommodation not assessable (TRA 93/163) 5.9:16

.. .. residential premises, definition of dwelling, depreciation 23.1:68

.. .. residential rental properties, depreciation

.. .. adjustment for change to private use (QWBA) 6.10:15

.. .. chattels (various) (DEP30) 9.11:2

.. .. depreciation of items of depreciable property (IS 10/01) 22.4:16-47

.. .. sale by trust, no income tax liability 7.9:1

.. .. stamp duty exemption

.. .. disallowed when purchaser resold land (TRA 94/34) 7.1:26

.. .. land developer who resold sections (Howick Parklands) 7.2:37

.. .. TRA 93/241 7.4:29

Early payment discount, income tax payment 17.1:50-53

Earnings certificates 10.12:9

Easements

.. granted for access to cables, capital payment (QWBA) 7.10:28

.. preparation, stamping and registration costs 14.9:30

.. .. BR Pub 98/7 10.12:47

"Economic Statement" of 19 December 1990 2.6:4-13
Education
. course expenses, deductibility (QWBA) 7.2:28
. education centres, booklet available from IR 4.1:12
. student grants and allowances, tax treatment 3.6:3
. training course does not count as remunerative work for income under $9,880 rebate (QWBA) 7.2:32

Election day workers
. tax rate changes from 1 October 2010 22.7:4
. tax treatment from 1 April 1995 onwards 6.12:22

Electronic business records
. electronic recording and new technology 3.1:6
. retention of business records (GNL-430) 15.12:57-61
. retention of business records (SPS 13/01) 25.3:8-20

Electronic communications 22.1:29; 28.7:12-15

Electronic filing
. employer monthly schedules 11.9:21
. GST-registered persons 30.5:51
. investment income payers 30.5:36-37
. tax returns 2.6:16; 3.6:4; 7.9:33
. . exemption (OS 19/01) 31.2:3-6
. . portfolio investment entities 19.3:61-62

Electronic recording of Inland Revenue interviews
. SPS 10/01 (replaces INV-330) 22.7:51-53
. SPS 12/01 (replaces SPS 10/01) 24.5:45-47
. tape-recording Inland Revenue interviews (INV-330) 12.5:47

Electronic signatures 28.7:14-15

Electronic storage media
. imaging of by Inland Revenue (SPS 10/02) 22.7:54-60

Electronic tax invoices, and debit and credit notes 3.6:17

Electronic tax payments
. when received in time
. . PRC-101 15.12:56
. . SPS 07/01 19.2:9-10

Embassies – see Overseas taxpayers

Embezzlement – see Misappropriation

Emissions units
. allocated to businesses under Industrial Allocation rules 23.1:88-89
. allocated to owners of fishing quota 22.10:76-77
. Permanent Forest Sink Initiative 22.10:77
. Projects to Reduce Emissions programme
. . provision of units and sale of units to third party, income tax treatment (BR Pub 08/03) 20.10:4-20
. . provision of units and sale of units to third party, income tax treatment (BR Pub 08/03) extended 26.10:31
. . supply of emission reduction services, GST treatment (BR Pub 08/04) 20.10:21-33
. . supply of emission reduction services, GST treatment (BR Pub 08/04), decision not to reissue 26.10:31
. . tax treatment of transactions 20.9:9-12; 21.8(II):94-99
. . aligned with climate change legislation amendments 23.1:88-89
. . GST 20.9:9; 21.8(II):94-95; 23.1:90; 23.8:79; 11-12; 97-99
. . GST, remedial amendment 23.1:90
. . remedial amendment, definition of revenue account property, non-Kyoto greenhouse gas units 23.8:81
. . technical amendments to trading scheme 24.10:66
. . trading stock, anti-avoidance rules 22.10:76
. . transfer under forestry rights agreements 22.10:76
. . transfers to interim entities under Treaty settlements 22.10:77-78
. . zero-rating of certain transfers under Negotiated Greenhouse Agreements 22.10:78

Employee allowances 26.7:37-49

Employee declaration forms 10.12:12

Employee, definition amended 13.5:39

Employee entitlement fund
. avoidance arrangement (HC Services) 26.7:139-140

Employee indemnity fund
. avoidance arrangement (TRA 11/10) 26.1:49-50

Employee or self-employed status
. club manager (TRA 96/74) 9.4:14
. courier drivers
. . casual relief driver employed by self-employed driver, PAYE (TRA dec'n 001/2006) 18.3:25
. . owner/driver couriers 3.4:4; 4.6:13; 5.1:5
. . owner/driver couriers (QWBA) 5.2:5
. determining employment status for tax purposes (IG 11/01) 24.5:3-25
. determining employment status for tax purposes (IG 16/01) 28.3:97-112
. employee or independent contractor 11.2:5
. full statement of Inland Revenue's policy 4.7:2
. GST liability
. . sex industry (TRA 4/99, 13/99) 11.10:29
. . taxi drivers (TRA 97/75) 11.5:9
. . housekeeper (full-time), not a contractor (QWBA) 6.8:19
. . journalists, tax treatment (QWBA) 7.13:26
. . loss clause included in contract to ensure self-employed status (QWBA) 6.11:23
. . oil well testers (TRA 93/45) 6.13:29
. . regular employee working at separate task on contract (TRA 94/47) 7.10:37
. . rental vehicle relocation drivers held to be independent contractors, PAYE (TRA dec'n 4/2009) 21.2:30
. . summary (QWBA) 4.8:8
. . travel agents operating as one company (TRA 82/92) 4.6:27

Employee share schemes
. arrangements that have the effect of reducing taxable benefit to employees (RA 15/01) 27.11:2-5
. changes to core rules 30.5:52-75
. . exempt schemes 30.5:71-73
. . scope of new rules 30.5:52-54
. . technical and transitional matters 30.5:74-75
. . date benefit received 30.5:13-15
. . FBT exemption for loan benefits to employee 8.11:4
. . reassessment if employee disadvantaged by restrictions 7.9:3
. . simplifying tax collection 28.7:8-11
. . use of PAYE system, technical clarifications 29.4:75-76

Employee start and finish
. assesseability of retraining payments on termination of employment 7.3:6
. . newspaper delivery persons (QWBA) 4.6:21; 6.1:11
Employer, definition amended

Employer monthly schedules

Employer opting out of PAYE system

Employer organisations

Employer superannuation contribution tax (ESCT)

Employment benefits

Employment income – see Remuneration

Employment-related expenses

Employment-related loans – see Fringe benefit tax

Employment-related remedial payments

Employment Relations Authority

Employment standards

Emus, valuation

Energy audits

Energy companies

Energy consumer trusts

Energy Efficiency and Conservation Authority

Engineering industry

Entertainers (non-resident)

Entertainment expenses

Environmental expenditure

Estate and Gift Duties Amendment Act 1990

Estate and Gift Duties Amendment Act 1992

Estate and Gift Duties Amendment Act 1995

Estate and Gift Duties Amendment Act (No 2) 1989

Estate and Gift Duties Amendment Act (No 2) 1992

Estate and Gift Duties Amendment Act 2005

Estate and Gift Duties Amendment Act (No 2) 1989

Estate and Gift Duties Amendment Act (No 2) 1992
Estate duty

Abolition Act 1993
charitable allowance raised to $100,000
Commissioner required to keep records for 15 years
deduction of dower right (Jersey customary law) (Estate RE Turner)
Repeal Act 1999
transfer of work from Wellington to Palmerston North IR office

Estate and Gift Duties (Termination of Exemption) Order 1997
issue estoppel, Trinity scheme (issue estoppel, Russell template scheme revisited (TRA dec'n 003/00, 016/00, 017/00)
estoppel per rem judicatum (issue estoppel, Russell template scheme revisited (TRA dec'n 003/00, 016/00, 017/00)
reassessment, legitimate expectation (TRA 003/00, 016/00, 017/00)
deduction of dower right (Jersey customary law) (Estate RE Turner)

Estate and Gift Duties (Termination of Exemption) Order 1997
issue estoppel, Trinity scheme (issue estoppel, Russell template scheme revisited (TRA dec'n 003/00, 016/00, 017/00)
estoppel per rem judicatum (issue estoppel, Russell template scheme revisited (TRA dec'n 003/00, 016/00, 017/00)
reassessment, legitimate expectation (TRA 003/00, 016/00, 017/00)
deduction of dower right (Jersey customary law) (Estate RE Turner)

Evasion of tax
failure to return income paid into various bank accounts, shortfall penalty(G/J Lupton)
application for leave to appeal to Supreme Court refused, propositions of law advanced untenable (Smith v R)
Commissioner's application to strike out claim re shortfall penalties successful (TRA 40/10)
criminal penalties
failed application for judicial review, investigation methods found to be "robust and practical" (Duncan)
failure to deduct or account for PAYE (QWBA)
shortfall penalty for evasion (TRA dec'n 19/2002)
GST, aiding and abetting, appeal against conviction and sentence, amount of reparation reduced (Allan)
increased penalties
penal tax – see Penal tax; Taxation Review Authority decisions
publication of evaders’ names
November 1992
(QWBA)
repealed
results of IR follow-up action
shortfall penalties
interpretation statement
interpretation statement, knowledge of unlawfulness
standard practice statement (INV-220)
standard practice statement INV-220 withdrawn
subjective recklessness (TRA 004/12)
wrongfully attempting to obtain refund
standard practice statements
evasion or similar act, shortfall penalties (INV-220)

Evidence
admissibility (TRA 021/11)
evidence exclusion rule
Commissioner unsuccessful in application to adduce new evidence in challenge proceedings (TRA dec'n 7/2006)
Commissioner's application for general discovery against plaintiffs and non-party discovery against non-parties (RadioWorks Ltd; TVWorks Ltd)
review of decision sought(RadioWorks Ltd; TVWorks Ltd)
disclosure notices
discovery awarded against Commissioner (Glenharrow Holdings)
disputes resolution process commenced by Commissioner (SPS 05/03)
disputes resolution process commenced by Commissioner (SPS 08/01)
disputes resolution process commenced by Commissioner (SPS 11/05)
disputes resolution process commenced by Commissioner (SPS 11/06)
disputes resolution process commenced by taxpayer (SPS 05/04)
disputes resolution process commenced by taxpayer (SPS 08/02)
rule not applying, new ground of assessment allowed to be raised on appeal (Zentrum Holdings)
statement of defence, taxpayers's application for strike-out successfully opposed (Te Akau Stallion Syndicate)
statement of position, “issues and propositions of law exclusion rule”
SPS 11/05
statement of position, matters raised not excluded (Delphi Fishing)
tax avoidance arrangement (TRA dec'n 04/2000, 05/2000)
Ex-gratia payments
Japanese ex-prisoners of war and civilian internees
minor amendment

Excess retention tax
amendment to calculation formula
minor amendments to definitions
rates confirmed for 1992
rates confirmed for 1989–90
repeal
restriction of types of dividends subject to ERT

Excess tax credits
date credit arises in respect of GST, alignment
previously allowed, recovery
Exchange of information
automatic exchange of information (AEOI)
double tax agreements
Exchange rates – see Foreign currency conversion and exchange rates

Exchange traded option contracts 1.9E:1-6

Exemptions from income tax

- adverse event family income support payments to farmers 1.8A:1
- aircraft operators (foreign international) 6.9:14
- amateur sports promoters 26.7:94-95
- inclusion of trusts in exemption 26.7:94-95
- non-residents 10.9:7
- Asian Development Bank salary 6.3:11
- charities – see Charities
- clergy, payments received from Church (QWBA) 5:26
- community housing entities 26.7:70-71; 28.3:88-91
- community taskforce allowance 3:1:16
- community trusts 16:1:67
- Crown forestry land settlements, compensation 1.8A:1
- Treaty of Waitangi settlements 16:10:8
- defence force or Police personnel serving in operational areas 19:3:68
- defence force personnel in operational area (QWBA) 5:7:10
- employee funeral expenses funds 16:1:67-68
- Energy Efficiency and Conservation Authority 12:6:8
- family scheme income includes certain exempt income 23:1:63-64
- FBT liability for tax-exempt organisations (QWBA) 4.4:10
- Forests Amendment Act 2004, native forest protection payments 16:8:19
- Rowallan and Hokonui survey districts, Southland 16:8:19; 16:10:80
- gaming machine income of gaming trusts 18:5:114
- High Performance Sports Centre Trust 14:12:46
- home-based services 16:1:68-69
- Determination DET 001: standard-cost household service for childcare providers 16:4:18-25; 17:4:10
- Determination DET 05/03: standard-cost household service for boarding service providers 17:10:54-64
- Determination DET 05/03: standard-cost household service for boarding service providers, change to formula reflecting removal of depreciation on buildings 24:5:40
- Determination DET 09/01: standard-cost household service for homeshare care providers 21:3:15-19
- Determination DET 09/02: standard-cost household service for childcare providers 21:4:10-15
- hospitals operated as charities by council-controlled organisations 20:3:107
- income exempt under another Act 6:3:13
- industrial research promoter (QWBA) 7:1:16
- Industry New Zealand 12:10:15
- inflation adjusted bonds, exemption repealed 6:12:26
- interest received for late payment of accident compensation (Buis & Burston) 17:7:62
- international organisations exempt under diplomatic privileges 9:12:31
- life insurance policy income 2.3A:2
- limited tax exemption for children (Budget 2012) 24:6:62-63
- remedial amendment 25:9:42
- local authority members’ remuneration 1.9:2
- members of Parliament, certain amounts 15:3:4
- Niue International Trust Fund 20:3:100
- non-profit groups (QWBA) 4.10:8
- non-resident offshore oil rig and seismic vessel operators 26:7:92-93
- non-resident petroleum mining companies 17:7:31
- non-resident shipping operators, reciprocal exemption arrangement, Papua New Guinea 14:9:62
- non-resident superyacht crew 15:5:56-57
- non-resident withholding tax not imposed on exempt income 19:3:78
- non-resident’s proceeds from disposal of share or option acquired under venture investment agreement 18:5:113
- overseas exempt income, not exempt when person becomes NZ resident (QWBA) 5.1:11
- (QWBA) 5.13:11
- overtime meal payments and sustenance allowances 21:8(II):64-70
- participation allowances 11:5:8
- payments by Nature Heritage Fund to landowners for protection of native forest 26:7:130
- pensions, annuities and allowances paid by Austrian Government to victims of Nazi persecution 1.8A:1
- pensions that reduce transitional retirement benefit entitlement 9:12:2
- portable New Zealand superannuation and veterans’ pensions, extension to certain Pacific countries 11:9:23
- racing stake money
- ...stake money won overseas 13:5:17
- ...trainers’ percentage of stake money (TRA dec’n 2/2008) 20:2:34
- ...reimbursements paid to volunteers 21:8(II):119
- ...repealed for certain milk treatment companies 1.2B:1
- ...repealed for inter-corporate dividends from loan forgiveness 1.3A:4
- ...repealed for primary producer and marketing boards 1.2B:1
- ...research funds, interest earned (QWBA) 5:1:10
- ...sale of land used for farming or agriculture, exemption also available to non-natural persons (BR Pub 96/8) 7:13:1
- ...sick, accident or death benefit funds 16:1:67-68
- ...sovereignty and other arguments (Rupe) 15:5:31
- ...DC decision 16:3:53
- ...HC decision 16:3:53
- ...Sport and Recreation New Zealand 14:12:46
- ...sporting bodies (QWBA) 4:10:8
- ...temporary exemption for new immigrants and certain returning New Zealanders ("transitional residents") 18:5:103-107; 19:3:83-86
- ...Tokelau International Trust Fund 20:3:100
- ...United Nations salary 6:3:11
- ...(QWBA) 5:1:11
- ...war and forces pensions 5:13:3
- ...work-related relocation payments 21:8(II):64-70
- ...eligible relocation expenses 21:8(II):67-68
- ...eligible relocation expenses (Determination DET 09/04) 21:9:8-10
- ...reasonable daily travelling distance 21:8(II):67; 21:9:6
- Exit inducement payments 13:5:18
- ...inducement fees found to be capital
- ...Fraser, CA 8:1:14

. . Commissioner's right of access to obtain information (Avowal Administrative Attorneys, CA) 22:6:18-20
. . Netherlands Antilles 20:8:11; 20:9:13
. . use of s 17 notice (Chatfield) 30:2:20-22
. . IR – see Inland Revenue
Export market development expenditure refunds

- effect on ICA

Exports

- export market development expenditure tax credits, refunds debited to imputation account, further income tax

- remedial rewrite amendment to ITA 2004

- export performance incentives (TRA 92/162)

GST – see Goods and services tax

Extension of time

- application for order to review liquidator's rejection of proof of debt for GST (Fatac)
- filing of appeal (Fatac)
- filing of cases stated in TRA (TRA 97/47–97/74)
- filing of returns

- application does not need to be in writing

- taxpayers without tax agents (RDC-1)

- taxpayers without tax agents (SPS 09/03)

- filing of returns by tax agents

- group companies

- group companies (QWBA)

- provisional tax instalments

- qualifying company elections, new companies, time limits

Extra emoluments/extra pays

- alignment of tax rates from 1 April 2010

- election of appropriate tax rate

- lump sum payments of backdated accident compensation (Hollis)

- remedial rewrite amendment

- restrictive covenant and exit inducement payments

- secondary employment, tax rate

- tax rate changes from 1 October 2010

- thresholds raised progressively from 1 October 2008 to 1 April 2011

- some increases repealed

- top rate increased from 1 April 2000

Extra pay rebate (repealed)

Families Package (Income Tax and Benefits) Act 2017

- Best Start

Family benefit abolition

2.6:10; 2.9:21; 3.6:13

Family support and family plus from 1 October 1999

- abusive tax position, shortfall penalty (TRA 18/11)

- applying for tax credits simplified

- Best Start

- changes to administrative processes

- child tax credit

- independent family tax credit renamed

- phasing out

- compulsory deductions from defaulters' bank accounts

- standard practice statement RDC-3

- standard practice statement RDC-3.1

- standard practice statement SPS 09/01

- definition of principal caregiver amended by Health and Disability Services (Safety) Act 2001

- families resident overseas

- family plus

- family scheme income

- attributable fringe benefits included

- Canterbury earthquake relief determinations

- definition broadened

- definition excludes educational bursaries

- definition excludes payments of capital nature and windfalls

- definition of “other payments” amended following Canterbury earthquake

- definition of “other payments” amended to exclude foster care allowances

- deposits to main income equalisation account included

- employment benefits included

- family scheme income statements, separate returns

- family tax credit

- alignment of rates from 1 April 2018

- entitlement amounts and abatement thresholds increased from 1 October 2008 to reflect CPI movements

- guaranteed minimum family income tax credit renamed

- increased for under 16s from 1 April 2012

- “net income” defined

- net income level increased from 1 April 2008

- payment to principal caregiver

- Working for Families indexation

- income threshold increases

- main income equalisation scheme amendments

- minimum family tax credit

- net family scheme income, clarified

- net income level (prescribed amount) increased

- parental tax credit

- abatement formula

- calculation

- calculation when period spanning two years

- “cross-year” situations

- entitlement periods

- exchange of information with Dept of Labour

- increased and extended

- minor clarifications

- recognition of civil unions and de facto relationships

- remedial amendments

- simplified calculation of taxable income

- transitional residents excluded

- "Working for Families"

- abatement rate increased from 1 April 2012

- abatement rate increased from 1 April 2016
. abatement rate increased from 1 July 2018 31.4:115
. abatement threshold decreased from 1 April 2012 23.6:20-21
. abatement threshold increased 18.3:12
. access to back years where taxpayer not IR3 filer 31.4:114
. adjustments to prevent under/over payments 31.4:117-118
. average abatement rate, threshold and family tax credit rates repealed 31.4:115
. changes arising from Families Package 2018 30.2:4-6; 30.5:121
. consequential child support changes 16.6:12
. definition of dependent child amended 22.9:10
. definition of full-time earner broadened for purposes of in-work tax credit 24.10:36-37
. delivery improvements 11; 16.6:7
. entitlement of person caring for child on temporary basis 28.3:214-130
. entitlement of spouse of deceased veteran 27.5:33
. entitlement to offset business losses against tax credit (TRA 12/02) 24.8:11-12
. exclusion of investment losses from income calculation 22.7:24
. family support rates and abatement threshold increased 8; 11; 16.6:7
. in-work payment 16.6:7; 19.3:74-75; 8-10
. in-work payment and ACC 16.6:9-10; 19.3:74
. in-work payment and paid parental leave 16.6:10; 19.3:74-75
. in-work payment for continuous eligible periods 19.3:75
. in-work tax credit increased from 1 April 2016 28.1:92-93
. indexation amendment 24.10:83
. indexation (CPI) of abatement threshold removed 22.7:24
. names of tax credits changed from 1 April 2007 20.3:125
. overpayments in 2008-09 income year 21.1:37
. phasing out of child tax credit 10; 16.6:7
. payment to beneficiaries 31.4:115
. reduction in abatement rate 18.3:12
. residence test for tax credits amended 24.10:38
. ring-fencing of family support 16.6:8; 19.3:75-76
. shared care arrangements 16.6:10; 19.3:75
. tax credit provisions clarified and improved 26.4:44-46
. Taxation (Working for Families) Act 2004 16.6:7-12
. technical and drafting amendments 19.3:76; 22.1:43
. writing off additional instalment in some years 20.3:126
. writing off overpayments associated with additional paydays 16.1:70-71

Family support tax credit scheme (before 1 October 1999)
. abatement threshold increased to $17,500 (from 1 Oct 1989) 1.2:3
. abatement threshold increased to $20,000
. (from 1 Oct 1994) 6.1:3; 6.4:12; 6.12:25
. assessable income . . depreciation adjustment 1.3A:41
. . overseas pensions 2.3A:9
. . birth certificates required 5.4:46
. . board and lodging supplied free
. . effect for family support (QWBA) 6.8:19
. . business losses (QWBA) 5.2:12
. . child leaving school (QWBA) 5.6:9
. . child living overseas (QWBA) 7.4:22
. . child support paid or received, effect on family support entitlement (QWBA) 7.8:35
. . child turning 18, entitlement (QWBA) 6.14:26
. . family benefit abolition, consequential amendments 2.6:10; 2.9:21; 27
. . income bands decreased 3.6:15
. . increase at 1/1/98 9.8:1
. . increase at 1/7/96 8.5:6
. . increase to be automatic (October 1993) 5.1:8; 5.4:44
. . Inland Revenue to make payments to non-beneficiaries from 1 April 1993 4.9:49; 5.11:12
. . LAQC loss not deductible (QWBA) 6.5:12
. . livestock revaluation income (QWBA) 5.8:10
. . losses brought forward cannot be deducted (TRA 96/17, 96/20) 8.4:14
. . losses/profits from separate business activities cannot be offset (QWBA) 6.9:21
. . orphan's benefit payable, no family support entitlement 8.5:12
. . overpayment deducted from income tax refund (QWBA) 5.1:13
. . overseas trip by parents, effect on entitlement (QWBA) 6.14:27
. . part year entitlement, parent and child leaving NZ (QWBA) 6.13:18
. . payment to only one parent 1.8A:9
. . recovery of overpayments of family support 10.10:5
. . refugees’ entitlement (QWBA) 6.13:19
. . rental losses 6.3:6
. . Social Welfare Department . . information exchange with Inland Revenue 5.4:45
. . payment of family support for four weeks after cessation of benefit 6.12:20
. . transfer of family support administration to DSW proposed 2.4:4
. . timber sales income spread, no effect on family support entitlement (QWBA) 6.7:26
. . unsupported child's benefit payable, no family support entitlement 8.5:12

Farming or agriculture
. agricultural development expenditure allowable 3.1:21
. casual agricultural workers/employees . . tax rate changes from 1 October 2010 22.7:4
. . tax rate, and distinction from seasonal employees, pre-1/4/95 5.10:5
. . taxation, and distinction from seasonal employees, 1/4/95 onwards 6.12:22
. . cattle stops, deductibility of expenditure (QB 12/03) 24.4:22-25
. . dairy farming, deductibility of certain expenditure 12.2:10
. . development expenditure allowable 8.5:12
. . disaster relief provisions 16.2:10-11; 17.1:47; 18.5:114-115
. . drainage system, deduction for replacement cost (QWBA) 6.11:21
. . employers, checking validity of employee exemption certificates 28.3:72
. . expenditure on developing farm properties for resale (TRA 92/118) 4.8:15
. . expenditures on conversion of land from one farming or agricultural purpose to another 16.6:18-30
. . farm houses . . apportionment of total value for GST on sale of farm 3.5:2
. . . apportionment of total value for GST on sale of farm (QWBA) 4.10:12
. . . deductibility of farm house expenses (IS 17/02) 29.4:82-101
. . . deduction for business use, s 212(5) of GST Act 3.5:2
... deemed registration of unincorporated body, GST assessment (TRA 97/87) 11.8:20
... landowners were de facto farming land (TRA 12/99) 12.2:62
... no input tax credit at commencement of subdivision and sale (TRA 96/104) 11.7:26
... (QWBA) 5.3:5
... supply of farm land by trusts to partnerships (Bayly, CA) 11.1:34
... supply of farm land by trusts to partnerships (Bayly Trust) 10.2:12
... supply of land to farming partnership (Nelson) 13.6:48
... TRA 93/142 5.9:14
... sharemilking, taxable activity for GST? (QWBA) 6.10:17
... snow relief (July/August 1992) 4.2:4
... special assistance paid by Social Welfare 4.3:4; 4.4:3-4
... special farm ownership accounts 2.3:A:1
... (QWBA) 4.10:7
... withdrawals without payment of withdrawal tax 10.7:5
... stamp duty exemption, first farm (QWBA) 4.8:13
... (TRA 94/124) 6.14:34
... stock yard expenditure, deductibility (QB 12/05) 24.4:29-31
... subdivision of farm land, taxable activity? (TRA 92/44) 4.6:33
... (TRA 96/104) 10.7:14
... supply of farm land by trusts to partnerships, taxable activity, GST (Bayly) 11.1:34

Farmstay – see Homestay/farmstay

FATCA – see Homestay/farmstay

Feasibility expenditure
... deduction (IS 08/02) 20.6:12-37
... deductibility (IS 17/01) 29.3:15-42
... deductibility (Trustpower Ltd) 26.1:46-48; 27.8:18-19; 28.8:30

Fertiliser – see Farming or agriculture

Fidelity fund levies (Accountants’ and Law Societies) 4.7:1; 6.7:23

Fijian tax credits, tax sparing (QWBA) 9.10:6

Film expenditure
... deduction for “New Zealand film” expenditure (QWBA) 5.12:13
... effect of government screen production payments 21.8(II):101-102
... large-budget screen production grants 16.1:69; 20.3:126; 21.8(II):102; 22.10:88
... Screen Production Incentive Fund grants 21.8(II):101-102; 22.10:88
... film investment losses 12.2:64
... increased by fraud (TRA 98/57) 12.2:64
... special partnership, limited recourse loans (Peterson, HC) 14.3:16
... taxpayer "person affected" by avoidance arrangement (Peterson, CA; Peterson, CA) 15.3:10
... taxpayer "person affected" by avoidance arrangement (Peterson (No 2), HC) 14.7:7
... taxpayer wins appeal to Privy Council, tax advantage not obtained by tax avoidance (Peterson, PC) 17.2:21
... interest component of reimbursement for film production expenditure 15.5:75
... judicial review application, Commissioner refusing tax refunds sought by investor partners in film partnerships on strength of Peterson decision, late objection (Dunphy) 22.5:46-47
... limiting of deductions 11.6:34; 11.9:3
Film production industry

. government screen production payments 21.8(II):101-102
. large-budget screen production grants 16.1:69; 20.3:126; 21.8(II):102; 22.10:88
. Screen Production Incentive Fund grants 21.8(II):101-102; 22.10:88
. services provided in making videos and films in NZ under contracts with non-residents (QWBA) 19.1:47
. withholding payments
. determination of expenditure incurred in production of specified payments, daily allowances 15.8:14
. withholding tax rate 15.8:13; 15.9:30

Film renters, non-resident

19.3:78

Finance leases – see Leases

Financial advisors, independent

. commissions, withholding tax liability (QWBA) 12.7:13

Financial arrangements determinations

11.6:28
. arrangements subject to Determinations G22 and G22A 22.10:90-91
. Commissioner may cancel before issuing replacement 17.1:87
. determinations issued
. Agreements for sale and purchase of property denominated in foreign currency: discounted value of amounts payable (G21A) 8.4:4
. Agreements for sale and purchase of property denominated in foreign currency: exchange rate to determine the acquisition price and method for spreading income and expenditure (G29) 8.4:7; 8.4A
. Apportionment of income and expenditure on a daily basis (G1A) 1.7A:1
. Debt securities, finance leases and hire purchase agreements denominated in NZ dollars (G30) 18.5:140-141; 21.8(I):13
. Deferred property settlements denominated in New Zealand currency (G17B) 3.9:9; 3.9A:2-10
. Discounted value of amounts payable in relation to deferred property settlements denominated in a foreign currency (G21) 1.9A:14
. Discounted value of amounts payable in relation to deferred property settlements denominated in NZ currency (G17A) 1.9A:4
. Discounted value of amounts payable in relation to trade credits denominated in a foreign currency (G20) 1.9A:8
. Discounted value of amounts payable in relation to trade credits denominated in NZ currency (G16A) 1.9A:1
. Exchange traded options contracts (G19) 1.7A:18
. Financial arrangements denominated in currency other than NZ dollars (G9A) 1.7A:8
. Financial arrangements denominated in currency other than NZ dollars: an expected value approach (G9B) 10.5:1; 10.5A
. Financial arrangements denominated in currency other than NZ dollars: an expected value approach (G9C) 16.5:72-73; 73-90
. Foreign currency rates (G6B) 1.11C:2-6
. Foreign currency rates (G6C) 2.4C:31-35
. Forward contracts for foreign exchange and commodities: an expected value approach (G14A) 10.5:1; 10.5A
. Forward contracts for foreign exchange and commodities: an expected value approach (G14B) 16.5:72-73; 90-104
. Futures and options markets (G7C) 4.7A:27
. International futures and options contracts (G18) 1.7A:15

. list of all determinations issued as at 1 November 1990 2.5:3
. Mandatory conversion convertible notes (G5A) 3.4A:2-4
. Mandatory conversion convertible notes (G5B) 4.7A:23
. Mandatory conversion convertible notes (G5C) 5.9A:1
. New Zealand futures and options contracts (G7B) 1.7A:2
. Optional conversion convertible notes denominated in NZ dollars convertible at the option of the holder (G22) 2.4C:2-9; 11.10:90-91
. Present value based yield to maturity method (G11A) 2.4C:24-31
. Present value calculation methods (G10A) 1.11C:6-11
. Present value calculation methods (G10B) 2.4C:18-23
. Prices or yields (G13A) 2.4C:12-18
. Specified rate (G23) 2.4C:10-12
. Straight line method (G24) 3.2:24; 3.2A:2-8
. Swaps (G27) 6.8:13; 6.8A:1-8
. Variable rate financial arrangements (G26) 4.7A:32
. Variations in the terms of a financial arrangement (G25) 3.9:10; 3.9A:11-14
. determinations issued, disclosure exemptions
. Exemption from requirements of s 64H(1) (D2) 2.4:4; 2.4C:35-37
. Exemption from requirements of s 64H(1) (D3) 3.4B:4
. Exemption from requirements of s 64H(1) (D4) 4.11:1; 4.11A:2
. Exemption from requirements of s 64H(1) (D5) 5.12:6
. determinations under s 64C(6) (QWBA) 5.10:10
. fees, fee setting
. fees from 1 July 1997 9.7:1
. fees from 1 October 1999 11.8:4
. s 64E(1) determinations 3.2:24
. impact of company amalgamations (QWBA) 18.1:22

specific/special determinations
. application of anonymous version of Det S13 (QWBA) 15.12:63
. application of financial arrangements rules to loans by NZ Dairy Farming Trusts to New Zealand resident farmers (S38) 27.6:10-12
. application of the financial arrangements rules to the D&C phase in a public-private partnership (S28A) 27.10:50-52
. application of the financial arrangements rules to a public-private partnership agreement (S36) 27.6:3-6
. application of the financial arrangements rules to a public-private partnership agreement (S36A) 30.3:42-45
. application of the financial arrangements rules to a public-private partnership agreement (S41) 27.10:57-60
. application of the financial arrangements rules to a public-private partnership agreement (S53) 29.4:146-149
. application of the financial arrangements rules to a public-private partnership (S22) 24.9:9-12
. application of the financial arrangements rules to a public-private partnership (S29) 26.8:14-17
. application of the financial arrangements rules to a public-private partnership (S29A) 27.10:53-56
. application of the financial arrangements rules to a public-private partnership (S49) 29.1:20-24
. application of the financial arrangements rules to investors in Lifetime Income Fund (S31) 27.1:32-33
. application of the financial arrangements rules to investors in Lifetime Income Fund (S54) 29.9:56-58
. application of the financial arrangements rules to the D&C

71
spreading of income and expenditure under varied participants' debt arrangements (S44) 28.1:58-60
subordinated convertible note in respect of a limited partnership interest in a public–private partnership (S51) 29.1:28-30
transfer of acquired bad debts, group of companies, utilisation of profit (S23) 24.10:14-17
treatment of prepayments for services using IFRS 29.11:6-8
utilisation of a profit emerging basis for purchased debt ledgers by a certain NZ Co Ltd (S17) 23.1:102-104
valuation of shared issued by bank following conversion event (S35) 27.5:35-36
valuation of shared issued by bank following conversion event (S46) 28.6:67-68
valuation of shared issued by bank on conversion (S55) 29.10:39-40
valuation of shared issued by bank on conversion (S57) 30.4:25-26
valuation of shares issued by bank and Holdco following non-viability trigger event (S25) 26.4:73-74
valuation of shares issued by bank and Holdco following non-viability trigger event (S47) 28.11:8-9
valuation of shares issued by bank following a non-viability trigger event (S43) 28.1:56-52
valuation of shares issued by bank following a non-viability trigger event (S52) 29.4:144-145
valuation of shares issued by bank following a trigger event (S26) 26.4:46
valuation of shares issued by bank following non-viability trigger event (S39) 27.8:5-6

Financial arrangements entered into before 20 May 1999
acquisition price of a deferred property settlement 3.3:8
annuities subject to rules 2.3A:2
anti-avoidance provisions not applying to gifts made to trusts (Auckland Harbour Board, PC) 13.2:42
applying for a determination under s 64E, ITA 1976 (QWBA) 5.10:8
bad debt treatment for income tax purposes 1.3:12; 5.4:30
base price adjustment
company purchasing own debt instrument 6.9:10
deduction for negative adjustment amount 18.5:134
foreign exchange variations and cash basis holder (QWBA) 5.10:10
remedial amendment 19.3:77
unaffected party to sale of debt does not have to make adjustment (QWBA) 5.5:6
calculation, use of different methods 5.4:33
cash basis holders
application of Determination G24 4.2:3
estate may be cash basis holder if deceased person was cash basis holder (QWBA) 5.13:12
status not optional 7.5:14
thresholds raised 3.1:16
cash basis, when available to professionals for returning income (QWBA) 9.6:19
company amalgamations, financial arrangements between companies 6.12:11
contact people at Inland Revenue 2.4:2
contract for forward commodity sales, financial arrangement? (TRA 88/92) 4.6:26
debt forgiveness after bankruptcy discharge 1.8A:1
debt forgiveness in consideration of natural love and affection
accrual rules reform 11.6:5; 11.9:24; 20
financial arrangements, contingent and non-government stock transactions.

forgiveness of debt (QWBA).

financial arrangements.

government stock transactions.

group investment funds not subject to rules.

hire purchase agreements, when to return income.

in specie distributions.

issue 2.9:3.

land subdivision costs, do accrual rules apply? (Thornton Estates) 7.2:41.

Court of Appeal decision 10.2:10.

local authority rates paid in advance (QWBA) 5.9:9.

Marshall clause treatment 1.7:3.

materiality, definition and requirements 3.1:4.

methods for calculating financial arrangement income (QWBA) 6.2:18.

new residents 1.7:2.

precision, definition and requirements 3.1:4.

property transactions 2.3A:2; 7.9:13.

provisional tax use of money interest, not subject to accrual rules (QWBA) 7.4:20.

resident becoming a non-resident, accrual adjustments (QWBA) 5.11:18.

shareholder advances to a company, interest 2.7:5.

specified leases 2.4A:1-4.

straight line method.

accretion rules reform 4.2:3.

taxpayers with arrangements under $1m 3.1:16.

suspensory loans 4.5:40.

exemption for loan remissions from specified government agencies 6.12:34.

trade credits (short term).

63 day rule, application (QWBA) 5.11:18.

treatment as financial arrangements 8.11:7.

Financial arrangements entered into from 20 May 1999.

accounting basis, amendments from 2009/10 to help small and medium enterprises 21.5:5.

accretion rules reform 11.6.

application dates 11.6:4.

background to reform 11.6:3.

treatment as financial arrangements 8.11:7.


. . . anti-arbitrage rules for fair value method, retrospective amendment 23.8:100.


. . . base price adjustment calculation, remedial rewrite amendment 23.8:87.

. . . base price adjustment, draw-down of distributions constitutes final payment (TRA 025/14) 28.4:31-32.

. . . base price adjustment, no final payment (Fugle, HC; Fugle, CA) 28.9:27-28; 29.7:25-26.

. . . branch equivalent income calculation 11.6:27.

. . . commercial bills 11.6:27.

. . . cross-border supplies of remote services 28.6:12-29.

. . . death and asset transfers from 1 October 2005 17.7:43.

. . . deferred property settlements, land sales by business taxpayers who provide vendor finance (QWBA) 16.5:39-40.

. . . determinations – see Financial arrangements determinations.

. . . disclosure of inter-related arrangements 11.6:28.

. . . excepted financial arrangements, amendments 25.9:44.

. . . technical amendments regarding short-term agreements 26.7:112.

. . . finance leases 11.6:23-27; 11.9:18; 25.

. . . foreign currency ASAPs 26.7:77-85; 31.4:118-119.

. . . foreign financial arrangements, transitional residents 18.1:106.

. . . gifts of financial arrangements.

. . . anti-avoidance provisions not applying to gifts made to trusts (Auckland Harbour Board, PC) 13.2:42.

. . . gift duty exemption removed 13.11:58.

. . . transfer for nil or inadequate consideration 12.12:47.

. . . integral fees where modified fair value method applies, retrospective amendment 23.8:99.

. . . non-market transactions 11.6:27.


. . . non-residents becoming resident 11.9:17.


. . . debt forgiveness 6; 11.6:5.

. . . excepted financial arrangements 11.6:6.

. . . transfer of debt to associate (debt parking) 11.6:6.


. . . agreements for sale and purchase of property or services 11.6:22.

. . . assignments and defeasances 11.6:9; 14.11:77.

. . . bad debt deductions 11.6:22.

. . . base price adjustment 11.6:17.

. . . cash basis concession 11.6:12.

. . . composite or inter-related arrangements 11.6:10.

. . . definition of consideration 11.6:9.

. . . definition of financial arrangement 11.6:9.

. . . election to apply, transitional adjustment 11.6:6.

. . . excepted financial arrangements 11.6:11.

. . . rewrite style 11.6:7.

. . . scope of rules 8; 11.6:7.

. . . security arrangements 11.6:22.

. . . spreading methods 11.6:13-17.

. . . transfer of debt to associate (debt parking) 11.6:21.
. treatment of fees 11.6:23
  . record-keeping 11.6:27
  . reinsurance treaties, refundable commission transactions a financial arrangement (Sovereign Assurance Co Ltd, CA) 26.2:15-16
  . relationship of rules with rest of Act 11.6:12
  . hire purchase rules 11.6:27
  . transfer of financial arrangements on amalgamation, allocation of income and expenditure 28.3:87-88
  . trust carrying on business of holding financial arrangements, bad debt deduction (TRA dec'n 01/2010) 22.2:28-29

Financial institutions
  . securitisations regime extended 31.4:96-97
  . hybrid financial instrument rule 31.3:51-61

Financial planning/services fees
  . GST treatment
    . BR Pub 95/11 7.7:11
    . interpretation statement 13.7:37
  . income tax deductibility
    . BR Pub 95/10 7.7:1
    . BR Pub 95/10A 8.10:18
  . establishment fees paid to financial advisor (TRA 96/92) 11.6:52
  . interim policy statement, March 1994 5.10:4
  . interpretation statement replaces public rulings 12.5:26
  . investment portfolio fees (QWBA) 10.4:49
  . share portfolio establishment cost (TRA 97/14) 10.11:27

Financial relief
  . bankruptcy, non-application of hardship provisions (Singh) 29.1:34-37; 30.1:29-30
  . bankruptcy, taxpayer's instalment arrangement proposal declined, application for judicial review declined (Kea) 23.10:20-21
  . child support – see Child support
  . Commissioner's decision not to allow financial relief upheld
    . Clarke; Money 17.3:24
    . Larmer, CA 23.5:20-22
    . McLean 17.5:47
    . Singh 29.1:34-37; 30.1:29-30
  . Commissioner's powers to remit or defer tax 6.14A
  . applying for instalment arrangements by phone 12.12:64
  . arrangements for payment of tax debt (RDC-6.1) 13.4:24
  . arrangements for payment of tax debt (RDC-6.1), notice of status 14.4:20
  . instalment arrangements for payment of tax debt (RDC-6) 12.3:26
  . relief extended to all tax types 12.12:63-64
  . relief extended to all tax types, application date 13.5:40
  . removal of need for ministerial approval to remit amounts over $50,000 12.12:64
  . relief rules from 1 December 2002 14.11:28-35
  . application date clarified 15.5:53
  . instalment arrangements 14.11:33-35
  . instalment arrangements for payment of tax debt (RDC 610) 14.11:80-88
  . instalment arrangements for payment of tax debt (SPS 05/11) 17.10:41-48

. instalment arrangements for payment of tax (SPS 11/01) (from 16 February 2011) 23.1:4-16
  . instalment arrangements for payment of tax (SPS 11/01) (updated) 24.8:3
  . instalment arrangements for payment of tax (SPS 18/04) 30.9.37-57
  . late payment penalties 14.11:31; 21.8(II):113; 87-88
  . serious hardship 14.11:29-30; 23.2:7-8; 84; 89-91
  . timing of determining 24.10:65-66
  . writing off tax debt 14.11:32-33
  . writing off tax debt, measurement of losses 14.11:33; 17.1:82-83
  . writing off tax debt (RDC 620) 14.11:88-93; 15.3:5
  . writing off tax debt (SPS 06/02) (from 10 May 2006) 18.5:55-64; 18.10:14
  . student loans – see Student loans

Financial reporting regime
  . reforms 26.4:48-49

Financial services
  . GST – see Goods and services tax

Financial statements
  . definition 11.9:16
  . GST impact when preparing income tax accounts 7.1:8
  . Tax Administration (Financial Statements) Order 2014 26.4:62-4
  . Tax Administration (Financial Statements—Foreign Trusts) Order 2017 29.9:7-8

Fine metals
  . secondhand goods, GST 5.13:13
  . gold, silver, platinum 29.5:78-79

Fines
  . deductibility
    . fines and penalties (IS 09/01) 21.9:11-18
    . licensees of licensed premises 6.13:11
    . speeding (QWBA) 4.7:12
    . trucking firm's overloading fines (TRA 105/05) 20.9:15
    . interest awarded for late ACC payment, not income
      . TRA dec'n 23/2004 16.9:10
      . TRA dec'n 28/2004 16.10:86
    . not liable for GST (QWBA) 5.3:5
    . fines imposed by sporting body(QWBA) 7.4:23

Fines defaulters
  . exchange of information between IR and Ministry of Justice 18.5:139
  . supply of information by IR to Department for Courts 10.11:26

Fire and emergency service volunteers
  . honoraria subject to PAYE rules 31.4:138

Fire losses
  . expenditure and insurance recoveries 1.7:1

Fire service levies, GST 17.7:52

First aid allowances
  . QB 15/15 28.1:75-76

Fishing catch
  . deemed value payments for by-catch, GST (Pacific Trawling) 17.5:46

Fisheries and wildlife
  . employer premium rate changes 5.1:8
Fishing quotas
- acquisition and conversion of transferable term fishing quotas, deductions and depreciation 12.3:8

Fishing vessels
- GST assessment on sale, judicial review (Simunovich) . . Court of Appeal decision 14.1:17 . . High Court decision 13.5:54 . . special fishing vessel ownership accounts 2.3A:1 . . withdrawals without payment of withdrawal tax 10.7:5

Fixed rate shares
- definition, remedial amendment 19.3:78-79 . . issued before 30/7/91, dividends 4.3:2 . . stapled stock rule exclusion 21.8(II):100

Flat-owning companies – see Bodies corporate

Flax
- deduction for cost 9.12:33

Floods – see Adverse events; Disaster relief

Flower bulbs and tubers
- capital or revenue expenditure? (TRA 93/215, 94/135) 7.2:40

Foreign account information-sharing agreements
- FATCA 26.7:61-64

Foreign company interests
- disclosure exemptions – see International tax disclosure exceptions

Foreign currency

Foreign currency accounts held in New Zealand
- resident withholding tax 1.8A:6

Foreign currency ASAPs
- new rules 26.7:77-85

Foreign currency conversion and exchange rates

Foreign currency conversion and exchange rates
- 6 months ending 30 September 2018 30.11:46-51
- 12 months ending 31 March 2011 23.4:8-15
- 12 months ending 31 March 2012 24.4:14-21
- 12 months ending 31 March 2013 25.4:6-13
- 12 months ending 31 March 2014 26.4:76-83
- 12 months ending 31 March 2015 27.4:12-19
- 12 months ending 31 March 2016 28.4:7-11
- 12 months ending 31 March 2017 29.4:150-155
- 12 months ending 31 March 2018 30.5:147-152
- 12 months ending 31 March 2019 31.5:40-45
- April 1997 to March 1998 10.4:33
- April 1998 to March 1999 11.4:3
- April 1998 to September 1998 10.10:6
- April 1999 to March 2000 12.4:17
- April 1999 to September 1999 11.9:29
- April 2000 to March 2001 13.6:34
- April 2000 to September 2000 14.10:17
- April 2001 to March 2002 14.4:10
- April 2001 to September 2001 13.10:5; 13.11:70
- April 2002 to March 2003 14.10:41
- April 2002 to September 2002 14.10:41
- April 2003 to March 2004 16.3:33
- April 2003 to September 2003 15.10:10; 15.11:29
- April 2004 to March 2005 17.3:15
- April 2004 to September 2004 16.9:5
- April 2005 to March 2006 18.4:7
- April 2005 to September 2005 19.5:4
- April 2006 to March 2007 19.4:5
- April 2006 to September 2006 18.10:9
- April 2007 to March 2008 20.4:12; 20.6:2
- April 2007 to September 2007 19.10:4
- April 2008 to March 2009 21.3:19
- April 2008 to September 2008 20.9:5
- April 2009 to March 2010 22.4:9
- April 2009 to September 2009 22.1:48; 22.8(II):14
- currency conversion rules, rewrite amendments 22.10:103
- currency conversions for branches (Approval) 27.9:35-39

Foreign currency hedges
- application of fair dividend rate rules 26.7:47-51

Foreign dividend payments (FDP)
- effect of company tax rate reduction on FDP ratios 22.7:10
- FDP credits derived by person receiving exempt dividend, rewrite remedial amendment 23.1:97
- formerly dividend withholding payments – see Dividend withholding payments
- remedial amendments from 1 July 2009 24.10:72
- repeal and phasing out of foreign dividend payment (FDP) provisions from 1 July 2009 21.8(II):40; 29.5:151; 42-43

Foreign dividend (withholding) payments – see Dividend withholding payments

Foreign embassies, consulates, etc – see Overseas taxpayers

Foreign equity investors
- venture capital tax rules 17.1:36-42; 20.3:126-127
- approved countries 17.1:40; 20.8:11
- remedial amendment 21.8(II):118
. entities determined to be FIFs  2.4.6-7; 2.4D:1-2; 2.5.5-7; 2.6:18
. exemptions from rules, amendments under Taxation
  (International Investment and Remedial Matters)
  Act 2012  24.6:17-19
. fair dividend rate method, calculation of quick sale gain amount, remedial amendment  23.8:84-85
. fair dividend rate methods, changing between methods, amendments  28.3:50-51
. fair dividend rate rules, application to foreign currency hedges  26.7:47-51
. foreign currency conversion and exchange rates – see Foreign currency conversion and exchange rates
. foreign dividend exemptions  24.6:19-20
. foreign hybrids and the foreign tax credit rules  18.5:115-120
. forfeiture of shares treated as disposal at market value, deduction denied (Saha, CA & SC)  21.3:28; 22.8:38
. "grey list"
  . concessions  4.9:34-35
  . concessions, Canadian non-resident owned investment corporations  7.9:30
  . conditions (QWBA)  5.7:10
  . exemption to be reviewed  4.1:6
  . France removed  4.9:34
  . Norway added  7.9:30
  . Spain added  18.5:123
  . imputation and refunds  2.9:17
  . indirect income interests in FIFs
    . amendments and remedial amendments  24.10:74-76
    . application of calculation methods  26.4:28-30
    . clarification to rules  26.7:104
  . indirect income interests of 10% or more in Australian companies  24.10:73-74
  . integrating fair dividend rate and certain PIE rules into life insurance rules  20.3:84-86
  . interests in FIFs
    . de minimis exemption increased from 1999/2000  12.11:37; 39
    . defined  4.1:6
    . disclosure forms simplified  9.13:14
    . disclosures when receiving foreign income (QWBA)  5.6:9
    . dividends and gains from disposals excluded income, remedial rewrite amendment  30.5:116
    . foreign unit trust (QWBA)  5.6:7
  . individuals’ interests in specified Australian superannuation schemes exempt  19.3:63-66
  . qualifying foreign private annuity exemption (QWBA)  13.2:38
  . RWT withheld from distributions by intermediary or agent22.1:37-38
  . transitional residents exempt  18.5:103; 107
  . trustees excluded from de minimis exemption  12.11:37
  . interests in FIFs, disclosure  21.8(II):143
  . interests in FIFs, disclosure exemptions – see International tax disclosure exemptions
  . life insurance policies  2.3A:6
  . measurement date options amended  6.6:38
  . measurement of cost, expiry of 5-year exemption  24.10:77
  . new regime applying to FIF interests held by NZ residents on or after 1 April 1993 and all FIF interests acquired on or after 2 July 1992  4.9:23-32
. new rules for offshore portfolio investment in shares applying for income years beginning on or after 1 April 2007  19.3:28-45
. background, key features, application dates  19.3:28-31
. calculation methods for FIF income or loss:
  . change of method, restrictions and consequences  19.3:43-44;
  . 20.3:114; 21.8(II):142
  . calculation methods for FIF income or loss:
    . comparative value method  19.3:40; 21.8(II):140-141; 26.7:109; 43
    . calculation methods for FIF income or loss:
      . cost method  19.3:35; 20.3:113; 21.8(II):141-142; 43; 39-40
      . calculation methods for FIF income or loss:
        . default method  19.3:43; 20.3:114
      . calculation methods for FIF income or loss:
        . 114; 142; 143
    . calculation methods for FIF income or loss: other methods
      . previously applying  19.3:40; 43
      . calculation methods for FIF income or loss: restrictions on choice of method  19.3:41-43; 20.3:112-113
      . currency conversion rules standardised  19.3:41; 20.3:114
      . employee share purchase scheme exemption  19.3:35; 20.3:112
      . entering or exiting rules  19.3:44; 21.8(II):142
      . entering rules, value of interests, transitional rules  19.3:44;
        20.3:114-115
      . family trusts  19.3:36; 20.3:114; 39; 43-44
      . imputation credit under trans-Tasman imputation rules  20.3:114
      . interests subject to new rules  19.3:31
      . investments in Australian-resident listed companies19.3:32; 20.3:111;
        21.8(II):140
      . investments in Australian unit trusts  19.3:33; 20.3:111
      . minimum investment threshold  19.3:31-32; 20.3:111
      . non-portfolio grey list exemption  19.3:35
      . non-portfolio interests in CFCs or FIFs not subject to active income exemption  24.6:23-24
      . other exemptions previously applying  19.3:35
      . remedial amendments  20.3:110-115; 21.8(II):140-143
      . removal of FIF loss ring-fencing rules  19.3:40
      . temporary exemptions for investments in certain grey list companies  19.3:33-34
      . venture capital exemption  19.3:34-35; 20.3:111-112; 21.8(II):140
      . Order of Council, copy  1.3B:1-6
      . rebates of fees  26.4:58-59
      . records to be available in English (QWBA)  18.2:28
      . revaluation of former grey list shares inherited at nil cost  24.6:52
      . transitional provisions  2.9:25
  Foreign investor tax credit rules
  . application to foreign investment PIEs  24.10:62-63
  . carry back of unused credits  29.5:161-162
  . effect of company tax rate reduction  20.3:73-76; 22.7:10
  . extension of rules to all non-resident shareholders  7.11:23-31
  . imputation credit account, no double debit from FITC refund  8.11:18
  . refund from applying credit to earlier years (QWBA)  7.12:27
  . safe harbour rules  6.6:40
  . section LE 3 holding companies
  . application of foreign investor tax credit  10.12:35
 . safe harbour rules  6.6:40
 . section LE 3 holding companies
 . application of foreign investor tax credit  10.12:35
 . refunds from applying credit to earlier years (QWBA)  7.12:27
 . safe harbour rules  6.6:40
Foreign Superannuation

- new rules regarding taxation of interests in, and amounts derived from, foreign schemes from 1 April 2014
- application of FIF rules
- KiwiSaver withdrawal facility
- lump-sum withdrawals or transfers
- lump sum withdrawals or transfers, taxation methods
- lump sums derived between 1 January 2000 and 31 March 2014
- pensions and annuities
- remedial amendments

Foreign Superannuation Scheme

- definition

Foreign Superannuation Schemes, Employment Related

- FIF exemption for rights to benefit from
- remedial amendment, apportionment

Foreign Tax Credits

- anti-avoidance provisions
- application of s YS 2(5) in determining tax of substantially the same nature (IS 14/02)
- assessment limiting claim, non-appearance (TRA 97/9)
- availability to New Zealand resident partners of Australian limited partnerships (BR Pub 10/01-10/05)
- availability to New Zealand resident partners of Australian limited partnerships (BR Pub 14/01-14/05)
- calculation of New Zealand tax payable on foreign-sourced income, remedial rewrite amendment

CFC Rules – see Controlled Foreign Companies (CFCs)

- claiming credit where DTA applies (IS 16/05)
- definition of “foreign tax” repealed
- foreign currency conversion – see Foreign Currency Conversion and Exchange Rates

Forests Amendment Act 2004

- native forest protection, income tax exemptions for certain payments
- Rowallan and Hokonui survey districts, Southland
- Waitutu Forest
- income from use of land

Investment Scheme, Avoidance Arrangement, “Trinity Scheme” – see “Trinity Scheme”

Land Improvements

- deductibility
- deductibility, new fencing (QWBA)
- destroyed, disaster relief provisions
- partnerships, limited to 25 partners (QWBA)
- Permanent Forest Sink Initiative (PFSI) forestry business, extension of forestry provisions
- planting and maintenance costs
- sale of forest by partnership, GST paid by receivers

Stiassny

- appeal dismissed (Stiassny) (SC)
- sale of standing timber, spreading of income (QWBA)
- seedlings, deductibility (QWBA)
- spreading income
- family support entitlement not affected (QWBA)
- student loan repayments affected (QWBA)
- stamp duty on forest sales
- standing timber separate from land if cutting right exists
- Treaty of Waitangi settlements
- pre-1990 forest land emissions units
- rearrangement of interests to facilitate settlement, amounts derived exempt income

Forgiveness or Remission of Debt – see Debt Forgiveness or Remission

Franchise Agreement Entry Payment

- capital expense (TRA 93/46)

Fraud – see also Illegal Activities

- application of general anti-avoidance rule, fraud by third party not relevant (TRA 011/10)
- Commissioner may make assessment without first issuing notice of proposed adjustment
- false invoices from subcontractors used to claim income tax deductions, GST inputs and to account for PAYE, disputant found not party to sham (TRA 029/08, dec'n 8/2010)
- fraudulent returns – see Returns
PAYE where income received fraudulently or in error (QWBA) 16.11:17
re-opening assessments in cases of fraudulent action, onus of proof 5.6:15
setting aside of HC judgment sought on basis of false case having been presented, no fraud, principle of finality (Redcliffe Forestry Venture) 22.4:50, 24.1:20-21
setting aside proceedings, protest to jurisdiction of High Court (Redcliffe Forestry Venture) 24.1:20-21
High Court had no power to recall or set aside (Redcliffe Forestry Venture, SC) 25.1:25-26
Freezing orders
against third parties, undertaking as to damages a pre-requisite (Giovanni) 24.1:21
application to set aside freezing order granted, indemnity costs awarded against Commissioner (Dymock) 26.2:14-15
Frequent flyer schemes
credit card companies
BR Pub 95/6 7.5:7
BR Pub 99/5 11.7:12
Friendly society
trade unions and employer organisations excluded 3.6:2; 8; 10
Fringe benefit tax
ACC not treated as employer in respect of earnings-related compensation paid 13.5:39
accident insurance premiums 11.1:17
accommodation on site not a fringe benefit (TRA 93/24) 5.1:19
annual nil returns (QWBA) 4.6:21
anti-avoidance
application of general anti-avoidance rule 18.5:84
provision strengthened from 1 April 1993 4.9:51
attributable fringe benefits included in family scheme income 23.1:62-63
“availability” benefits (QB 12/06) 24.4:32-36
availability for private use or enjoyment, meaning 6.10:3
benefits provided by third parties
BR Pub 04/05 16.5:4
BR Pub 09/07 21.7:7
BR Pub 14/10 27.1:9-22
discounts and services offered to groups of employees 18.5:84
benefits provided on employer’s premises, group company employees 18.5:83
brokerage services provided by sharebrokers to employees (QWBA) 18.2:25
business tools 18.5:83
car parks provided by employers (BR Pub 99/6) 11.8:12
notice of extension 15.6:7
charities
binding ruling BR Pub 00/08 12.9:3
binding ruling BR Pub 09/03 21.6:12
binding ruling BR Pub 09/03 withdrawn 29.5:29
binding ruling BR Pub 17/06 29.5:16-28
binding ruling BR Pub 97/6 9.5:11
exemption repealed 2.3A:8
exemption replaced 2.6:12; 3.1:26
provision of short-term charge facilities 18.5:84-85; 25.9:23
child care paid for by employer (QWBA) 4.4:10; 5.2:11
close company option, transitional rule 30.5:41
clothing provided by employer 5.4:25
correcting minor errors in FBT returns
INV-500 11.9:73
Tax Administration Act amendment 22.1:30-31
credit for FBT paid overseas 5.4:48
deductibility for income tax 1.3E:2
FBT period spanning income tax balance date 6.13:10
discounted premiums on life insurance policies provided to life agents and associated persons (BR Pub 10/08) 22.5:8
discounts enjoyed by life agents and their families on life policy premiums 4.10:4
BR Pub 00/02 12.4:5
BR Pub 96/9 8.8:5
BR Pub 96/9A 8.8:6
earnings-related compensation excluded 13.5:39
employee share purchase benefits exempt 8.11:4
employee status of company directors
considering circumstances before 1 April 1985 (Roma Properties, HC) 7.5:28
Roma Properties, CA 10.7:15
employees of overseas branches of NZ companies 6.8:1
employers ceasing to employee staff, flat rate 18.5:85-86
employment-related loans
advances against future salary or wages 18.5:82
employee who resigns (QWBA) 6.3:16
employer in moneylending business, market interest rate 18.5:81-82
market interest, alternative definition 31.4:95-96
market interest rate method extended 28.3:47-49
valuation 1.3A:40
employment-related loans, prescribed rate of interest
able to be lowered during quarter 3.1:26
quarter starting 1 April 1990 (14.8) 1.9:3
quarter starting 1 April 1991 (13.75%) 2.9:33
quarter starting 1 April 1992 (10.3%) 3.9:18; 4.1:5
quarter starting 1 April 1994 (7.7%) 6.2:5
quarter starting 1 April 1995 (11.0%) 6.13:8
quarter starting 1 April 1997 (9.65%) 3.5:9
quarter starting 1 April 2000 (7.5%) 12.25:6
quarter starting 1 April 2003 (7.74%) 15.6:20
quarter starting 1 April 2004 (7.3%) 16.2:10
quarter starting 1 April 2011 (5.9%) 23.6:22
quarter starting 1 January 1990 (14.8) 1.8:1
quarter starting 1 January 1991 (14.8) 2.6:3
quarter starting 1 January 1992 (11.3%) 3.4:6
quarter starting 1 January 1992 (reduced to 10.5%) 3.5:9
quarter starting 1 January 1994 (7.7%) 5.10:3
quarter starting 1 January 1995 (9.2%) 6.9:16
quarter starting 1 January 1996 (10.4%) 7.10:27
quarter starting 1 January 1997 (10.0%) 9.3:4
quarter starting 1 January 1999 (6.5%) 11.4:15
quarter starting 1 January 2001 (8.5%) 12.12:72
quarter starting 1 January 2002 (6.7%) 14.3:14
quarter starting 1 January 2005 (8.52%) 16.10:9
<table>
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Expenditure expenses – see Entertainment expenses

- Federal Insurance Contributions Act (FICA) contributions
  - BR Pub 01/05: 13.7:4
  - BR Pub 07/02: 19.3:7
  - BR Pub 09/02: 21.4:2
  - BR Pub 95/6: 7.5:7
  - BR Pub 99/5: 11.7:12
  - goods and services provided to employee
    - employee pays market value (QBWA): 18.2:26
    - employer also receives benefit (QBWA): 18.2:26
  - group insurance policies, income tax and FBT (QB 17/10): 30.1:19-22
  - GST-exclusive value where employee part-owns motor vehicle: 3.6:12
  - GST on benefits: 3.4:3; 4.5:28; 12.12:37

- calculation of value of fringe benefits to be GST-inclusive: 11.6:31
. "test period" method for calculating FBT 6.12:12
. travel between home and work 16.10:31
. use 1.3E:7
. used by earthmoving company employees (Schick) 10.6:17
. used by earthmoving company employees (TRA 95/068) 9.2:6
. used less than when available (QWBA) 5.2:11
. value of motor vehicle 11.9:83
. value of motor vehicle previously owned by employer or by associated person of employer (QB 10/03) 22.5:52-54
. value of pool vehicles 6.13:1
. value of vehicles leased under multi-lease arrangements (BR Pub 04/03) 16.3:8
. value of vehicles leased under multi-lease arrangements (BR Pub 04/03, will not be reissued) 215:3
. value when payment made by employee 25.9:25
. "work-related" (IS 17/07) 29.9:21-28
. "work-related" (QWBA) 6.8:17
. "work-related" (TRA 92/180) 4.11:13
. multi-rate system 12.11:24
. amendments, remedial provisions 13.5:24; 15.5:78; 17.1:85
. attributed benefits 12.11:25-26
. cash remuneration 12.11:26-27; 13.5:25; 26
. changing from flat rate to multi-rate calculation basis 14.11:74-75
. employers ceasing to employee staff 18.5:85-86
. multi-rate calculation for attributed benefits 12.11:27
. multi-rate calculation for attributed benefits, alternative, simplified method 13.5:24
. multi-rate calculation for shareholder-employees and employees receiving attributed income 13.5:24
. payment and return filing options 12.11:27-29
. pooling of non-attributed benefits 12.11:26
. rate and threshold changes from 2010/11 22.7:5-6
. rate changes in stages from 2008/09 20.7:6-7
. rate changes in stages from 2008/09, some repealed 21.5:8
. rate options 12.11:24-25
. worked example of application 12.11:30-35; 13.5:26
. non-cash benefits to non-executive directors 9.12:4
. non-cash dividends 1.3A:35
. non-resident employers providing benefits to employees in NZ 7.6:8
. overseas employees of NZ companies 6.8:1
. payment basis elections 12.9:1
. annual or income-year basis 2.9:8
. annual or income-year basis, interest calculation 4.11:5; 6.4:11
. close company option (income-year basis) broadened from 1 April 2009 21.5:5
. close company option (income-year basis), non-standard balance dates 18.5:85
. interest rate unchanged for 1994 and 1995 years 6.4:11
. simplification measures 18.5:85
. small business option (annual basis) threshold raised from 1 April 2009 21.5:5-6
. payments before 1 April 1985 irrelevant when determining employee status (TRA 92/43) 5.2:17
. payments by associated persons recognised 3.6:11
. premiums paid for life insurance policies 29.5:172
. promissory notes 4.9:47
. rate increase from 1 April 2000 12.2:44
. redundancy payments to be no longer liable 4.1:5; 4.4:2
. retiring allowances, not liable from 1 January 1994 4.9:37
. share options cancelled in exchange for cash 18.5:85
. shareholder-employees 1.3:13; 1.3E:2
. non-cash benefits FBT-exempt if treated as dividends 8.11:4
. social policy recipients and student loan borrowers 29.5:147
. subsidised transport, value of benefit 14.10:14
. BR Pub 02/01 21.2:5
. BR Pub 02/01, notice of decision not to reissue 11.5:14
. group company employees 18.5:83; 19.3:81
. superannuation scheme contributions 2.3A:7; 3.1:26
. tax assistance to employees exempt 8.11:4
. tax-exempt organisations (QWBA) 4.4:11
. taxable activity, commencement work does not amount to taxable activity (TRA 007/15) 28.9:18-19
. taxable value of benefit, reduction for payment by employee 25.6:25
. telephone costs of employee paid by employer 4.8:4
. threshold increased to $1m for annual returns 29.4:74-75
. transport in vehicle other than motor vehicle 29.5:158
. travel by expatriate employees 18.5:85
. travel expenses, family members visiting employees 5.1:6
. unclassified benefits 18.5:85
. $75 exemption limited 4.9:48
. retrospective amendment 22.10:96
. thresholds raised from 1 April 2006 18.5:82-83
. thresholds raised from 1 April 2009 21.5:5
. use of money interest from 1/4/97 8.7:4
. removed from 1 April 2000 or 2001/02 income year 12.11:36

**Fruit growers**

. horticultural plants: planting expenditure, replacement planting, amortisation rates 17.1:44-46
. Determination DET 05/01: amortisation rates for listed horticultural plants 17.4:11-17
. kiwifruit 81
. income equalisation scheme, blanket ruling sought (QWBA) 4.10:10
. industry-specific balance date for kiwifruit orchardists 23.1:101
. overpayments from Kiwifruit Marketing Board (QWBA) 5.2:7
. orchardists, balance dates 14.4:26; 20.11:16
. pipfruit growers, non-standard balance date 14.4:26; 20.11:16
. adoption without IR approval (QWBA) 4.10:7
. withholding tax changes for picking, packing, thinning and pruning work 17.9:59

**Fruit trees and vines**

. depreciation 3.5A:2-3; 3.8:5
. netting to keep birds off grapes (QWBA) 7.6:21
. regrafting or replanting, income tax treatment 7.1:3
. stamp duty, value of plants included in land value 5.11:11

**Fund withdrawal tax** – see **Superannuation**

**Funeral directors**

. funeral expenses and GST (QWBA) 13.8:9
 Funeral expenses funds

- income tax exemption

Futures contracts

- financial arrangements determinations
  - International futures and options contracts (G18)
  - New Zealand futures and options contracts (G7B)
- financial services, GST

Gaming duties and gambling

- Amendment Act 1995
- Amendment Act (No 2) 1992
- amounts under $5
- calculating casino win
- casino licence holder's liability
- definition of gaming machine
- definition of lottery corrected
- filing early returns
- filing returns
- Gambling Act 2003
- problem gambling levy
- disclosure of information by IR
- Racing Act 2003
- totalisator duty
- calculation
- calculation, rate and formula from 1 August 2006
- interest when paid late (QWBA)
- returns
- use of money interest from 1/4/97

Gaming machine duty

- amounts under $5 able to be written off
- assessment, when Inland Revenue will issue (QWBA)
- cancellation of licence, period for filing return extended
- charitable trust's liability
- collection of arrears from third party (QWBA)
- GST on machine takings
- instant games, lotteries, prize competitions included
- interest on unpaid duty, IR unable to remit (QWBA)
- legislation introduced
- legislation passed
- refunds, direct credit to bank account
- return period, operators able to elect
- return period, operators able to elect (QWBA)
- sole trustee unlicensed operator (Dick)
- sports club's liability (QWBA)
- ticket-issuing machines removed from definition of machine
- use of money interest from 1/4/97

Gaming machine income of gaming trusts

- GST when run regularly (QWBA)

Geothermal wells expenditure

- GST 18.5:114

Gift duty

- abolition
- amending legislation
- Estate and Gift Duties Amendment Act 1990
- Estate and Gift Duties Amendment Act 1992
- Estate and Gift Duties Amendment Act 1995
- Estate and Gift Duties Amendment Act 2005
- Estate and Gift Duties Amendment Act (No 2) 1989
- Estate and Gift Duties Amendment Act (No 2) 1992
- Estate and Gift Duties (Termination of Exemption) Order 1997
- application for recall of judgment striking out proceeding relating to gift duty (Falloon)
- benefit retained by transferor when real property transferred
- BR Pub 02/02–02/10
- BR Pub 05/02–05/10
- BR Pub 05/02–05/10 withdrawn
- benefit retained by transferor when real property transferred (BR Pub 96/1)
- (QWBA)
- civil unions and de facto relationships
- Commissioner required to keep records for 15 years
- community trusts, transfers from local authorities exempt
- completion, when gift of land and shares is complete (QWBA)
- consolidated groups
- deed for gift of money to be paid in future, declaration of trust on home to secure future payment, disposition of property
- (Begg, HC & CA)
- dissolution of New Zealand Raspberry Marketing Council
- donation from company to a club (QWBA)
- education/maintenance of relatives, application of gift duty exemption
- estate duty repeal does not affect gift duty (QWBA)
- exemptions
- extended for superannuation assignments
- for certain co-operative company distributions
- for donations of trading stock in relation to Canterbury earthquake
- for gifts required under certain court orders
- for gifts to central government and local authorities
- for gifts to donee organisations
- for gifts to registered charitable entities
- for matrimonial transfers extended to de facto couples
- for small gifts, application
- re Sport and Recreation New Zealand Agency
- re Waikato Electricity Authority
- financial arrangements, exemption removed
- forgiveness of debt (QWBA)
- gift to dependants of former employee (QWBA)
- land, value of fractional interest
- local authority transfers to community trusts exempt
- matrimonial/relationship property transfer exemption
- court orders, exemption restricted, dispositions of property made after 5 October 2005 (QWBA)
- court orders, exemption restricted (QWBA)

82
. . . court orders, exemption restricted (QWBA), notice of withdrawal 17.8:6
. . . exemption extended to de facto couples 13.5:15
. . (QWBA) 5.2:14
. mortgage to family member, conditions adjusted (QWBA) 6.2:21
. . no assessment on debt forgiveness when dividend arises 1.3A:39
. . paid by donee (QWBA) 5.9:12
. relatives’ education/maintenance, application of gift duty exemption 6.7:10
. . stamp duty reduced when gift duty payable on transfer (QWBA) 6.2:22
. . superannuation assignments (QWBA) 5.3:7; 7.4:25
. . transfer of work from Wellington to Palmerston North IR office 1.9:1
. . use of money interest from 1/4/97 8.7:4
. valuation of gifts (QWBA) 5.9:12
. valuation of land gifted (QWBA) 5.10:14

Gifts – see also Donations; Donations rebate/tax credit
. asset transfers from 1 October 2005 17.7:41-44
. financial arrangements, accrual rules 5.2:1
. . anti-avoidance provisions not applying to gifts made to trusts (Auckland Harbour Board, PC) 13.2:42
. . gift duty exemption removed 13.11:58
. . transfer for nil or inadequate consideration 12.12:47
. . received by voluntary workers 6.3:8
. . received by voluntary workers (QWBA) 4.5:42
. . sent from overseas, GST and customs duty (QWBA) 5.3:6
. . trading stock and consumables, disaster relief provisions 17.1:47
. valuation, GST, gifts between associated registered persons 18.5:131-132
. valuation (QWBA) 5.9:12

Gold bullion
. proceeds from sale (QB 17/08) 29.10:9-16

Goods and services tax
. abuse of process, deliberate attempt to construe nature of payment, strike-out (Harsono Family Trust) 24.1:16-17; 24.6:74-75
. accommodation supplies, changes to definitions of dwelling and commercial dwelling 23.1:43-44; 23.8:75-76; 26.7:95
. accounting basis
. . application of s 19D to non-profit bodies 23.1:44-45
. . change, simplified 3.6:19
. . liquidators and receivers precluded from changing to invoice basis 24.10:41
. . local authorities 12.12:20; 13.5:51; 17.6:19; 25.9:59
. . adjustment and apportionment, agreed methods 29.5:77-78
. . adjustment for accounting for incorrect amount of output tax, remedial amendment 17.7:57
. . adjustment on disposal of goods and services that have been zero-rated and to which apportionment rules apply, s 21F formula 23.8:75
. . adjustments for change in use or mixed use 6.11:1; 12.12:5; 13.5:49;
. . 14.11:76; 31:37
. apportionment of cost of bare land (QB 09/06) 22.6:21-25
. apportionment of input tax deductions in relation to actual use of goods and services, new rules 23.1:33-42; 25.9:21-22
. clarification of tests to be met for making deductions from output tax (QWBA) 17.3:20
. developers renting out property 5.8:1
. developers renting out property pending sale (Carswell Investments) 13.5:62
. developers renting out property pending sale (Lundy Family Trust) 16.5:30; 18.1:18
. . entitlement to input tax where change in use is a result of GST Act changes 23.8:75-76
. . remedial amendment 16.1:104; 17.1:86
. . transitional provisions regarding new apportionment rules 24.10:42
. . transitional rules for change in tax rate 22.7:22
. . value of deemed supplies, recovery of output tax adjustments (TRA 057/02, dec’n 25/2003) 15.11:27
. . administrative provisions repealed in favour of Tax Administration Act provisions 17.1:86
. . administrative services fees, Commissioner not entitled to change previous stance on appeal (Duvall) 12.6:19
. . advertised prices to include or exclude GST? (QWBA) 4.10:11
. . advertising
. . . advertising agencies supplying placement and creative services to non-residents (QWBA) 11.1:30
. . . advertising space and time supplied to non-residents (BR Pub 00/06) 12.8:3
. . . advertising space and time supplied to non-residents (BR Pub 03/03) 15.5:7
. . . advertising space and time supplied to non-residents (BR Pub 96/10) 8.8:13
. . . newspaper advertising supplied to non-residents (Wilson and Horton (HC and CA)) 6.2:14; 7.4:27
. . . non-resident publisher selling advertising to NZ subscribers (QWBA) 9.10:6
. . . advisory/facilitation services supplied to inbound tour operators (ID Tours NZ) 27.4:55-57
. . . agent for incapacitated person 7.6:13; 12.12:40
. . . agents for purchasers 29.5:100
. . . agreement for sale and purchase, contract conditional, GST invoice, time of supply (TRA 025/12) 26.8:30-31
. . . airport authority charges (Auckland Regional Authority) 5.12:16
. . . airport development levy (Rotorua Regional Airport) 22.1:54-55
. . . allowances paid to employees 2.3:5; 3.4:2
. . . Amendment Act 1990 2.3B:1
. . . Amendment Act 1991 2.9:18
. . . Amendment Act 1992 3.6:6-14
. . . Amendment Act 1993 4.9
. . . Amendment Act 2005 17.4:7
. . . Amendment Act (No 2) 1989 1.8B:1-9
. . . Amendment Act (No 2) 1990 2.2:8-9
. . . Amendment Act (No 2) 1991 2.9:31
. . . Amendment Act (No 2) 1995 7.9
. . . Amendment Act (No 3) 1991 3.1:30-32
. . . Amendment Act (No 3) 1995 7.9
. . . Amendment Act (No 4) 1995 7.9
. . . amounts less than one cent (QWBA) 5.8:12
. . . apportionment and adjustment, agreed methods 29.5:77-78
. . . apportionment of input tax deductions in respect of mixed-use assets, alignment with Income Tax Act 25.9:8-20
. . . apportionment rules from 1 April 2011 23.1:33-42
. . . acquisition of standard-rated goods and services 23.1:34
. acquisitions of zero-rated goods and services 23.1:35-36
. acquisitions from associated persons 23.1:42
. adjustment on disposal 23.1:40-41; 24.10:42
. adjustment periods 23.1:36-37
. calculating adjustments 23.1:37
. claiming input tax deductions for goods and services acquired before registration 23.1:41-42
. concurrent uses of land 23.1:38-39; 24.10:42
. de minimis rules 24.10:42
. exclusion from obligation to make adjustments 23.1:36
. identifying substantial change in use 23.1:36-37
. imported services 23.1:38
. subsequent adjustments for change in use 23.1:35-36
. summary of rules 23.1:33-42
. transitional provisions for goods and services acquired before 1 April 2011, savings provision 24.10:42
. apportionments of income or expenditure 26.7:100-101
. real estate sale and purchase, local authority rates (BR Pub 99/8, BR Pub 10/10-10/13, BR Pub 16/01–16/04) 11.11:4; 22.10:3-16; 28.3:3-18
. real estate sale and purchase (QWBA) 12.8:23
. assessments
. challenge, taxable periods, application to amend pleadings by way of declaration dismissed (North Harbour Nominees Ltd) 14.9:70
. Commissioner not estopped from reassessment, legitimate expectation (TRA 003/00, 016/00, 017/00) 13.9:96
. default assessments, appeal against striking out application for judicial review allowed (Hardie, CA) 23.9:102-103
. default assessments, new due date under TAA 17.1:70; 18.5:138
. grounds for re-opening (TRA 92/178) 4.11:17
. invalid, struck-off company (Spencer) 16.10:83
. “notice of assessment” not an assessment (Mawhiney) 25.5:27-28
. on vehicle cancelled as taxpayers not employees (TRA 98/035) 11.9:76
. output tax assessment on resale of residential property, whether taxable activity (TRA dec'n 6/2008) 20.6:91
. reassessment not procedurally invalid (PLM Software) 13.9:98
. requests to amend assessments (INV-510) 14.8:12
. requests to amend assessments (SPS 07/03) 19.5:8
. self-assessment 17.1:69-70
. self-assessment, effect on private ruling applications (QB 08/01) 20.5:13-15
. time bar for amending GST assessment 17.1:70
. time bar waiver provision (Nelson) 13.6:48
. to be issued whenever return processed 4.1:4; 4.5:28
. TRA erred in finding reassessments time-barred (Machirus) 19.5:36-37
. assets retained on cessation of business (QWBA) 4.4:12
. associated persons
. clarification of “control by any other means whatsoever” (TRA 02/12) 26.2:20-2
. companies, control, voting interests (Concepts 124 Ltd) 26.10:47-48
. definition 12.12:6; 7-9
. definition amended in relation to charitable and non-profit bodies 22.1:38-39
. definition amended in relation to trustees and settlors 13.5:49; 22.1:39
. distributions made by trading trust (IS 18/02) 30.8:2-14
. exported goods 4.9:53
. input tax deductions for purchase of house before 1 April 2011 (TRA 008/14) 27.3:31-33
. secondhand goods input tax credit 5.11:1; 12.12:5; 13-14
. trust distributions and gifts between associated registered persons for no consideration 18.5:131-132
. trustee capacity and personal capacity separate 19.7:16-18
. trustees and beneficiaries 7.9:31
. trustees and beneficiaries, charitable and non-profit bodies 22.1:38-39
. trustees for multiple trusts, separate trustee capacity for each trust 19.7:16-18
. trustees for relatives 19.3:89
. value of supply 1.8B:5; 12.12:21
. voting interests test, control by any other means (Ch’elle Properties) 18.1:16; 19.9:27
. avoidance
. anti-avoidance provision enacted 12.12:6; 41-42
. anti-avoidance, substitution arrangements, associated supplies, equity and participatory securities 18.5:127-130
. input tax credits, development and sale of software, two companies registered on mismatched accounting basis (Education Administration) 22.6:17-18
. input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers, application for judicial review (Ch’elle Properties) 18.1:16; 19.9:27
. input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers (Ch’elle Properties) 16.6:14; 19.7:26; 19.10:17
. input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers (TRA 04/2005, dec'n 9/2006) 18.9:10
. input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers (TRA 018/05, dec'n 8/2006) 18.7:68
. input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers (TRA 019/2003) 15.8:18
. input tax credits, purchase price of mining licence grossly inflated (Glenharrow Holdings) 17.9:64; 21.1:48
. input tax credits, purchase price of sale of development, abusive tax position (Tale Holdings Ltd) 28.5:20-22
. bad debts
. (QWBA) 5.1:15
. writing off debts as bad (BR Pub 96/3) 7.8:13
. writing off debts as bad (BR Pub 96/3A) 8.10:32
. writing off debts as bad (BR Pub 00/03) 12.5:5
. writing off debts as bad (BR Pub 05/01) 17.2:5
. writing off debts as bad (BR Pub 18/07) 30.9:3-18
. bankrupt trustee not liable for trust's GST debt, debt provable in trustee's bankrupt estate (Duncan) 18.8:6
. overturned on appeal 19.7:24
. bare trusts (QB 16/03) 28.5:16-19
. flat-owning company
. definition of "flat-owning or office-owning company" amended 16.1:104
. supplies to/from land owner (QWBA) 7.8:36
. foreign consulate buying property (QWBA) 4.6:22
. foreign currency used to pay for supplies
. BR Pub 00/04 12.6:4
. BR Pub 04/01 12.6:3
. BR Pub 95/12 7.7:17
. fringe benefits 3.4:3; 4.5:28; 12.12:37
. calculation of value of fringe benefits to be GST-inclusive 11.6:31
. GST adjustments to be included in FBT returns 13.5:43; 14.11:76
. nil value if GST-registered employer unable to deduct GST on acquiring of benefit 19.3:72-73
. not affected by change in tax rate 22.7:22
. fundamental variation of supply contracts, liquidation, input tax credit claims reversed (TRA dec'n 003/2003) 15.3:15
. funds paid by Government to set up trust not consideration for supplies of services (Chatham Island Enterprise Trust) 11.3:8
. funeral expenses paid by funeral directors (QWBA) 13.8:9
. games in casino premises 4.5:27
. gaming machine takings 6.8:2
. garage sales (QWBA) 4.7:15
. gifts between associated registered persons 18.5:131-132
. going concerns 12.12:25-26
. apportionment on sale, partly taxable supply (TRA 92/151) 5.2:21
. business acquired from receiver as going concern, input tax credit claim disallowed (TRA 97/82) 10.6:20
. business sold while not operating (TRA 96/90) 10.10:12
. commercial building 42% tenanted (TRA 94/91) 6.14:32
. commercial building, new tenancy threshold for supply 3.5:4
. commercial building sold to existing tenant not sale of a going concern 7.6:30
. commercial property sold to tenant (Pine) 10.2:9
. definition 1.5:1; 12.12:25
. guest house and vacant land sold (TRA 92/151) 5.2:21
. land leased to purchaser (QWBA) 4.10:14
. leased building sold to lessee (QWBA) 5.1:14
. leased building sold to lessee (TRA 91/159) 4.6:34
. licence, no agreement in writing (Fatac, HC & CA) 13.9:99; 14.10:46
. mortgagee sale (QWBA) 6.11:24
. motel sold while vacant, supply of a going concern? (Belton Partnership) 7.5:32
. motel sold while vacant, supply of a going concern? (Belton) 9.10:10
. orchard sold (TRA 93/55) 5.2:20
. property sold subject to licence to third party (TRA 40/99) 12.7:17
. sale of courier-driver business not supply of going concern as no assignable contract with company 23.5:17
. sale of horticultural property (TRA 98/1) 11.5:13; 11.6:51
. sale of land, non-registered purchaser acting on behalf of registered person (TRA 032/00) 13.6:46
. sale of realty subject to existing restaurant lease, no agreement in writing (TRA 010/03) 16.10:82
. sale of realty subject to existing tenancies, no agreement in writing (TRA dec'n 026/2004) 16.10:85
. sale of shares not sale of tenanted property (Tepe) 22.10:107
. sale of shares not sale of tenanted property (Tepe, CA) 23.10:22-23
. supply to non-registered individual or nominee (Capital Enterprises) 14.1:12
. taxi business purchased (TRA 93/136) 5.9:17
. vendor and purchaser to agree on whether sale is of a going concern 6.12:31
. workshop sold, other assets retained (QWBA) 4.10:13
. yacht and berth purchased (TRA 92/93) 4.6:34
. goods and services acquired by partnerships before registration used for making taxable supplies, input tax deductions under s 21B 23.8:77-78
. goods and services supplied to non-resident (QWBA) 4.4:11
. goods sold in satisfaction of a debt 1.8B:3
. goods sold to persons departing NZ 6.7:13
. goods sold within NZ but then exported (QWBA) 4.5:45
. goods supplied outside NZ 4.1:4; 4.5:27; 18.5:132
. Government departments 4.1:7
. Government grants and subsidies 2.6:5; 3.1:30
. New Zealand Agency for International Development grants transferred to overseas development programmes 15.6:20; 16.1:106
. (QWBA) 4.7:13; 7.2:33; 21
. Government payment to trust (Chatham Islands Enterprise Trust) 10.7:13
. grouping for GST purposes 4.5:29; 19.3:73
. liability of departing member for unpaid tax 29.5:101-102
. portfolio investment entities 20.3:119
. GST periods, jurisdiction of TRA to consider, objection procedure not properly completed (TRA 028/08) 27.5:42-43
. GST ratio method of calculating provisional tax 18.5:69-74
. hire firm security bonds (QB 14/06) 26.7:131-134
. hire purchase agreements 8.1:1
. hobby activities 6.14:5
. homestay business (QWBA) 6.3:17
. hybrid accounting basis (introduced) 2.9:18
. hybrid accounting basis (proposed) 2.2:10
. illegal activities (TRA 053/02) 16.1:15
. leave to appeal out of time refused (Machirus) 19.9:30
. on appeal (Machirus) 19.5:36-37
. imported goods
. change in use of goods 12.12:5
. gift concession (QWBA) 5.3:6
. goods supplied outside NZ and subsequently imported 4.1:4; 4.5:27; 18.5:132
. imported by international organisations, visiting forces, etc, temporarily based in NZ 13.11:62
. imposition of GST 2.3B:3
. imposition of GST (QWBA) 4.7:15
. input tax, remedial amendment 24.10:40
. minor terminology amendment 17.7:57
. re-imported goods (QWBA) 5.13:14; 6.13:23
. valuation for GST 1.8B:5
. imported goods, temporary imports
. employee's goods, no input tax deduction (QWBA) 6.10:19
. repairs in NZ (QWBA) 6.13:21
. mixed-use assets, rules aligned with Income Tax Act 25.9:8-20
. mortgagor sales, costs of sale 16.3:43-47
. mortgagor sales, costs of sale (OS 15/01) 27.9:31-34
. mortgagor sales, costs of sale (OS 17/01) 29.9:52-55
. mortgagor sales, priority of debt and GST 10.9:4
. Edgewater Motel 14.6:14
. Edgewater Motel, CA 14.12:59
. sale completed by liquidator (Christchurch Readymix Concrete) 15.1:17
. supply of a going concern? (QWBA) 6.11:24
. mortgagor sales, receivers must personally account for output tax and file special return (Simpson and Downes) 23.6:23-24
. confirmed on appeal (Simpson and Downes, CA) 24.5:53-55
. motor vehicle logbooks for GST apportionment 24.10:41
. motor vehicles
. cost price for FBT 2.6:12; 2.7:3
. private car traded to obtain business vehicle (QWBA) 7.4:23
. registration fees 5.4:47
. repossession 9.9:18
. sale to employee of business (QWBA) 4.6:23
. moveable personal property in NZ belonging to non-resident (QWBA) 7.4:24
. multiple supplies, invoice requirements (QWBA) 7.5:23
. multiple supplies or single supplies (IS 17/03) 29.4:102-121
. multiple supplies or single supplies (IS 18/04) 30.10:5-24
. netting off of supplies 1.1:3
. new start grants 1.8B:6
. nominee transactions, new rules 23.1:42-43; 24.10:43
. non-profit bodies
. accounting bases, application of s 19D 23.1:44-45
. input tax credit claims 14.11:73
. sale of lost property (QWBA) 6.9:23
. special input tax deduction rule clarified 26.7:99
. non-residents
. adjustments on imported goods 29.5:96-97
. amended treatment of exported services 11.9:12; 13.11:54
. definition for GST purposes 5.12:4
. importers 4.1:7
. licensed to use process developed in NZ (QWBA) 5.7:13
. non-resident company providing services in NZ (QWBA) 4.10:13
. registering for GST 6.13:7
. services supplied to non-residents, definition of “outside New Zealand” 26.7:98
. supplies of services by advertising agencies (QWBA) 11.1:30
. supplies to non-residents, amendment 11.9:12; 13.11:54
. supplies within NZ to non-residents (QWBA) 4.4:11; 6.5:13
. tuition fees for international students, apportionment (Auckland Institute of Studies) 14.6:10
. tuition fees for international students, legislative change 11.9:33
. objection time limit extended to two months 4.5:28
. objections, amended returns never assessed, no decision to accept late objections, judicial review allowed (FB Duvall) 24.1:18-19
. objections, amended returns never assessed, no decision to accept late objections, status of case stated, TRA's jurisdiction (FB Duvall) 18.5:38
. objections, amended returns not accepted as valid objections (TRA dec'n 24/2004) 16.9:10
. Office of Parliament 2.9:19
. onus of proof, evidence of entitlement to GST input tax credits (TRA 12/01) 24.8:12-14
. open market value 6.14:6
. open market value (TRA 91/184) 4.6:35
. out-of-court settlements and damages/court awards 1.11:4; 14.10:21
. TRA 93/238 7.13:30
. overpaid, alignment of time period to repay 29.5:99
. overseas resident, services supplied by (QWBA) 5.3:6
. overseas visitor, GST on purchases in NZ (QWBA) 5.6:10
. part of supply, separate supply, zero-rating (IS 08/01) 20.5:8-12
. partnership, goods and services acquired before registration used for making taxable supplies, input tax deductions under s 21B 23.8:77-78
. partnership, GST treatment of partnership capital contributions (QB 16/04) 28.6:108-114
. partnership, receivership, sale of forest, liability for GST (Stiassny) 23.1:107-108
. appeal dismissed (Stiassny) (SC) 25.1:21-22
. partnership, supply by unregistered partners to registered partnership (QWBA) 8.2:18
. payment
. alignment with provisional tax payments 18.5:69-74; 20.3:122-124
. definition and time of payment 1.4:1
. late payment attributable to change in tax rate 22.7:23
. when received in time (PRC-100) 10.4:46
. when received in time (PRC-101) 15.12:56
. when received in time (SPS 07/01) 19.2:9-10
. payment protection insurance 2.8:3
. payment to religious organisation for entering lease not a donation (TRA 97/092) 12.4:25
. payments to private school were consideration, not unconditional gifts (TRA 004/17) 30.11:56-57
. payments basis
. ceasing to satisfy conditions 6.4:4
. instalment payments, how to account for GST 6.4:6
. threshold increased 2.2.9; 12.12:28; 18.4:17; 18.5:3
. threshold increased from 1 April 2009 21.5:7
. personal representative's liability 4.5:29
. "principal purpose" test 24.10:41
. outdated references removed 31.4:118
. priority for GST debts and penalties where partners adjudged bankrupt (Official Assignee) 12.4:29
. priority, sale proceeds in trust account, attachment notice, summary judgment against Commissioner (NZHB Holdings) 15.6:11
. private asset introduced to business, input deduction (QWBA) 5.10:12
. private use
. business car (QWBA) 5.13:15
. motel that includes private accommodation (QWBA) 7.1:23
. prizes
. cash prizes in sporting competitions run by clubs (QWBA) 13.5:52
recovery, obligation to pay tax, sovereignty arguments (Rupe) 15.5:31

HC decision 16.3:53

recovery under attachment notice, priority, summary judgment against Commissioner (NZHB Holdings) 15.6:11

refund cannot be delayed by Commissioner (Duval) 10.10:13

refund cheques stopped, application for summary judgment, time bar (Palmer, DC) 16.6:13

. . . dismissal of application upheld, strike-out order set aside and proceedings reinstated (Palmer, HC) 18.1:15

refund payable to struck-off company (TRA 96/58) 14.6:13

refund, standing of incorporated society to file returns and claim refund 29.11:9-10

refund, summary judgment application

Commissioner had arguable defence (Mawhinney) 25.5:27-28

disputed facts (Angel Capital) 15.6:8

service of notice of intention to investigate (Sadiq) 21.1:54

refund time limit 4.5:28; 17.1:61; 17.7:57

refund withheld by Commissioner

computer-generated assessment and cheque issued in error (Paul Finance) 7.5:31

computer-generated assessment and cheque issued in error, payment stopped and cheque dishonoured (Contract Pacific) 21.1:38

judicial review, relief declined, cancelled contracts (Riccarton Construction) 22.5:50-51

notification requirements met (Contract Pacific, CA) 22.1:56-57

notification requirements not met, appeal against summary judgment (Sea Hunter Fishing, CA) 14.1:16

notification requirements not met (Contract Pacific, HC) 21.1:38

notification requirements not met, no grounds to recall summary judgment in relation to setting off deferrable tax (Sea Hunter Fishing, CA) 16.4:30

notification requirements not met (Sea Hunter Fishing) 13.6:43

taxpayers’ appeal unsuccessful (Almond Properties) 15.10:8

tour operators subject to retrospective legislation (Inbound Tour Services Ltd) 26.1:51-53

regional fuel tax rebates, remedial amendment 31.4:118

regional health authority funding to rest homes 5.5:1

registration 1.8B:7

amendment of deregistration date by Commissioner, date of termination supply (Lopas, HC, CA, SC) 16.11:13; 18.2:30; 18.9:9

amendment of registration date by Commissioner when less than market rental charged (TRA 96/126) 9.3:24

backdating, when available for voluntary registration 7.3:14

branches and divisions, parent body’s obligations (QWBA) 6.14:30

cancellation by Commissioner 2.3B:4

cancellation not to be backdated (TRA 90/68) 5.5:15

ceasing to be registered, full policy statement (adjustments, record keeping, etc) 6.1:4

ceasing to be registered, keeping assets (QWBA) 5.8:11

charitable organisation (QWBA) 7.14:10

covers all taxable activities (QWBA) 6.8:20; 7.7:32; 7.12:27

deemed registration and amendment to deemed registration date (Iona Farm) 11.6:51

deemed registration of trusts who supplied farm land to partners (Bayly) 11.1:34

deemed registration of unincorporated body and assessment of output tax (Holdsworth; Hair; Newman) 12.6:16

deregistration application granted, sale of land after deregistration, reregistration by Commissioner, procedural issues, appeals (Thompson) 19.7:21; 21.8(I):28; 23.5:18-20; 23.8:111; 24.6:78-79

amendment of registration date by Commissioner when less than market rental charged (TRA 96/126) 9.3:24

backdating, when available for voluntary registration 7.3:14

branches and divisions, parent body’s obligations (QWBA) 6.14:30

cancellation by Commissioner 2.3B:4

cancellation not to be backdated (TRA 90/68) 5.5:15

ceasing to be registered, full policy statement (adjustments, record keeping, etc) 6.1:4

ceasing to be registered, keeping assets (QWBA) 5.8:11

charitable organisation (QWBA) 7.14:10

covers all taxable activities (QWBA) 6.8:20; 7.7:32; 7.12:27

deemed registration and amendment to deemed registration date (Iona Farm) 11.6:51

deemed registration of trusts who supplied farm land to partners (Bayly) 11.1:34

deemed registration of unincorporated body and assessment of output tax (Holdsworth; Hair; Newman) 12.6:16

deregistration application granted, sale of land after deregistration, reregistration by Commissioner, procedural issues, appeals (Thompson) 19.7:21; 21.8(I):28; 23.5:18-20; 23.8:111; 24.6:78-79
. not contracts of insurance *(Motorcorp, CA)* 17.2:23
. warranty payments received from offshore parent company under warranty agreement *(Suzuki)* 12.8:24
. Court of Appeal decision 13.5:58
. warranty payments received from offshore warrantor, zero-rating 14.11:71-72
. waste disposal levy 22.1:31
. winding-up of company, in specie distributions 1.4-2; 1.11A:2-3
. withholding payments, GST to be charged on gross amount (QWBA) 5.5:9
. zero rating 2.3B:1; 2.9:31; 4.9:54
. . advertising agencies supplying placement and creative services to non-residents (QWBA) 11.1:30
. . advertising (newspaper) supplied to non-residents *(Wilson and Horton (HC and CA))* 6.2:14; 7.4:27
. . advertising space and time supplied to non-residents (BR Pub 00/06) 12.8:3
. . advertising space and time supplied to non-residents (BR Pub 96/10) 8.8:13
. . binding ruling application fees (QWBA) 7.12:33
. . bloodstock destined for export 2.7:4; 3.3:4; 4.6:12; 11.7:33; 19.3:91
. . business premises sold, but other assets retained (QWBA) 5.6:10
. . certain dwellings excluded from rules, s 14(1)(d) 23.8:77
. . consumable stores supplied to departing aircraft and commercial ships 20.3:105
. . cross-border supplies of telecommunications services 15.5:69-70; 16.1:99-100; 18.3:13-24; 18.4:18
. . cruise ship passengers’ purchases (QWBA) 7.1:22
. . delivery of overseas mail in NZ 11.6:49
. . domestic legs of international air travel (BR Pub 98/3) 10.5:8
. . domestic legs of international passenger cruises 15.5:70-72
. . domestic reverse charge 26.7:100
. . domestic transportation services supplied to non-residents 16.1:91-92
. . duty-free shops at airports 3.6:18
. . emissions unit transactions 20.9:9; 21.8(II):98-99; 11-12
. . enquiries, roles of Inland Revenue and NZ Customs 7.3:13
. . exported goods and services 12.12:23-24
. . exported secondhand goods 21.8(II):121-122
. . financial service providers 16.1:26-31; 16.7:27
. . going concern 12.12:25-26
. . going concern, non-registered purchaser acting on behalf of registered person (TRA 032/00) 13.6:46
. . going concern, subsequently found not to be a going concern by Commissioner 7.9:33
. . going concern, vendor and purchaser to agree whether "going concern" 6.12:31
. . goods are destroyed or die 13.5:49
. . goods posted overseas, evidence of exporting (QWBA) 6.8:21
. . goods and services supplied in connection with repatriated human remains (QB 18/15) 31.1:39-42
. . goods situated outside NZ at time of supply, loophole closed 6.6:42
. . goods sold outside NZ and subsequently imported 4.1:4; 4.5:27
. . goods sold to persons departing NZ 6.7:13
. . goods sold within NZ but then exported by retailer (food parcels) (QWBA) 4.5:45
. . goods ultimately exported, eligibility for zero rating (TRA 31/11) 25.8:33-34
. . GST incorrectly charged on exported goods (QWBA) 6.5:12
. . information requirements for transactions involving undisclosed agencies 23.8:77-78
. . intellectual property rights 3.1:31
. . land transactions, CZR rules, general application (IS 17/08) 29.10:17-38
. . land transactions, GST registration number of recipient must be given to supplier at or before date of settlement 23.8:76
. . land transactions, new rules, change to transitional rule in s 11(8C) 23.8:78
. . land transactions, new rules, clarification to s 11(1)(mb) 24.10:38
. . land transactions, new rules (CZR) 23.1:28-33
. . land transactions, obligation of purchaser to provide notice of change in GST status *(Y&PNZ Ltd)* 29.8:36-38
. . land transactions, surrenders and assignments of interests in land 26.7:97
. . land-related services (IS 18/07) 31.1:17-38
. . legal services provided to non-residents relating to transactions involving land in NZ (BR Pub 07/03) 19.6:4
. . legal services provided to non-residents relating to transactions involving land in NZ (BR Pub 10/09) 22.9:2
. . legal services provided to non-residents relating to transactions involving land in NZ (BR Pub 15/03) 27.3:4-12
. . motel (TRA 95/26) 11.3:7
. . overseas postage (QWBA) 6.14:29
. . part of supply, separate supply (IS 08/01) 20.5:8-12
. . progress payments on construction of boats for exported (QB 15/14) 28.1:73-74
. . record-keeping for land transactions 24.10:43
. . sail-away boats 6.6:43
. . sail-away boats (QB 07/01) 19.3:22
. . services performed in NZ for overseas client (QWBA)5.1:14; 7.12:26
. . storage facilities supplied by port to non-resident cannot be zero-rated 6.5:2
. . supplies of certain services to non-residents by advertising agencies (QWBA) 11.1:30
. . supplies to exporter cannot be zero-rated (QWBA) 6.10:18
. . supplies to foreign-based pleasure craft 13.11:53
. . supplies to non-residents, amendment 11.9:12; 13.11:54
. . supplies to non-residents, domestic transportation services 16.1:91-92
. . supplies within NZ to non-residents (QWBA) 6.5:13
. . supply of services to non-residents, meaning of “outside New Zealand” 26.7:98-99
. . supply of transitional services as part of the sale of a business that includes the supply of land (QB 12/07) 24.6:65-69
. . temporary imports 3.6:18; 12.12:23-24
. . temporary imports (QWBA) 4.7:14
. . temporary imports such as yachts 6.3:2; 10.11:22
. . timeshare holidays, marketing/selling not zero-rated *(Malololalai Interval Holidays)* 9.3:25
. . tooling costs 25.9:36; 26.7:98
. . trophies and animal products derived from the tourist, hunting and safari industry 9.6:1
. . trophies and animal products derived from the tourist, hunting and safari industry (QWBA) 15.7:23; 19.7:19-20
. . tuition fees for international students 11.9:33
. increase at 1/7/96 8.5:7
. orphan's benefit payable, no GMFI entitlement 8.5:12
. partial benefit received (QWBA) 5.3:5
. payment can be backdated to benefit cease date 7.9:17
. renamed as family tax credit from 1 October 1999 11.5:3
. self-employed people's eligibility 6.9:8
. self-employed people's eligibility (QWBA) 4.4:10
. solving overtaxation and negative dividends 14.11:59-63
. supplementary available subscribed capital account 14.11:59-63
. unsupported child's benefit payable, no GMFI entitlement 8.5:12
. withholding payment income, recipient's GMFI entitlement (QWBA) 4.10:11

Guaranteed retirement income earner surcharge – see New Zealand superannuitant surcharge

Guarantees
. Commissioner's power to enforce director's guarantee in respect of company's tax debt (Peterson) 17.9:61
. guarantee fees paid to non-residents 11.6:33
. no public ruling to follow draft 11.7:10
. guarantee fees, structured finance transactions, deductions, tax avoidance arrangements (BNZ Investments) 21.7:23; 21.9:19
. guarantor's loss when guarantee called on
. . deductibility (QWBA) (withdrawn) 7.2:29
. . deductibility (McElwee) 9.8:25

Harbour boards – see Port authorities; Port companies

Hardship
. bankruptcy in cases of serious hardship 26.7:122-123
. Commissioner required to maximise recovery 3.1:29
. Commissioner's delegation increased 3.1:29
. Commissioner's power to remit or defer outstanding tax 6.14A:1-20
. discretion to grant relief in some cases 1.8A:12
. financial relief rules from 1 December 2002 14.11:28-35
. . instalment arrangements 14.11:33-35
. . instalment arrangements for payment of tax debt (RDC 610) 14.11:80-88
. . instalment arrangements for payment of tax debt (SPS 05/11) 17.10:41-48
. . instalment arrangements for payment of tax (SPS 11/01) (from 16 February 2011) 23.2:4-16
. . instalment arrangements for payment of tax (SPS 11/01) (updated) 24.8:3
. . instalment arrangements for payment of tax (SPS 18/04) 30.9.37-57
. . late payment penalties 14.11:31; 87-88
. . serious hardship 14.11:29-30; 84; 89-91
. . writing off tax debt 14.11:32-33
. . writing off tax debt, measurement of losses 14.11:33; 17.1:82-83
. . writing off tax debt (RDC 620) 14.11:88-93; 15.3:5
. . discretions to be exercised by Commissioner (SPS 07/04) 19.6:53-58
. . land tax arrears (QWBA) 5.12:12
. . relief for serious or financial hardship 6.14A
. . application for judicial review of Commissioner's decision to decline relief from recovery of tax (Larmer) 22.2:30-31
. . application for judicial review of Commissioner's decision to decline relief granted (P) 26.4:62-63
. . applying for instalment arrangements by phone 12.12:64
. . arrangements for payment of tax debt (RDC-6.1) 13.4:24
. . arrangements for payment of tax debt (RDC-6.1), notice of status 14.4:20
. . decision to decline relief upheld on appeal, correct statutory test applied (Larmer, CA) 23.5:20-22
. . financial relief rules from 1 December 2002 14.11:28-35
. . instalment arrangements for payment of tax debt (RDC-6) 12.3:26
. . instalment arrangements for payment of tax debt (RDC 610) 14.11:80
. . instalment arrangements for payment of tax debt (SPS 05/11) 17.10:41-48
. . instalment arrangements for payment of tax (SPS 11/01) (from 16 February 2011) 23.2:4-16
. . instalment arrangements for payment of tax (SPS 11/01) (updated) 24.8:3
. . instalment arrangements for payment of tax (SPS 18/04) 30.9:37-57
. . relief extended to all tax types 12.12:63-64
. . relief extended to all tax types, application date 13.5:40
. . removal of need for ministerial approval to remit or refund amounts over $50,000 12.12:64
. . student loan repayments 19.5:26; 33
. . timing of determining serious hardship, remedial amendment 24.10:65
. . two-step approach required (Singh) 29.1:34-37
. . writing off tax debt (RDC 620) 14.11:88-93; 15.3:5
. special assistance paid to farmers, tax treatment 4.3:4; 4.4:3-4
Health
. . Community Services Card provisions 3.2:11
. . employer contributions, FBT double taxation anomaly removed 8.11:3
. . employer-provided health and safety benefits, FBT 18.5:83
. . employer-provided services, FBT (QWBA) 7.12:26; 7.13:27
. . Health and Disability Services (Safety) Act 2001, consequential amendments 14.4:4
High Court
. . Commissioner's application to have proceedings transferred from TRA to High Court (McIlraith) 15.3:12
. . Commissioner's application to transfer case from TRA to High Court (Taxpayer) 14.12:63
. . Commissioner's application to transfer six cases from TRA to High Court dismissed (Actonz Investment Joint Venture; Erris Promotions, HC) 14.9:65
. . Court of Appeal decision (Erris Promotions; Wilson Black Associates; West Coast Developments) 14.12:57
. jurisdiction of appellate court exceeded, Commissioner not entitled to change stance (Duval) 12.6:19
. jurisdiction to approve payment proposal in insolvency (Wilson) 29.6:60-62
. protest to jurisdiction (Redcliffe Forestry Venture) 24.1:20-21; 24.3:18
. . High Court had no power to recall or set aside judgment (Redcliffe Forestry Venture, SC) 25.1:25-26
. . strike-out of judicial review application (Muir) 30.1:33-34
. . six-month time limit for stating cases 3.6:7
. . test case procedure 5.4:28
High Court Rules
. . application of “slip rule” (Douglas) 23.7:7-8; 24.10:91-92
High Performance Sports Centre Trust
Hire firm security bonds
. . GST (QB 14/06) 26.7:131-134
Hire purchase
. . accrual rules terms defined 5.4:36
. . agreements denominated in NZ dollars, determination G30 18.5:140-141
. . notice of cancellation 21.8(1):13
. . amendments to Income Tax Act arising from Hire Purchase Act amendments 10.2:3
. . assessability of income, timing 4.5:36; 4.9:38; 5.4:36
. . asset reverting to vendor 5.4:36
. . assignment of asset, deemed sale 5.4:36
. . cross-references to Credit (Repossessions) Act 1997 10.2:3
. . definition of hire purchase agreement broadened 26.7:102
. . GST on instalments, when using payments accounting basis 6.4:6
. . GST treatment of agreements 8.1:1
. . interest and the accrual rules 11.6:27
. . spreading of income arising from new rules 5.4:36
. . termination of agreement 5.4:36
Hired equipment ineligible for investment allowance
. . James Bull 5.8:17
Holding companies
. . conduit tax relief – see Conduit tax relief
. . section LE 3 holding companies
. . application of foreign investor tax credit 10.12:35
. . consolidated group members 10.12:36-37; 12.12:67
Holiday houses
. . occasional renting, tax implications (QB 09/02) 21.3:31-32
Holiday pay
. . accrued monetary remuneration 3.9:5-7
. . advance payments 30.5:24-27
. . deductibility of accrued leave liabilities in relation to staff transferred under business transfer (NZ Forest Research Institute, Horticulture and Food Research Institute) 10.9:13
. . Court of Appeal decision 11.5:11
. . Privy Council decision 12.6:20
. . power supply authority's deduction (King Country Electric Power Board) 6.14:41
. . remedial payments to correct underpayment of entitlements 29.9:9-11; 30.5:111-114
. . transfer of wage-related provisions on sale of business or transfer of employees 14.11:53-54
Home-based services (standard-cost household services)
. . boarding service providers
. . CPI adjustment, 2008 20.5:6
. . CPI adjustment CPI 06/02 18.5:37
. . CPI adjustment CPI 07/02 19.5:22
. . CPI adjustment CPI 09/01 21.4:19
. . CPI adjustment CPI 10/02 22.5:19
. . CPI adjustment CPI 11/02 23.5:9
. . CPI adjustment CPI 12/02 24.5:40
. . CPI adjustment CPI 13/02 25.5:21
. . CPI adjustment CPI 14/01 26.4:50
. . CPI adjustment CPI 15/01 27.5:34
. . CPI adjustment CPI 16/02 28.5:13
. . determination DET 05/03 17.10:54-64; 29.5:199; 30.5:146; 31.5:46
. . childcare providers 16.1:68-69
. allocation of credits between resident and non-resident partners 13.5:37
. amendments to avoid double counting of some debits and credits 1.8A:9
. anti-avoidance defects corrected 3.2:5
. carry-forward of credits by companies 3.7:42-44; 7.4:12
. certain dividends derived by unit trusts and group investment funds on redemption of units exclude imputation credits 14.11:54-55
. companies prohibited from maintaining ICAs 18.5:138; 19.3:87-88
. company liquidation
. allocating imputation credits 6.11:4
. DWPA credit balance, transfer to ICA 6.11:8
. filing imputation returns 6.11:6
. further income tax, imputation penalty tax, additional tax 6.11:10
. credit arises from 1997-98 provisional and terminal tax payments 9.12:34
. credit continuity provisions 4.5:22
. credit extinguishment not affected by company's balance date (QWBA) 9.4:7
. crediting of dividends to shareholders' current accounts constituted "payment" before breach of shareholder continuity (Albany Food Warehouse Ltd) 21.6:51
. remedial rewrite amendment 22.1:44
. credit streaming
. ant-credit streaming rule strengthened 17.7:35
. unit trusts 13.11:37
. credits attached to distributions to minor beneficiaries 13.5:32
. credits converted to loss to carry forward when shareholder has no tax to pay (QWBA) 4.8:12
. Crown health enterprises cannot maintain ICAs 5.4:49
. disclosure of changes in imputation ratios, requirement removed 15.5:68
. double counting of debit balance, remedial amendment 29.5:156
. double tax arising on application of attribution rule 12.12:53-56
. effect of company tax rate reduction
. on allocation of imputation credits to distributions by co-operative companies and statutory producer boards 20.3:76; 22.7:11
. on imputation ratios 10; 20.3:73-76; 22.7:8
. excess credits
. annual conversion rate 9.12:12
. carry-forward instead of conversion to net loss 17.7:44-45; 17.9:59
. conversion rate for trustees 9.12:12
. conversion rate reduced from 1999-2000 income year 10.12:35
. over-crediting in excess of FIF taxation, trans-Tasman credit streaming remedial rewrite amendment 26.4:59
. overpaid provisional tax transferred within wholly owned group, timing, rewrite remedial amendment 23.8:89
. sale of company, leaving wholly-owned group that has available net losses in excess of $1 million, prepayments of tax, use of debit balance 17.7:31-35
. subdivision of shares or share split, taxable bonus issues 17.7:34-35
. transfer of imputation credits 29.5:110-113
. group investment funds
. debits to imputation credit account 14.11:63
. imputation credits 14.11:78
. insufficient credits in ICA, transfers of excess refundable tax 14.11:47-48
. inter-corporate dividend exemption repealed 3.2:5
. interim imputation returns 14.11:48-50
. joint assessments 2.1:4; 2.9:17
. life insurers 2.3A:9; 2.3C:12
. dividend withholding payment accounts 2.3C:14-15; 17.1:77-81
. imputation credit accounts 2.3C:12-14
. policyholder credit accounts 2.3C:16
. limit on refunds and allocations of tax
. non-refundable tax anomaly amended 8.11:17
. refund limitation amended 1.3A:42
. tax overpaid before breach in shareholder continuity 19.3:87
. Maori authorities, consequential amendments 15.5:44; 23.1:95
. memorandum account rules, clarification 30.5:115
. no credit or debit to ICA for overpaid tax not refunded 16.1:96-97
. nominee company, not required to maintain ICA (QWBA) 5.8:11
. non-cash dividends may have credits attached (QWBA) 9.4:8
. notional dividends, credits attached 4.9:52
. overpaid tax applied to other tax liabilities 7.9:17
. overseas tax paid, order for deducting credits (QWBA) 5.8:10
. penalty tax
. due date 2.9:16
. effect of company tax rate reduction 20.3:77; 22.7:10
. repeal of transitional imputation penalty tax 25.9:62
. portfolio investment entities
. distributions by portfolio listed companies 19.3:50; 19.6:43
. use of imputation credits 19.3:59-60; 19.6:40; 21.8(II):137; 41
. pre-consolidation imputation credits 30.5:117-118
. provisional tax pooling account deposits 16.1:71-78; 21.8(II):110
. company leaving wholly-owned group that has available net losses in excess of $1 million 17.7:34
. rewrite amendments 22.10:101
. qualifying company elections
. crediting of qualifying company election tax to ICA 4.8:2; 11.5:25; 20.3:127
. (QWBA) 4.8:11
refund limits for ICA companies, remedial rewrite amendment 26.4:60
refund of tax paid on FIF income 2.9:17
research and development tax credits, ICA credits and debit 20.3:54-55
residence of company, effect on ICA 6.10:7
resident withholding tax deducted, credited to ICA 1.8A:9
return due date 2.9:16
return to be furnished in certain circumstances 1.3A:42
share-lending arrangements 18.5:90-92
non-qualifying arrangements 18.5:94
withholding tax on replacement payments 18.5:93-94
shareholder breach of continuity adjustment, debit to imputation credit account, rewrite amendment 22.10:102
shareholder continuity rules corrected 6.12:21
statutory producer boards 1.2B:6
superannuitant surcharge, imputation credits are liable (QWBA) 7.14:7
supplementary available subscribed capital account 14.11:59-63
tourist promotion tax credit refunds debited to account 1.3A:42
trans-Tasman 16.1:45-49; 17.1:75-76
credit streaming 18.5:124
elections by Australian companies to maintain ICA 16.1:46-47; 20.3:128
elections by Australian companies to maintain ICA (QWBA) 15.11:30
imputation grouping 16.1:49-58
over-crediting resulting from mismatch with FIF addressed 26.4:47-48
remedial amendments 17.1:75-76
resident withholding tax 18.5:136
transfers of overpaid tax not refunded, breach of shareholder continuity, effect on imputation credit accounts 17.1:63-64
trust or estate receiving imputation credits (QWBA) 7.7:30
unit trusts, debits to imputation credit account 14.11:63
In specie distributions
income tax, stamp duty and GST implications 1.11A:2-12
Incentives
import incentives (TRA 92/162) 5.6:12
inducements – see Exit inducement payments; Leases
pollution prevention incentive, which landfill development costs qualify (Waste Management) 6.1:19
Court of Appeal decision 6.14:31
retention incentive payment (Kerslake) 13.5:60
Income equalisation reserve scheme
adverse event scheme 5.2A:25
consolidated with income equalisation scheme 7.10:31
information to be given to Inland Revenue with deposit (QWBA) 6.11:15
interest rate 5.2A:23
interest rate increased to 6.5% from 21 April 1995 6.11:15
introduction 4.9:37
maximum deposit calculation 7.9:25
minor technical amendment 15.5:80
summary of operation 6.14:8
definition of specified period, remedial amendment 17.7:54
deposits and refund applications outside specified period

Income protection insurance premiums, FBT 18.5:83-84
Income replacement benefits
veterans 27.5:31-33
Income statements
change to refund thresholds 28.7:24
deceased taxpayers 14.11:48-50
deceased taxpayers (OS 19/02) 31.4:173-175
due date for paying income tax 12.12:60
income tax refunds arising from, threshold for automatic release increased from 2002/03 15.4:35
income threshold increased from 2000/01 12.2:44
issuing process 11.9:20
minor technical amendments 16.1:103
not automatically issued 22.1:29-30; 22.6:5
simplified/modernised year-end tax obligations for individuals 31.4:4-28
to whom statements should be issued 28.3:72
use of money interest for recipients 17.7:57
when statements become assessments 12.12:60
when statements must be requested 22.6:5
Income tax
Amendment Act 1989, superannuation 1.3D:1-14
Amendment Act 1990 1.11B:2-4
Amendment Act 1991 2.9:3
Amendment Act 1992 3.6:2-16
Amendment Act 1993 4.9
Amendment Act 2005 17.4:8
Amendment Act (No 2) 1991 2.9:21
Amendment Act (No 2) 1992 3.7:5-59
Amendment Act (No 2) 1993 4.9
Amendment Act (No 2) 1995 (to 1976 Act) 6.12
Amendment Act (No 2) 1995 (to 1994 Act) 6.12
Amendment Act (No 3) 1989 2.9:21
Amendment Act (No 3) 1990 3.7:5-59
Amendment Act (No 3) 1991 4.9
Amendment Act (No 3) 1992 6.12
Amendment Act (No 3) 1993 2.9:21
Amendment Act (No 3) 1994 3.7:5-59
Amendment Act (No 3) 1995 (to 1976 Act) 6.12
Amendment Act (No 3) 1995 (to 1994 Act) 7.11
Income Tax Act 1976

- comparative tables of section numbers 6.9A

Income Tax Act 2004

- application 16.5:47
- approved policy changes 16.5:65-68
- background 16.5:46-47
- commencement date for amendments 17.1:38
- drafting approach 16.5:68-71
- key features 16.5:47-49
- Parts A and B 16.5:49-53
- Parts C, D and E 16.5:53-62
- Parts F to Y and schedules 16.5:62-68
- shortfall penalties and interest arising from unintended legislative changes resulting from rewrite (SPS 05/02) 17.5:40-44; 28.10:65
- unintended policy/legislative changes 16.5:64
- process for resolving potential unintended changes (RAP 001) 16.6:35-38
- remedial amendments 17.7:53-55; 18.5:133-135; 21.8(II):164-166
- summary of submissions where Rewrite Advisory Panel considered there is no unintended change 18.5:41-45

Income Tax Act 2007

- application 20.2:4-28
- background 20.2:5
- commentary on Parts of the Act 20.2:10-26
- drafting approach 20.2:26-28
- general structure 20.2:4
- key features 20.2:7-8
- changes in terminology 20.2:8-10

Income under ordinary concepts

- amounts held to be dividends, employment income or income under ordinary concepts (TRA 018/13) 27.9:49-51
- "common law interest" payments (QB 09/03) 21.5:25
- income allocated to non-parties, income under ordinary concepts (J) 30.1:30-32
- income allocated to third parties, income under ordinary concepts (Krasniqi) 30.9-74-75

Income year

- definition of term 3.6:3
- non-standard, reference to "supplementary dividend" 8.11:23
- standard and non-standard 3.2:12

Incorporated societies

- loss carry-forward and offsets of income and losses within group 17.1:67
- standing to bring GST proceedings (Cullen) 29.7:23-25; 29.11:9-10

Indemnity costs

- awarded against Commissioner (Dymock) 26.2:14-15
- Commissioner awarded, hopeless case (Peebles) 27.2:18-19
- Commissioner awarded (Accent Management) 23.2:32-33;
  24.9:38-39; 26.4:61-62
- Commissioner awarded (Faloon) 23.4:16-17
- Commissioner awarded, false case (Redcliffe Forestry Venture) 26.2:24; 26.2:23-24
- Commissioner awarded, appeal, replaced with scale costs (Ben Nevis Forestry Ventures) 26.9:37-38
- Commissioner awarded, litigation abuse of process or collateral attack (Bardbury Peebles) 27.7:23-24
- Commissioner awarded (Redcliffe Forestry Venture) 26.2:24; 26.2:23-24
. taxpayer unsuccessfully seeking indemnity costs or increased costs from Commissioner (Wynyard) 19.9:30
. taxpayer's claim a “hopeless case” (Ben Nevis) 26.4:84

Independent contractors – see Employee or self-employed status

Independent earner tax credits 21.1:31-32; 21.5:8
. included in definition of “residual income tax” 23.1:77
. removed 29.9:5

Independent family tax credit
. introduction 8.5:5
. payment can be backdated to benefit end date 9.12:11
. renamed as child tax credit from 1 October 1999 11.5:3

Indemnity payments – see Exit indemnity payments;

Leases

Industrial research promoter
. income tax exemption (QWBA) 7.1:16

Industry New Zealand 12.10:15

Industry-specific amnesties 20.3:72-73

Industry-specific balance dates
. adoption without IR approval (QWBA) 4.10:7
. orchardists and pipfruit growers 4.10:7; 14.4:26; 20.11:16
. SPS 08/04 16; 20.11:12

Inflation adjusted bonds
. tax exemption repealed 6.12:26
. tax treatment from 1 October 1995 7.9:12
. withholding tax amendments 26.7:89-91

Information about taxpayers
. collection, use and disclosure; modernisation 31.4:45-59
. disclosure – see Disclosure
. exchange and matching – see Inland Revenue
. property investment sector 27.10:6-14
. search and seizure, lawfulness and reasonableness (Taper) 23.8:104-106; 24.9:34-35
. sharing – see Inland Revenue

Information requests – see Inland Revenue

Information sharing – see Inland Revenue

Infrastructure project finance
. BEPS 31.3:126-129

Inland Revenue
. access to NZ Customs Service's arrival and departure information in relation to student loan borrowers 19.5:23
. Adjudication Unit 8.3:20
. Amendment Act 1989 1.8A:12
. Amendment Act 1990 2.3B:5
. Amendment Act 1991 2.9:20
. Amendment Act 1992 3.6:4; 20
. Amendment Act 1993 4.9
. annual report results (1993) 5.8:7
. anonymous information received (QWBA) 5.12:13
. assessment function moved from adjudication unit to service delivery group 24.6:64
. asset accretion assessment method, use upheld 29.5:204-206
. (TRA 023/15) 29.5:204-206
. (TRA 93/141) 5.8:17
. audit action on property speculation 7.14:3
. binding rulings – see Binding rulings
. collection, use and disclosure of information; modernisation of rules 31.4:45-59
. . table of comparative provisions 31.4:53-59
. . Commissioner, directions from Minister of Revenue 6.12:27
. . Commissioner, status of advice 24.10:86-90
. . Commissioner's ability to settle tax litigation (Accent Management) 18.3:28
. . Commissioner's broad powers of reconstruction confirmed (JG Russell, CA) 24.6:75-77
. . Commissioner's duty of consistency (Michael Hill Finance (NZ) Ltd) 28.7:48-50
. . Commissioner's obligations, authority and discretion 6.12:26
. . care and management provisions extended to include student loan interest 19.5:33-34
. . care and management provisions in s 6A(2) and (3) of the Tax Administration Act (IS 10/07) 22.10:17-49
. . Commissioner's power of access to information, imaging of electronic storage media (SPS 10/02) 22.7:54-60
. . Commissioner's powers to obtain information (s 16) 25.9:55
. . Commissioner's statements
. . income tax treatment of accommodation payments, employer provided accommodation and accommodation allowances (CS 12/01) 25.3:2-7
. . OECD information sharing requirements for taxpayer rulings and determinations (CS 16/01) 28.5:14
. . Commissioner's use of s 19 inquiry
. . alleged to be procedurally and substantively unfair (Foxley) 20.2:34
. . allegedly used for improper purpose of forcing settlement (Foxley) 20.2:34
. . recording of interviews (SPS 10/01) 22.7:51-53
. . recording of interviews (SPS 12/01) 24.5:45-46
. . tape-recording of interviews (INV-330) 12.5:47-49
. . computer-generated assessments to be valid 4.9:55
. . computer integration of NRWT 7.9:21
. . computer redevelopment, systems decided 1.6:9
. . confidentiality 31.4:47-51
. . contact people in district offices 2.3:7; 2.4:2
. . accruals contact people 2.3:7; 2.4:2
. . corporate plan available (Oct 1989) 1.4:2
. . data matching with Internal Affairs (QWBA) 5.10:13
. . data matching with Social Welfare 3.2:11; 3.5:5; 4.9:54; 5.4:45; 46
. . debt collection results 4.10:1; 5.3:2; 5.8:7
. . Deputy Commissioner, new appointment (Feb 1991) 2.6:2
. . Deputy Commissioners, change in portfolios (Aug 1994) 6.2:5
. . dishonoured cheque action 4.1:6
. . electronic communications 22.1:29; 28.7:12-15
. . communication via third party software packages, secrecy 28.7:26

102
. exchange of information under double tax agreement, Commissioner's right of access (Avowal Administrative Attorneys, CA) 22.6:18-20
. exchange of information under DTA, Commissioner's right of access to obtain information (Avowal Administrative Attorneys, CA) 22.6:18-20
. exchange of information with Charities Commission 17.7:61
. exchange of information with Dept of Labour in relation to paid parental leave and parental tax credit 17.7:51
. exchange of information with Dept of Work and Income, social security agreements, mutual assistance provisions 12.12:73
. exchange of information with Ministry of Justice in relation to fines defaulters 18.5:139
. exchange of information with NZ Customs Service in relation to recovery of outstanding child support debt 19.5:23; 20.3:106
. exchange of information with NZ Customs Service in relation to student loan borrowers 19.5:23
. exchange of information with Registrar of Companies 29.4:69-70
. exchange of IRD number information with Work and Income New Zealand 10.12:12
. exchange of student allowance recipient information with Ministry of Social Development 17.1:68-69
. exchange of student borrower study status information with tertiary institutions and Ministry of Education 13.2:31
. imaging of electronic storage media (SPS 10/02) 22.7:54-60
. information requests
  . authority to enter premises or private dwellings 15.5:54
  . "books and documents" include computer hard drives (Avowal Administrative Attorneys) 21.1:52; 22.6:18-20
  . collection from third parties (s 17, IRD Act 1974) 2.7:3
  . collection from third parties, third party information request letters (s 17, TA Act 1994) 11.9:67; 72
  . documents sent to specified IR office 15.5:56
. GST audit of liquidating company, Commissioner's entitlement to issue s 17 notices despite being creditor (Next Generation Investments) 18.3:27
. information held by offshore entities controlled by NZ residents 15.5:55-56; 16.1:103; 17.1:86
. interlocutory application by taxpayers, interrogatories not relevant and answers precluded by secrecy provisions (Hester) 15.6:13
. IR's powers extended and clarified 15.5:53-56
. notices under s 17, IRD Act 1974 (Green and Waugh) 4.8:19
. notices under s 17, TA Act 1994, Commissioner's entitlement to issue despite existence of court proceedings (Vineligh) 17.8:15-16
. notices under s 17, TA Act 1994, Commissioner's use unwise but not a contempt of court (Chesterfields Preschools) 21.9:25
. information sharing
  . Approved Information Sharing Agreement (AISA) 29.9:8-9
  . consequential repeals resulting from amalgamation of provisions 29.5:152
  . FATCA 26.7:61-64
  . mechanisms 31.4:51-53
  . non-personal information under approved information sharing agreement (AISA) 29.5:140-141
  . OECD information sharing requirements for taxpayer rulings and determinations (CS 16/01) 28.5:14
  . regarding KiwiSaver members 28.7:17
  . release of general information such as statistical data 28.7:15-16
  . rules amended 23.8:25-26
. . with ACC 28.1:77
. . with AML/CFT regulators 31.4:130
. . with Customs 19.5:23; 20.3:106; 31.4:130
. . with Department of Internal Affairs, passport renewals 25.10:31-32
. . with government agencies for support purposes following Canterbury earthquake 23.10:13-14
. . with Ministry of Social Development 29.5:152; 29.9:8-9
. . with New Zealand Police 26.6:42; 27.5:7-26; 31.4:129
. . internal circulars, status 26.3:79
. investigation, judicial review sought to limit scope (Brierley Investments) 4.7:19
. investigation results (January 1993) 4.6:13
. investigation results (September 1992) 4.2:5
. it is our job to be fair (advertising complaint) 4.4:5
. Litigation Management Unit 8.3:22
. non-resident contractor enquiries, change of address 8.2:4
. notices under s 17, TA Act 1994, judicial review application challenging validity of notice (Lupton) 19.2:15
. notices under s 17, TA Act 1994 (GNL-440) 16.7:36-47
. notices under s 17, TA Act 1994 (INV-321) 11.9:67
. notices under s 17, TA Act 1994 (OS 13/02) 25.8:18-27
. notices under s 17, TA Act 1994 (SPS 05/08) 17.6:37-51
. reasonable assistance from third parties 15.5:53-54
. release of information requested under Official Information Act or Privacy Act (GNL-170) 13.9:90
. removal and retention of documents for inspection 19.3:67-68
. removal of documents for copying 15.5:54-55
. right of non-disclosure, documents the Commissioner has sought to be disclosed during litigation 21.8(II):116
. right of non-disclosure, exchange of information under DTA (Chatfield) 30.2:20-22
. right of non-disclosure for tax advice documents 17.7:47-51
. right of non-disclosure for tax advice documents (SPS 05/07) 17.6:23-36
. right of non-disclosure, list of names sought by Commissioner from accountant (Blakey, DC & HC) 20.1:52; 20.4:19
. . Panmure office opens 7.14:3
. . penalties for misuse 31.4:53
. . Police/IR action against organised crime 4.1:11
. . property valuations, acceptance by IR 4.10:4
. . publications
  . . clubs and societies 4.1:12
  . . education centres 4.1:12
  . . international tax booklets 6.4:12
  . . national superannuitant surcharge 4.10:1
  . . objection procedures 4.10:1
  . . Resolving Tax Disputes; Proposed Procedures (Govt publication) 6.8:26
  . . retaining allowances and redundancy payments 4.10:1
  . . rewriting the Income Tax Act (Govt publication) 6.8:26
  . . self-employed or an employee? 4.10:1
  . . student loan obligations 4.3:2
  . . tax audits 4.2:5; 5.8:7

103
. . interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 11/01) 23.3:14-19
. . joint bank accounts 11.9:8
. . overseas interest
. . threshold for non-filing of returns 16.1:103
. . timing of assessability in NZ (QWBA) 7.3:23
. . prescribed rate – see Fringe benefit tax
. . qualifying tax in dispute 4.5:39
. . repayments imposed as a result of early repayment of a financial arrangement (BR Pub 10/21) 32.1:15-26
. . repayments imposed as result of early repayment of financial arrangement, deductibility (BR Pub 97/9) 9.9:5
. . resident withholding tax – see Resident withholding tax
. . right to demand not exercised, accrual implications 1.7:3
. . safe harbour 29.4:45-48
. . shareholder advances to a company 2.7:5
. . . TRA 91/161 4.11:14
. . student loan scheme – see Student loans
. . tax in dispute – see Tax in dispute
. . thin capitalisation – see Thin capitalisation rules
. . Treaty of Waitangi settlements, treatment of settlement interest (QB 09/01) 21.2:19-23
. . use of money interest – see also Provisional tax
. . arising from unintended legislative changes resulting from Income Tax Act rewrite, ITA 2004 (SPS 05/02) (withdrawn) 17.5:40-44; 28.10:65
. . arising from unintended legislative changes resulting from Income Tax Act rewrite, ITA 2007 (SPS 08/03) 20.10:34-39
. . cancellation if unpaid tax paid within grace period 13.5:45
. . companies left with insufficient assets 17.7:44
. . concessionary provisions 30.5:47-48
. . correction of unintended change 31.4:79-80
. . “date interest starts” 30.5:43-44
. . deceased estates from 1 October 2005 17.7:43; 19.3:86
. . deductibility clarified 23.8:56
. . definition of “interest period” amended 16.1:104
. . foreign investor tax credits 11.9:24
. . from 1997/98 income year 8.7:3-6; 9.2A
. . grace period extended 12.12:63
. . imposed on tax shortfalls, challenge barred (TRA 03/99) 12.3:33
. . income statement recipients 17.7:57
. . KiwiSaver refunds 22.10:96
. . not charged on amounts owing of $100 or less 21.8(II):114; 30.5:121
. . offsetting against unpaid tax 13.5:41
. . paid by IR on overpaid tax, resident withholding tax 12.12:61
. . PAYE intermediaries 15.5:63
. . payment allocation rules 31.4:75-78
. . payroll giving 21.8(II):74
. . . rates from 1 March 2009 21.2:7
. . . rates from 7 February and 1 April 1997 9.2:2
. . . rates from 7 July 1998 10.6:4
. . . rates from 8 March 1999 11.2:4
. . . rates from 8 March 2000 12.2:45
. . . rates from 8 March 2005 17.1:91
. . . . rates from 8 March 2007 19.2:8
. . . . rates from 8 May 2012 24.4:13
. . . . rates from 8 May 2015 27.4:52
. . . . rates from 8 May 2016 28.4:29
. . . . rates from 8 May 2017 29.4:81
. . . . rates from 8 November 1998 10.10:9
. . . . rates from 8 November 2000 12.10:15
. . . . rates from 8 November 2001 13.10:10
. . . . rates from 16 January 2011 23.1:100
. . . . rates relating to tax in dispute, 1985 to 1999 (QWBA) 11.7:32
. . . . relief regarding foreign workers with New Zealand Canterbury earthquakes 22.9:11
. . . . remission, disaster relief provisions 16.2:10-11; 21.8(II):133
. . . . remission for Canterbury earthquake victims 22.9:11; 23.10:14
. . . . remission in relation to further income tax liability 16.1:79
. . . . remission in relation to further income tax liability, Maori authorities 17.1:76
. . . . remission (RDC-2.1) 11.8:24
. . . . remission (RDC 600) 14.12:52
. . . . remission (SPS 05/10) 17.9:68
. . . . remission (SPS 15/02) 28.1:35-42
. . . . remission (SPS 18/04) 30.9:37-57
. . . . removed from certain FBT payments from 1 April 2001 or 2001/02 income year 12.11:36
. . . . resident withholding tax 17.1:66
. . . . setting of rates, methodology amended 21.2:7
. . . . tax pooling 15.5:64
. . . . timing of application of rules in relation to tax in dispute 11.6:43; 11.9:24
. . . . transfers of excess tax 14.11:38; 29.4:57-58; 47
. . . . transfers of excess tax to nil period (2001-02 and earlier income years) 13.11:41-44
. . Interests limitation rules
. . . BEPS 31.3:99-129
. . Interest PAYE – see Resident withholding tax
. . Interlocutory appeals
. . . appeal in advance of substantive hearing (Ben Nevis, CA) 25.7:103-104
. . Interlocutory applications
. . . by Commissioner to determine certain issues before trial, dismissed (Tagasoft) 12.10:24
. . . by taxpayer attempts to reopen finalised decisions, indemnity costs (Faloon) 23.4:16-17
. . . by taxpayers, interrogatories not relevant and answers precluded by secrecy provisions (Hester) 15.6:13
. . Interlocutory decisions
. . . Commissioner's application to strike out purported notices of appeal relating to interlocutory decisions, JGR avoidance template (TRA dec'n 018/04) 16.5:31
. . . interlocutory decisions/rulings of TRA cannot be appealed . . . Jiao 21.8(I):26
. . . TRA 33/00, dec'n 002/2005 17.1:31
. . . Wetherill, CA 16.11:12
. . Intermediaries
. . . new provisions for third party providers and intermediaries 31.4:67-70
. . . PAYE – see PAYE intermediaries
. . . tax pooling – see Provisional tax
International financial reporting standards (IFRS)  adoption for taxation purposes, legislative changes 20.3:86-97
  . anti-arbitrage rules 22.10:89
  . financial arrangements rules 20.3:87-96; 21.8(II):125-130; 97
  . forestry, cost of timber 22.1:33
  . relief from unacceptable tax position penalty 20.3:96
  . research and development expenditure 20.3:86-87; 22.1:33
  . spreading method amendment 28.3:91-94
  . trading stock valuation rules 20.3:87

International tax disclosure exemptions
  . persons not required to comply with s 245W (ITA 1976)
    . D1A 2.9:26; 2.9A:2
    . D1B 2.9:26; 2.9A:3
    . D2A 2.9:26; 2.9A:3
    . D3 3.8:14; 3.9:1
    . ITR5 5.12:7
    . ITR5A 5.13:8
    . ITR5A, cancellation 5.13:8
  . persons not required to comply with TAA s 61
    . ITR6 7.1:12-14
    . ITR7 7.12:20
    . ITR8 9.4:2
    . ITR9 10.5:1
    . ITR10 11.4:10
    . ITR11 12.4:14
    . ITR12 13.4:11
    . ITR13 14.4:6
    . ITR14 15.4:36
    . ITR15 16.3:29
    . ITR16 17.3:12
    . ITR17 18.4:4
    . ITR18 19.3:15
    . ITR19 20.4:4
    . ITR20 21.2:9
    . ITR21 22.3:8
    . ITR22 23.3:2-5
    . ITR23 24.3:10-14
    . ITR24 25.3:21-25
    . ITR25 26.3:68-72
    . ITR26 27.3:13-17
    . ITR27 28.3:119-123
    . ITR28 29.3:46-50
    . ITR29 30.3:49-53
    . ITR30 31.3:159-166

International tax disclosure forms simplified
  9.13:14

International travel
  . domestic legs, GST zero-rating
    . air travel 10.5:8
    . passenger cruises 15.5:70-72

International venture capital tax rules
  17.1:36-42; 20.3:126-127
  . remedial amendment 21.8(II):118

Interrelated arrangements
  . disclosure requirements 2.4:4

Inventions
  . deduction of development costs (QWBA) 4.11:10; 5.6:11

Investment by non-residents
  . proceeds from disposal of share or option acquired under venture investment agreement exempt 18.5:113
  . residual tax concessions for certain non-resident companies repealed 25.9:37
  . venture capital tax rules 17.1:36-42; 20.3:126-127
  . remedial amendment 21.8(II):118

Investment in controlled foreign companies
  . foreign exchange gains on liabilities, temporary relief 23.8:92-98

Investment income information
  . detail and frequency of supply of information 30.5:29-33
  . electronic filing 30.5:236-37
  . error correction 30.5:34-36
  . provision of IRD numbers 30.5:33-34
  . record-keeping requirements 30.5:40
  . RWT exempt status, administration 30.5:38-39
  . RWT exempt status, tertiary education subsidiaries 30.5:39-40
  . RWT withholding certificates no longer required in some situations 30.5:
  . tax credits, evidential requirements 30.5:40

Investment property
  . NRWT on interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 09/05) 21.6:55-60
  . NRWT on interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 11/01) 23.3:14-19

Investment schemes
  . “Trinity” forestry scheme, avoidance arrangement – see “Trinity scheme”

Investments
  . deduction of development costs (QWBA) 4.11:10; 5.6:11
  . patents – see Patents
  . research and development – see Research and development expenditure

Investigations – see Audits; Tax investigations

Investigation by non-residents
  . proceeds from disposal of share or option acquired under venture investment agreement exempt 18.5:113
  . residual tax concessions for certain non-resident companies repealed 25.9:37
  . venture capital tax rules 17.1:36-42; 20.3:126-127
  . remedial amendment 21.8(II):118

Investment in controlled foreign companies
  . foreign exchange gains on liabilities, temporary relief 23.8:92-98

Investment in foreign hybrids
  . foreign tax credit rules 18.5:115-120

Investment in liquidated company
  . assessability of re-invested interest (QWBA) 4.4:8
  . IR 5 taxpayer defined 3.6:5

Investment income information
  . detail and frequency of supply of information 30.5:29-33
  . electronic filing 30.5:236-37
  . error correction 30.5:34-36
  . provision of IRD numbers 30.5:33-34
  . record-keeping requirements 30.5:40
  . RWT exempt status, administration 30.5:38-39
  . RWT exempt status, tertiary education subsidiaries 30.5:39-40
  . RWT withholding certificates no longer required in some situations 30.5:
  . tax credits, evidential requirements 30.5:40

Investment losses
  . deductibility (QWBA) 7.14:4
  . film investment losses increased by fraud (TRA 98/57) 12.2:64

Investment plates (QWBA)
  10.5:24

Investment portfolio fees
  . deductibility (QWBA) 10.4:49

Investment property
  . NRWT on interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 09/05) 21.6:55-60
  . NRWT on interest paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 11/01) 23.3:14-19

Investment schemes
  . “Trinity” forestry scheme, avoidance arrangement – see “Trinity scheme”

IR 10 accounts information form
  . details inadvertently omitted, assessment will not be reopened 6.13:13
  . IR policy statement 10.3:40
  . section 25, Income Tax Act 1976 3.5:11; 4.1:10; 5.3:1

IR 10 financial statements summary form
  25.4:14-15; 28.6:89-93

IR 56 taxpayers
. IR 3 return requirement removed 16.1:87

IRD numbers
. offshore persons, bank account requirement, exception 28.6:57;
   30.5:79-81; 31.4:100
. sale of business 4.3:2
. "tax file number" definition 9.12:30
. trustees of estate (QWBA) 4.11:10

Issues and propositions of law exclusion rule
. parties bound to issues and propositions of law in SOPs, but not
   facts and evidence 23.8:20
   . SPS 11/05 23.9:38
   . . application failed, alleged failure to take account of certain
      returns (Singh) 14.9:63
   . . application failed, alleged failure to take account of certain
      returns (Singh) 14.9:63
   . . application failed, attempt to relitigate claims (Falloon) 22.7:50; 23.4:16-17
   . . application failed, Commissioner not obliged to recalculate
      amount of tax owing following challenge proceedings
      (Peeples) 26.11:25-26
   . . application failed, criteria for judicial review after assessment
      confirmed (Amalail) 21.2:27
   . . application failed, debt instalment arrangement proposal
      declined (Kea) 23.10:20-21
   . . application failed, investigation methods found to be "robust
      and practical" (Duncan) 16.8:21
   . . application failed, unmeritorious litigation, indemnity costs
      awarded to Commissioner 23.2:32-33
   . . application for conditional leave to appeal to Privy Council
      (Wetherill, CA) 14.5:24
   . . application for declaration that Commissioner erred in refusing
      to accept instalment proposal (Shane Warner Builders Ltd) 30.8:22-23
   . . application for leave to amend claim after judgment
      granting judicial review delivered and all matters settled (Dunphy) 23.7:8
   . . application for order requiring TRA to state case on appeal
      declined (Wetherill, HC) 15.12:48
   . . . interlocutory decisions of TRA cannot be appealed (Wetherill,
      CA) 16.11:12
   . . . application for review of TRA decision in preliminary hearing
      dismissed (Harris) 26.3:82-83
   . . . application for special leave to appeal directly to Privy Council
      dismissed 14.11:26
   . . . Russell (PC) 14.11:27
   . . . Wetherill (PC) 14.11:27
   . . application for stay of liquidation proceedings pending
      determination of judicial review application, dismissed
      (Berrytime Land; Berrytime) 21.4:23
   . . application for strike-out granted, issue estoppel, abuse of
      process (Abatts, CA) 14.8:17
   . . application for strike-out granted, proceedings could not be
      seriously argued (Ron West Motors) 18.2:31
   . . . taxpayer's appeal unsuccessful (Ron West Motors) 19.7:25
   . . application for strike-out granted, taxpayer did not follow
      disputes process in first instance, bankruptcy proceedings
      (Korako) 21.8(1):23
   . . . application for strike-out of various causes of action mainly
      successful (avoidance, JGR template scheme) (FB Duvall)
      22.4:51-52
   . . . application for strike-out unsuccessful Abatts Properties) 13.12:16
   . . application granted, undue delay, abuse of process (Harris) 20.9:16
   . . application struck out, abuse of process
   . . . Tamihere 30.1:34; 30.1:36-37
   . . . Accent Management 22.4:49
   . . . Goh 22.1:53-54; 23.8:106
   . . . Hardie 23.2:33-34
   . . . Russell 27.4:40-42
   . . . application struck out, duplicitous claim, security for costs
      (Mawhinney) 27.3:33-34
   . . . application to have Commissioner's assessments declared
      invalid dismissed, process challenged (Sweetline Distributors) 16.5:29
   . . . application to limit scope of IR audit (Brierley Investments) 4.7:19
   . . . appropriate procedure for contesting a decision of the
      Commissioner? (Miller and O'Neil) 7.4:31; 9.3:23; 9.6:24
   . . . limits of judicial review (O'Neil, PC) 13.4:29

Japanese ex-prisoners of war and civilian internees
. ex gratia payments 13.5:16

Joint bank accounts
. between residents and non-residents 11.9:8
. deduction notices 10.4:53
. . standard practice statement RDC-3 10.10:4
. . standard practice statement RDC-3.1 11.7:30
. . standard practice statement SPS 09/01 21.2:16
. . whether Commissioner may attach (ANZ Banking Group) 10.4:53
. . deductions from accounts of defaulting taxpayers 23.1:76

Joint products and by-products
. valuation of trading stock 10.12:27

Joint ventures
. assignment of joint venture rights (Renouf Corp, Kirkcaldie and
   Stains, Renouf Industries) 10.3:44
   . Court of Appeal decision 10.8:13
. research and development tax credits 20.3:42-43

Journalists
. income tax treatment (QWBA) 7.13:26

Judges
. PAYE tax treatment 10.12:20; 16.1:96

Judgment debt
. application to set aside declined, no reasonable grounds
   (Ronald Maxwell Wilson) 29.1:31-34

Judgments
. publication of name, open justice principle (Musuka) 27.8:13

Judicial review
. amended returns treated as late objections, refused and not
   reassessed (Lawton, HC) 14.1:18
   . . Commissioner to reconsider application (Lawton, CA) 15.2:21
   . . appeal against Commissioner's application for stay of
      proceedings (NZ Wool Board) 9.1:25
   . . applicant alleging presumptive bias, TRA's refusal to recuse
      himself from hearing applicant's challenge (Russell) 21.1:51
   . . . risk of bias cured by appellate process (Russell, CA) 23.5:22-23
   . . . application by struck-off company struck out (Floorlines (NZ),
      Duncan) 13.7:54
   . . . application by tax agent for review of District Court
      interlocutory decisions relating to compliance with discovery
      orders unsuccessful (Russell, HC) 15.12:50
   . . . tax agent's appeal unsuccessful (Russell, CA) 16.10:81
   . . . application challenging validity of TAA s 17 notice requesting
      information (Lupton) 19.2:15
   . . . application failed, alleged failure to recognise exceptional
      circumstances (Singh) 14.9:63
. s 113 not a bypass mechanism for dispute and challenge procedures (Arai) 25.6:54-56
  . assessment grounds changed but no increase in tax payable (Simunovich) 13.5:54
  . assessment of new company for tax payable by old company (BNZ Finance) 11.3:5; 11.10:30
  . Court of Appeal decision 9.4:11
  . Privy Council decision 9.13:15
  . assessments barred by s 25 of ITA 1976, validity of waiver (Vela Fishing) 12.10:25
  . assessments, improper purpose and legitimate expectation (NZ Wool Board) 11.3:5; 11.10:30
  . assessments involving company loss offsets (Great North Motor Co, Kat Agency, Ron McDonald Ltd) 10.10:13
  . assessments issued because of impending time bar and risk to Revenue (Sweetline Distributors) 16.5:29
  . assessments not invalidated by citation of incorrect statute (Dowell) 18.1:21
  . availability of judicial review process in tax cases
  . circumstances in which judicial review available to disputable decisions, CA correct in striking out application as abuse of process (Tannadyce Investments, SC) 24.1:21-22
  . . conscious maladministration not found (Tannadyce Investments, CA) 22.7:43
  . availability of judicial review process in tax cases (Westpac Banking, CA) 21.2:25
  . . application for leave to appeal to Supreme Court dismissed (Westpac Banking, SC) 21.4:26
  . . case for establishing exceptional circumstances not strong (Berrytime Land; Berrytime) 21.4:23
  . . case not made out, taxpayer failing to comply with statutory timeframes, default assessments (Christieson) 20.3:131
  . . child support, application dismissed (Sonny Shaw) 19.6:14
  . . child support, formula assessment, departure orders, Family Court's and Commissioner's decisions (Johnson) 14.4:23
  . . claim of abuse of process not made out, application dismissed (Anderson) 19.9:26
  . . collateral procedure (Ti Toki Cabarets) 12.10:22
  . . Commissioner conceding case, costs, taxpayer unsuccessfully seeking increased costs or indemnity costs (Wynyard) 19.9:30
  . . Commissioner directed to complete processing of GST returns, consider remission of penalties, and reconsider GST re-registration (Chesterfields Preschools) 19.2:12
  . . . leave to appeal to Supreme Court refused (SC) 22.2:26-27
  . . taxpayers' second application for judicial review successful, Commissioner failing to apply earlier orders (Chesterfields Preschools) 21.1:40
  . . Commissioner obtaining Mareva injunction and court-ordered solicitor's undertaking (Chesterfield Preschools) 17.10:66
  . . Commissioner's application to transfer nine proceedings from TRA to High Court and consolidate them with related judicial review proceedings (Deepsea Seafoods (No 1) Ltd) 16.2:16
  . . Commissioner's decision not to allow financial relief upheld, Commissioner's statutory duties
  . . Clarke; Money 17.3:24
  . . McLean 17.5:47
  . . Commissioner's decision refusing tax refunds sought by investor partners in film partnerships on strength of Peterson decision, late objection (Duaphy) 22.5:46-47
  . . Commissioner's decision to decline serious hardship relief, correct statutory test (Larmer) 22.2:30-31
  . decision upheld on appeal, correct statutory test applied (Larmer, CA) 23.5:20-22
  . Commissioner's decision to decline serious hardship relief, correct statutory test applied (P) 26.4:62-63
  . Commissioner's decision to issue notices under s 17, Commissioner's strike-out application partly successful (Chatfield & Co Ltd) 28.12:79-80
  . Commissioner's decision to refuse to amend assessments, appeal allowed (Charter Holdings, CA) 28.12:86-88
  . Commissioner's discretionary powers to amend assessments under TAA s 113 (Nguyen) 23.9:101-102
  . Commissioner's invocation of s HK 11 in respect of struck-off company (Spencer) 16.10:83
  . Commissioner's power to enforce director's guarantee in respect of company's tax debt (Peterson) 17.9:61
  . Commissioners refusal to accept late NOPA, case not made out (Christieson) 20.3:131
  . . Balich 19.3:24
  . . Hollis 17.10:70
  . . Commissioner's refusal to accept late objections (Wood) 11.6:53
  . . Commissioner's refusal to accept taxpayer's tax debt repayment/settlement offers
  . . . Raynel 16.5:28
  . . . Rogerson 17.7:60
  . . Commissioner's refusal to amend assessments (Balich) 19.3:24
  . . Commissioner's refusal to exercise s 113 discretion re default assessments not manifestly unreasonable (Arai) 25.6:54-56
  . . Commissioner's right to issue amended assessments to group companies (Golden Bay Cement) 7.3:35
  . . Commissioner's use of s 19 inquiry
  . . . alleged to be procedurally and substantively unfair (Foxley) 20.2:35
  . . . allegedly used for improper purpose of forcing settlement (Foxley) 20.2:34
  . . correctness of assessments rather than validity challenged (Douglas) 12.12:75-76
  . . deduction notices
  . . . agent, fraudulent use of corporate entity, notices issued lawfully (Enterprises Lakeview) 21.1:50
  . . . deduction notices, Commissioner's seizing and retaining of funds pending outcome of case (Singh) 11.3:6
  . . default assessments, appeal against struck-out application allowed (Hardie, CA) 23.9:102-103
  . . Disputes Tribunal cannot hear tax cases (Platt) 9.10:9
  . . GST assessment, invocation of s HK 11 in respect of struck-off company (Spencer) 16.10:83
  . . GST assessment, purchase and later sale of fishing vessel, judicial review (Simunovich) 11.6:53
  . . Court of Appeal decision 14.1:17
  . . High Court decision 13.5:54
  . . GST assessment, time bar waiver provision (Nelson) 13.6:48
  . . GST assessments issued after Commissioner rejected notice of response, validity of notice, challenge proceedings rather than judicial review (Alam & Begum) 21.6:49
  . . GST input tax credits disallowed, avoidance, application struck out (Chéille Properties) 18.1:16
  . . appeal against strike-out 19.9:27
  . . GST reassessment not procedurally invalid (PLM Software) 13.9:98
. first home withdrawal available for NZ homes only 27.5:28-29
. first home withdrawal, eligibility rules amended to include earlier membership in complying superannuation fund 27.7:15
. first home withdrawal for holders of interests in leasehold estates 22.10:55
. first home withdrawal for homes on Maori land 27.5:29-30
. first home withdrawal for payment of deposit 27.5:27-28
. first home withdrawal for purchase of leasehold estate 23.1:74
. first home withdrawal of member tax credits 27.5:27
. general provisions
. . clarification of Crown and employer liability 19.1:25
. . disputes 19.1:26
. . giving of notices 19.1:27
. . interface with securities law 19.1:26
. . penalties 19.1:26-27; 20.3:25
. . use of personal information 19.1:26
. . use of unique identifiers 19.1:25
. . information sharing with IR 23.1:73; 28.7:17
. Inland Revenue KiwiSaver holding account 19.1:19-21
. . interest paid by Inland Revenue, periodic basis 24.10:33-34
. . member tax credits (MTC) 19.6:31-33; 20.3:13-15; 21.8(II):149
. . backdating 21.8(II):149
. . . creditable membership (QWBA) 20.6:90
. . . maximum amount reduced from 30 June 2012 23.6:21
. . . rate at which MTC paid reduced from 30 June 2012 23.6:21-22
. . . membership 19.1:18-18
. . . automatic enrolment rules, exempt employers 10.2:25-56
. . . choice of or allocation to scheme 19.1:15-17; 20.3:25
. . . creditable membership definition amended 21.8(II):149
. . . creditable membership definition (QWBA) 20.6:90
. . . default schemes 19.1:16-17
. . . enrolment of under 18-year-olds 22.10:53-54
. . . exempt employers 19.1:11-13; 21.8(II):147; 22.10:55-56
. . . Government employees serving outside NZ 19.6:33
. . . information requirements 19.1:13-15
. . . initial and confirmed backdated validation of invalid membership 20.3:21-23
. . . opting out and opting in 19.1:10-11; 19.6:48-52
. . . school employees 19.1:8; 21.8(II):147
. . . secondment arrangements 20.3:26
. . . start date, end date 24.10:34-35
. . . transfer between schemes 19.1:17-18; 20.3:15; 27.30; 31
. . . transfer between schemes, applications for approval of transfers, fees payable to Government Actuary 19.1:45
. . . transfer from complying superannuation fund to KiwiSaver scheme 23.1:74
. . . minors opting out 28.7:17-18
. . . miscellaneous provisions 19.1:27-29; 20.3:24-29
. . . closed to new applicants from 1 June 2009 21.5:8
. . . scheme registration and reporting requirements 19.1:25; 31
. . . complying superannuation funds 20.3:24
. . regulations 19.1:44-45; 20.3:29
. . . scheme provider agreement 19.1:44-45
. . . school children, PAYE and KiwiSaver rules 22.10:54
. . . securities law
. . . prospectuses and investment statements issued before 1 June 2015 27.5:31
. . . Voluntary Bonding Scheme payments to KiwiSaver members 25.9:43
. . . windup provisions refined 23.1:73
. . . withdrawals 19.1:29-30
. . . employer contributions 20.3:18-19
. . . fund withdrawal tax 20.3:28
. . . on death of member 19.1:29; 21.8(II):147
. . . purchase of first home 19.1:29; 21.8(II):148
. . . treatment of family scheme income 24.10:34
. Labour hire firm contractors 29.4:51-56; 30.5:48-49
. Land – see also Property
. . acquired with purpose or intention of disposal (QWBA) 28.8:18-26
. . acquisition date and intention (TRA 003/15) 28.9:16-17
. . acquisition date clarified 26.7:86-87
. . acquisition date, remedial amendment 28.6:64
. . acquisition/development costs of property developer (Thornton Estates) 7.2:41
. . Court of Appeal decision 10.2:10
. . apportionment of cost of bare land for purposes of GST change-in-use adjustment (QB 09/06) 22.6:21-25
. . associated persons anti-avoidance rule 31.4:138-139
. . boundary adjustments 17.1:10
. . builders accounting for unimproved land at balance date (QB) 5.2:7
. . cancelled contract for sale and purchase, deposit paid, GST consequences (QWBA) 17.4:26-27
. . company amalgamations, land held on capital account 7.9:15
. . contract for use of farm land, whether taxable activity (Bayly Trust) 10.2:12
. . cost of acquiring option to acquire revenue account land (QB 15/13) 28.1:64-72
. . dealer's stock on hand to be included as assessable income at end of year (Garven) 7.6:31
. . definition in s YA 1, remedial amendment 28.1:90
. . development expenditure, horticultural plants 17.1:44-46
. . easements
. . . granted for access to cables, capital payment (QWBA) 7.10:28
. . . preparation, stamping and registration costs 14.9:30
. . . preparation, stamping and registration costs (BR Pub 98/7) 10.12:47
. . . expenditures on conversion of land from one farming or agricultural purpose to another 16.6:18-30
. . . failure to repair and maintain, deductibility of compensation paid by tenant 6.5:8
. . . fractional share, value for gift duty purposes 6.9:3
. . . improvements
. . . . depreciation, categories added to sch 13 of ITA 2007 21.8(II):151
. . . . depreciation, primary sector, exclusion for subsequent owners 7.9:21
. . . . destroyed or made useless, disaster relief provisions 17.1:47
. . . . farming, agriculture, forestry or aquaculture 5.12:2
. . . . farming or agriculture, deduction for unamortised balance of certain expenditure at end of 2004/05 tax year 17.7:53-54
. . . . income spreading for income derived from land 26.7:112-113

111
Late filing penalties

- Commissioner must warn taxpayer before imposing
- employer monthly schedules, initial warning
- GST returns
- late filing attributable to change in tax rate, remission
- non-recovery of small amounts
- remission
  - standard practice statement RDC-5
  - withdrawn (1/8/03)
  - standard practice statement SPS 05/01
  - standard practice statement SPS 12/02

Late payment penalties

- administration of rules, grace period
- definition expanded
- financial relief, tax debt
- incremental penalty no longer imposed
- incremental penalty reduced
- initial warning (grace period)
- application to first default identified
- pre-emptive instalment arrangements
- instalment arrangements

Late return charges

- GST, late return charges (including library fines and parking overstay charges) (QB 14/14)

Law Society fidelity fund levies

- Lawy sales, GST treatment (QWBA)

Leases

- assets used overseas, finance leases, operating leases, depreciation
- builder leasing residential property, activity other than making taxable supplies? (Morris)
- building sold to lessee, going concern for GST? (TRA 92/93)
binding product rulings for specific insurance companies or 
products – see Binding rulings

. commissions received by life agents on own policies and family
policies 4.10:4
. . BR Pub 00/01 12.4:4
. . BR Pub 96/9 8.8:5
. . BR Pub 96/9A 8.8:6
. . (QWBA) 4.5:43

. . commissions received by life agents on own policies and those
of associated persons (BR Pub 10/07) 22.5:8
. . company's dividend income exempt from tax 2.3A:2
. . controlled foreign companies 5.4:11
. . grey list, underlying foreign tax credits 6.12:20
. . definition, remedial amendment 19.3:78
. . discounted premiums on life insurance policies provided to life
agents and associated persons — fringe benefit tax (BR Pub 10/08) 22.5:8
. . discounts enjoyed by life agents and their families on life policy
premiums — fringe benefit tax 4.10:4
. . BR Pub 00/02 12.4:5
. . BR Pub 96/9 8.8:5
. . BR Pub 96/9A 8.8:6
. . . . double deductions for trading losses and loss on sale of
subsidiary (AMP Life) 12.11:42-43
. . . . employee taking out policy and employer paying premiums
on employee's behalf (QB 15/05) 27.6:13-14
. . . . employee taking out policy and employer paying premiums on
employee's behalf (QB 18/02) 30.3:24-25
. . . . employer contributions, FBT double taxation anomaly removed 8.11:3
. . . . employer taking out policy for benefit of employee (QB 15/06) 30.3:24-25
. . . . employer taking out policy for benefit of employee (QB 18/03) 30.3:26-28
. . . . foreign investment fund rules 2.3A:6
. . . . fringe benefit tax
. . . . . premiums paid for life insurance policies 29.5:172
. . . . . imputation 2.3A:9; 2.3C:12
. . . . . dividend withholding payment accounts 2.3C:14-15
. . . . . dividend withholding payment accounts, allocation deficit
debit rules 2.3C:14-15; 17.1:77-81
. . . . . . imputation credit accounts 2.3C:12-14
. . . . . . policyholder credit accounts 2.3C:16
. . . . . . income from policy exempt from tax 2.3A:2
. . . . . . integrating fair dividend rate and certain PIE rules into life
insurance rules 20.3:84-86
. . . . . . key-person insurance policy (QB 17/06) 29.7:3-7
. . . . . . late payment charge on premiums (Colonial
Mutual Life) 11.8:20; 12.6:17; 13.12:18
. . . . . . low-interest loans to policyholders 13.5:26
. . . . . . Lloyd's of London, compliance simplification 30.5:91-92
. . . . . . new taxation rules from 1 April 1990 2.3C:1-23
. . . . . . new taxation rules from 1 July 2010 21.8(II):46-63
. . . . . . . . actorual advice and guidance 21.8(II):52
. . . . . . . . application and background 21.8(II):46-47
. . . . . . . . first year tax calculation example 21.8(II):57-63
. . . . . . . . policyholder base 21.8(II):46; 50-52
. . . . . . . . reinsurance 21.8(II):52-53; 23.1:93
. . . . . . remedial amendments 22.1:34-36; 23.1:93; 24.10:78-79;
29.5:152-155
. . . . . . retrospective technical and remedial amendments 26.4:56-57
. . . . . . . . scheme and operation of rules 21.8(II):47-53
. . . . . . . . shareholder base 21.8(II):46; 48-50
. . . . . . . . transfers of life insurance business 21.8(II):53
. . . . . . . . transitional rules: deemed disposal and reacquisition of
investments on entry 21.8(II):56
. . . . . . . . transitional rules: grandparenting of term life
products 21.8(II):53-56; 22.1:34-35
. . . . . . . . transitional rules: grandparenting provisions 22.10:85-86
. . . . . . . . transitional rules: life reinsurance contracts sold before start of
new rules, grandparenting 23.1:93
. . . . . . . . transitional rules: part-year tax calculation 21.8(II):56
. . . . . . . . transitional rules: use of tax losses 21.8(II):56-57
. . . . . . . . non-resident insurers
. . . . . . . . branch in NZ 7.11:33
. . . . . . . . policies issued in NZ 2.9:23
. . . . . . . . non-resident withholding tax 2.3A:7
. . . . . . . . overfunded employer superannuation schemes 4.9:48
. . . . . . . . policyholder base losses on transfer of business 7.9:5
. . . . . . . . policyholder credit account balance on transfer of business 7.9:6
. . . . . . . . policyholder net loss, offset limitation 9.12:33
. . . . . . . . portfolio investment-linked life funds 20.3:84-86
. . . . . . . . pre-accrual financial arrangements held by life insurance
companies 4.9:49
. . . . . . . . reinsurance premiums with non-resident life insurer, deductions 31.3:4
. . . . . . . . remedial changes to transition rules supporting 2009
reforms 24.10:78-79; 29.5:152-155
. . . . . . . . separation of insurer's superannuation business 2.3A:3; 2.9:23
. . . . . . . . special corporate entity 5.4:32
. . . . . . . . taxation of agents’ superannuation business income 1.3A:39
. . . . . . . . taxation of insurers 2.3A:2

Limited partnerships

. associated persons 21.8(II):87-88
. Australian limited partnerships with New Zealand resident
partners (BR Pub 10/01-10/05) 23.1:4-14
. avoidance, use of limited partnership (QB 15/11) 27.10:27-30
. Australian limited partnerships with New Zealand resident
partners (BR Pub 14/01-14/05) 26.6:10-25
. capital contributions, full or partial disposal of asset
(QB 17/09) 30.1:10-18
. . deduction limitation formula amended 24.10:53
. . GST grouping 29.5:97
. . loss limitation rule, remedial amendment 31.4:28

Lifestyle blocks

. sale of farm land, bright-line test (QB 18/17) 31.1:48-54

Limited-recourse loans, deferred deduction rule

. . appeal by struck-off company against dismissed application for
stay of liquidation proceedings (KJ Cummings Ltd, CA) 16.7:34
. application for appointment of interim liquidator (Chesterfields Preschools) 30.2:19-20
. application for orders appointing replacement liquidator (Mercantile Developments Ltd) 30.10:79
. application for extension of time to appeal allowed (Newmarket Trustees) 23.7:5-6
. application for special leave to appeal by person wanting to act on behalf of taxpayer company (Central Equipment Co) 20.4:21
. directions hearing, HC's final determination stands 20.5:20
. application for stay of proceedings dismissed, Commissioner a creditor, appointment of liquidator did not perpetuate unlawful order (Accent Management; Lexington Resources) 26.9:32-33
. application for stay of proceedings dismissed, Commissioner entitled to bring proceedings as a creditor (Redcliffe Forestry Venture) 26.9:31-32
. application for stay of proceedings pending appeal dismissed (Bristol Forestry Venture) 25.11:35-36
. application for stay of proceedings pending appeal of HC's refusal to approve compromises (Property Ventures Investments, CA) 22.7:43
. application for stay of proceedings of judicial review application, dismissed (Berrytime Land; Berrytime) 21.4:23
. application for stay of proceedings to allow judicial review proceedings to be heard (Shane Warner Builders Ltd) 30.8:22-23
. application for stay or strike-out declined (Ben Nevis Forestry Ventures) 26.8:32-34
. application to restrain Commissioner from advertising liquidation proceedings (Property Ventures Investments) 22.1:55
. application to set aside statutory demand as abuse of process rejected (Accent Management) 26.2:22-23
. application to set aside statutory demand dismissed after breach of binding agreement (Elementary Solutions Ltd) 29.3:51-54
. application to set aside statutory demand dismissed (Bristol Forestry Venture; Ben Nevis Forestry Ventures) 25.10:39-41
. application to set aside statutory demand dismissed (Redcliffe Forestry Venture, CA) 25.11:33-34
. available subscribed capital, definition of paid-up capital amount (BR Pub 06/04) 18.7:5
. available subscribed capital, definition of transitional capital amount
  . BR Pub 01/02 13.4:8
  . BR Pub 96/6 7.12:4
  . BR Pub 98/1 10.2:4
. Commissioner as preferential creditor, claim to funds not limited to “book debts” (Strategic Finance, CA) 25.9:72
. Commissioner's application for liquidation order, company given week to pay outstanding tax debt and costs (Ron West Motors) 20.3:129
. Commissioner's application for liquidation order successful (Churton Farms) 19.2:11
. company prevented from raising counterclaim (Ngaturi Properties) 19.2:11
. Commissioner's entitlement to make s 17 information requests as part of GST audit despite being creditor (Next Generation Investments) 18.3:27
. company requests removal from companies register, meaning of "anything occurring on liquidation”
  . BR Pub 05/14 17.10:5
  . BR Pub 10/06 22.5:3
. compromise proposals unfairly prejudicial to Commissioner (Atlas Food & Beverage; FM 1) 22.3:17-19
. "core debt" not quantified, case remitted back to High Court (Sisson, CA) 29.9:67-68
. corporate migration, deemed liquidation rules 18.5:97-103
. court's discretion to liquidate (Newmarket Trustees, CA) 24.9:26-27
. fundamental variation of supply contracts, GST input tax credit claims reversed (TRA dec'n 003/2003) 15.3:15
. GST payable on recovery of voidable transactions (Pasadena Holdings) 11.9:19
. imputation adjustments 6.11:4-13
. . DWPA credit balance, transfer to ICA 6.11:8
. . filing imputation returns 6.11:6
. . further income tax, imputation penalty tax, additional tax 6.11:10
. insolvent companies should as a general rule be liquidated (Atlas Food and Beverage Ltd) 23.1:110-111
. mortgagee sale completed by liquidator, priority of debt and GST (Christchurch Readymix Concrete) 15.1:17
. PAYE trust, application for leave to appeal to Supreme Court granted (Jennings Roadfreight) 26.3:84
. PAYE trust ceases if PAYE not deducted in manner required under s 167(1) of TAA (Jennings Roadfreight, SC) 27.2:17-18
. removal from register
  . meaning of "anything occurring on liquidation” when a company requests removal from register of companies (BR Pub 05/14) 17.10:5
  . meaning of "anything occurring on liquidation” when a company requests removal from register of companies (BR Pub 10/06) 22.5:3
  . meaning of "anything occurring on liquidation” when a company requests removal from register of companies (BR Pub 14/09) 27.1:3-8
. resigned trustee's GST liability, statutory demand reinstated (Chester Trustee Services) 14.11:22
. reversal of group loss offset (Hot Dip Galvanisers) 11.7:27
. set-off not a “transaction” for voidable transactions provision purposes (Harlock) 26.2:16-18
. statutory demands, grounds for setting aside (Accent Management) 26.2:22-23
. statutory presumption of insolvency (Chesterfields) 31.4:176-177
. statutory trusts under s 167(1) of TAA survive liquidation (Jennings Roadfreight, CA) 25.11:29-30

Liquidators
. convictions under Revenue Acts not expressly included in Companies Act disqualification criteria (Kamal) 28.6:123-124
. entitlement to claim pre-liquidation GST input tax credits (TRA dec'n 029/2004) 16.11:14
. GST liability 4.5:29
. misapplication of GST refund, compensation (Robertson) 30.5:153-154
. rejection of proof of debt for GST (Fatac) 13.9:99

Litigation privilege
. Dinsdale 9.7:10
. Glenharrow Holdings 15.3:13

Livestock
. adverse event income equalisation scheme – see Income equalisation reserve scheme
  . average market values
    . 1990 values 1.10:1-3
1991 values 3.1:8
1992 values 3.9:2-5
1993 values 5.1:1
1993 values (reprint, no changes) 5.2A:25
1994 values 5.13:4
1995 values 6.14:10
1996 values 7.14:1
1997 values 9.6:4
1998 values 10.6:1
1999 values 11.5:6
2000 values 12.6:11
2001 values 13.6:40
2002 values 14.6:6
2003 values 15.6:15
2004 values 16.5:26
2005 values 17.5:35
2006 values 18.6:28
2007 values 19.6:29
2008 values 20.6:11
2009 values 21.4:20
2010 values 22.5:22
2011 values 23.5:10-11
2012 values 24.5:43-44
2013 values 25.5:22-23
2014 values 26.4:51-52
2015 values 27.5:37-38
2016 values 28.5:11-12
2017 values 29.5:200-202
2018 30.6:9-13
announcement delayed 4.7:5
change to calculation method 4.9:37
new method proposed 5.2A:25
values to be set by determination 10.4:31
bailed livestock 5.2A:23; 5.4:35
binding rulings 9.12:27
bloodstock – see Bloodstock
cattle separated into two separate types 3.8:8
Chatham Islands values for sheep and beef cattle 5.2A:22
death of farmer, livestock valuation (QWBA) 6.14:26
disposal of partnership interests, valuation by incoming partner 21.8(II):152-153
donated trading stock, disaster relief 18.5:114-115
election of valuation methods
election to use herd scheme method effectively irrevocable 24.6:63
herd livestock 3.1:19
notices of election 2.6:3
notices of election, exit from herd scheme (QWBA) 16.5:41-44
previous years’ invalid elections 16.5:45
emus, valuation for income tax purposes 9.8:11
estate to continue deceased’s farming activity, livestock values to be used (QWBA) 7.2:30
exotic livestock, valuation (QWBA) 7.2:30
family support implications of spread income (QWBA) 5.8:10
herd scheme amended 2.6:9; 3.1:19
Budget 2012 amendments 25.9:4-7
changing from NSC scheme to herd scheme (QWBA) 5.10:9
election to use herd scheme valuation method effectively irrevocable 24.6:63
new definition of herd livestock 3.8:6
notice of election to exit (QWBA) 16.5:41
sale of livestock to associated persons, gains or losses 28.3:88
valuation at beginning of year 5.4:35
high-priced livestock
application of $100 minimum 1.11:3
assigned percentages 5.2A:23
depreciation 1.8A:2
exclusion of non-breeding stock when values increase rapidly 3.1:19
transfer to other schemes 5.2A:25
trigger price, 1993 5.1:1
trigger price, 1994 5.13:4
trigger price, 1995 6.14:10
horses from riding school, valuation (QWBA) 7.7:27
national standard costs 4.9:36
1993 values 5.1:3; 5.2A:3; 28
1994 values 5.11:5; 5.11A:1; 6
1995 values 6.13:12
1996 values 7.10:24
1997 values 9.3:1
1998 values 10.3:1
1999 values 11.2:3
2000 values 12.2:56
2001 values 13.2:36
2002 values 14.2:8
2003 values 15.3:6
2004 values 16.1:13
2005 values 17.1:25
2005 values, reissued 17.5:38
2006 values 18.2:23
2007 values 19.2:29
2008 values 20.2:29
2009 values 21.1:28
2010 values 22.2:19
2011 values 23.2:23
2012 values 24.2:17-18
2013 values 25.2:9-10
2014 values 26.2:6
2015 values 27.2:11-12
2016 values 28.2:12-13; 28.3:118
2017 values 29.2:31-32
2018 values 30.2:17-18
2001 values 31.2:7-8

cattle breeds for NSC purposes 5.2A:13
determination amended 5.2A:2
to be set by determination 10.4:31
striches, valuation for income tax purposes 9.8:11
reform of valuation scheme announced 4.2:2-3
retirement of farmer, income can no longer be spread (QWBA) 7.4:22
return filing for 1993, late release of values 5.1:4
. remedial amendments, various 30.5:99-105
. transitional rules, amendments 23.1:46-58; 23.8:70

Loss attributing qualifying companies – see Qualifying companies

Losses
. amalgamation of companies, failed application for order nullifying amalgamation, breach of shareholder continuity (Selectrix Management) 17.5:48
. bankruptcy discharge, losses cannot be carried forward (QWBA) 9.9:20
. branch equivalent tax account rules amended 16.1:81-83
. brought forward, low income rebate
. . not deductible for family support (TRA 96/17, 96/20) 8.4:14
. . (QWBA) 5.8:9
. . (TRA 93/236) 6.9:28
. . buildings destroyed or rendered useless 17.1:47; 17.7:38-39
. . capital losses, legal expenses not deductible (QWBA) 5.2:9
. . carry-forward 2.6:14; 3.1:23-25; 3.2:4; 3.7:30-34; 3.8:10; 12
. . after spinouts 14.11:64-69
. . contributed CFC net losses and FIF net losses, remedial rewrite amendment 22.1:43
. . debt forgiveness, amount to be carried forward 5.4:33
. . determinations, company returns 10.10:11
. . estate cannot carry forward deceased's losses (QWBA) 7.2:31
. . incorporated societies 17.1:67
. . NZ rental losses, non-resident taxpayer returning to NZ (QWBA) 4.11:7
. . pre-amalgamation losses 29.5:159-160
. . pre-bankruptcy losses (QWBA) 11.8:30
. . special corporate entities 3.1:23-25
. . specified activity losses 30.5:109-110
. . deductibility by investor in unit trust (QWBA) 7.14:4
. . determinations
. . . losses to carry-forward, company returns 10.10:11
. . . removal of redundant references 15.5:80
. . . validity, failure to issue notice of proposed adjustment (TRA 02/01) 14.3:18
. . double deduction of investment losses prevented 5.4:30
. . film investment losses
. . . increased by fraud (TRA 98/57) 12.2:64
. . . special partnership, limited recourse loans (Peterson, HC) 14.3:16
. . . taxpayer "person affected" by avoidance arrangement (Peterson CA; Peterson, CA) 15.3:10
. . . taxpayer "person affected" by avoidance arrangement (Peterson (No 2), HC) 14.7:7
. . . taxpayer wins appeal to Privy Council, tax advantage not obtained by tax avoidance (Peterson, PC) 17.2:21
. . . film production costs, no sham (TRA 98/5) 11.3:9
. . . financial relief, writing off tax debt, measurement of tax losses14.11:33; 17.9:21
. . . group companies
. . . . carry-forward of bad debts and share losses 22.10:100
. . . . carry-forward of losses and credits after spinout 14.11:64-69
. . . . excess allowable deductions can be treated as loss 9.12:33
. . . . life insurer's double deductions for trading losses and loss on sale of subsidiary (AMP Life) 12.11:42-43
. . . . loss grouping rules remedially amended 26.7:118-121
. . . . group loss offset 3.1:23-25; 3.2:4; 3.7:34-42; 12
. . . assignment of converted interest-bearing loan to loss company (TRA dec'n 30/2004) 16.11:10
. . . consolidated groups, foreign losses, dual resident companies19.3:69-70
. . . elections (SPS 05/12) 18.1:5-14
. . . elections (SPS 17/03) 30.1:23-28
. . . energy trading operators 3.8:10
. . . group of companies in existence for purpose of loss offset provisions (BHL) 23.10:21-22
. . . incorporated societies 17.1:67
. . . late election to use loss grouping rules 29.5:160-161
. . . Niue development companies, threshold relief 21.8(II):105
. . . not available to LAQCs (NZ Ostrich Export Co) 18.5:38
. . . not available to LAQCs (TRA dec'n 15/2005) 17.9:62
. . . special corporate entities 3.1:23-25
. . . spinouts 14.11:64-69
. . . group loss offset assessments
. . . . amended joint assessment (Golden Bay Cement) 7.3:35; 9.2:5; 10.11:28
. . . judicial review (Golden Bay Cement) 7.3:35
. . . judicial review (Great North Motor Co, Kat Agency, Ron McDonald Ltd) 10.10:13
. . . reversal of group loss offset (Hot Dip Galvanisers) 11.7:27
. . . group losses, transfer of imputation credits 29.5:110-113
. . . guarantor's loss when guarantee called on
. . . . deductibility (QWBA) 7.2:29
. . . . deductibility (McElwee) 9.8:25
. . . imputation credits, converting to loss to carry forward (QWBA) 4.8:12
. . . LAQC losses – see Qualifying companies
. . . . life insurers, double deductions for trading losses and loss on sale of subsidiary (AMP Life) 12.11:42-43
. . . . limitation under s 188A, ITA 1976 (specified activities) (QWBA) 4.11:9
. . . . section 188A repealed 2.2:5
. . . . limited partnerships 20.8:8-9
. . . . loss limitation rule, remedial amendment 31.4:128
. . . . mineral miners, loss offsets 29.5:139-140
. . . . motel owner, was income from specified activity? (TRA 94/45) 6.11:30
. . . . net loss, remedial amendments to definition 17.7:56
. . . . offset must take place in earliest possible year (QWBA) 9.4:6
. . . . part year loss grouping 5.4:31; 18.1:8
. . . . pre-1993 net losses, carrying forward and satisfying shareholder continuity requirements 9.9:16
. . . . redemption of preference shares (TRA 91/75) 5.6:14
. . . . redemption of preference shares (unrealised) (TRA 92/84 and 92/83) 5.3:11
. . . . reduction of rate used to extinguish tax losses of companies when tax written off 24.10:65-66
. . . . reduction to meet dividend withholding payment liability (QWBA) 4.8:12
. . . . ring-fenced losses of controlled foreign companies, s IQ 2, remedial rewrite amendment 23.8:99
. . . . sale of assets, deductibility of loss on sale (QWBA) 6.1:10
. . . . share sales, loss deductibility 4.5:32-35
. . . . compulsory acquisition (QWBA) 5.1:12
Management fees

. deductibility
  . avoidance arrangement (TRA 13/10) 27.7:21-23
  . no services actually provided (Honk Land Trustees Ltd) 28.7:45-46;
    29.4:159-161
  . paid by group investment fund 12.12:43; 13.11:38
  . paid by group investment fund, repealed 16.1:95
  . paid in relation to income earning process (TRA 94/71) 7.2:43
  . paid to parent company (Lockwood Buildings) 7.10:35; 7.14:14

. KiwiSaver schemes
  . fee subsidies 19.1:28
  . must not be unreasonable 19.1:29

Mannix rule

. costs, application of rule
  . Emborion International Ltd 30.3:56-57
  . EngineerOnline Ltd 26.1:46

Maori authorities rules from 2004/05 income year

. application to Maori Trustee 15.5:46
  . definition of company, Maori authority exclusion removed 15.5:44
  . eligibility to be Maori authority 15.5:34-36
  . election to be Maori authority 15.5:35-36; 17.1:76
  . imputation provisions, consequential amendments 15.5:44
  . income tax rate 15.5:42
  . income tax rate changes 23.1:95
  . information, returns, distribution statements 15.5:43
  . limits on income tax refunds 15.5:42
  . Maori authority credit accounts 15.5:38-42
  . consequential amendments 17.1:76
  . incremental late payment penalties removed 31.4:82-83
  . research and development tax credits, credits and debits 20.3:54-55
  . returns 15.5:43
  . Maori authority distribution penalty tax 15.5:44
  . remission of use of money interest and late payment penalties 17.1:76
  . taxation of distributions 15.5:36-38; 17.1:76
  . anti-streaming provisions 15.5:37
  . Maori authority credits 15.5:37
  . resident withholding tax 15.5:45; 22.1:41
  . retirement scheme contribution tax (RSCT) 20.3:107-110
  . tax rate change from 1 October 2010 22.7:6

Maori authority income

. donations deduction 15.5:46; 20.3:97-99; 59
  . from 1990/91 income year 2.2:6
  . Treaty of Waitangi Fisheries Commission 13.5:35

Maori Land Act 1993

. tax implications 5.7:4

Maori language records (INV-470) 10.4:46

Maori organisations

. GST on compensation received 4.7:4

Maori Purposes Act 1993

. transfer of assets from Crown to mana authorities 5.10:7

Maori reserved land

. compensation, solutium payments, etc 10.2:2

Maori sovereignty
Maori trust boards

- declaration of trust for charitable purposes (BR Pub 01/07) 13.7:8
- declaration of trust for charitable purposes (BR Pub 08/02) 20.8:26
- declaration of trust for charitable purposes (BR Pub 97/8) 9.8:4

Marae, charitable income tax exemption 15.5:58-59; 60

Mareva injunctions

- appeal, Mareva injunction and charging orders upheld (Allen, CA) 16.8:25
- Commissioner obtaining Mareva injunction and pre-judgment charging orders over trust assets (Skudder) 19.11:7
- halting access to bank account, GST refund made in error, application for rescission dismissed (Queen City Properties Group) 17.4:4
- preventing dissipation or disposal of assets (Chesterfield Preschools) 17.10:66

Marine farming authorisations and GST

- secondhand goods input tax credits
- coastal permits and certificates of compliance, (BR Pub 09/05) 21.6:21-36
- coastal permits, certificates of compliance, marine farming permits (BR Pub 03/10) 15.12:7; 9-26
- marine farming leases (BR Pub 03/08) 15.12:5; 9-26
- marine farming leases (BR Pub 03/08, will not be reissued) 21.6:3
- marine farming licences (BR Pub 03/09) 15.12:6; 9-26
- marine farming licences (BR Pub 03/09, will not be reissued) 21.6:3

Market value

13.11:46; 50

Market value interest in a company, measurement

3.7:21-30

- tracing rules, remedial rewrite amendment 23.8:90
- trustee companies, minor amendment 16.1:103

Market values of specified livestock – see Livestock

Marshall clause, accrual treatment

1.7:3

Mass-marketed tax schemes

- deferred deduction rule 16.1:58-66; 17.1:74-75

Matrimonial property – see also Relationship property

- Court proceedings out of time (Lambert) 5.3:8
- gift duty exemption for transfers (QWBA) 5.2:14
- court orders, exemption restricted, dispositions of property made after 5 October 2005 (QWBA) 18.7:32-35
- court orders, exemption restricted (QWBA) 5.4:50; 9.6:22; 9.8:22-23
- court orders, exemption restricted (QWBA), notice of withdrawal 17.8:6
- exemption extended to de facto couples 13.5:15
- (QWBA) 5.2:14
- GST 1.6:1
- notice of withdrawal of interpretation statement 12.5:25
- primacy of challenge procedure (Ti Toki Cabarets) 12.10:22
- income equalisation deposits (QWBA) 7.1:18
- interest paid, RWT 7.6:15
- matrimonial agreement, term replaced with relationship agreement 17.4:8
- Property (Relationships) Amendment Act 2001, income tax and gift duty implications 13.5:15

- superannuation fund withdrawal tax exemption 12.11:17
- extended to de facto relationships 13.5:15

Mayors’ honoraria

- ACC premium (QWBA) 4.11:11

Meal allowances

- meaning of “employer's workplace” clarified 30.5:93
- overtime meal payments and sustenance allowances 21.8:64-70

Meat Board restructuring, tax implications 16.7:28-29

Medical costs

- self-employed person's costs not deductible (QWBA) 7.1:15
- services supplies to non-resident in NZ are liable for GST (QWBA) 7.2:35

Medical Council of New Zealand, charitable status

- High Court decision 7.7:43
- TRA 92/131 and 93/39 5.2:16

Members of Parliament

- exempt public office income 15.3:4
- fringe benefit tax 15.3:4
- correction to anomaly 25.9:58
- PAYE tax treatment 10.12:20

Migration of companies offshore

- application of liquidation rules 18.5:97-103; 19.3:88
- FIF rules 12.11:37
- specific details for Brierley shareholders 12.11:38

Mileage rates – see Motor vehicles

Military personnel

- overseas in UN peacekeeping forces (QWBA) 7.7:27
- serving in operational areas, exempt income 19.3:68

Millennium bug

- year 2000 expenditure 10.11:3

Mineral miners

- loss offsets 29.5:139-140
- new rules for tax treatment 26.4:33-38
- anti-avoidance 26.4:38
- continuity and loss-offsets 26.4:39
- deductions 26.4:34-38
- definition of mineral miner 26.4:33
- derivation of income 26.4:33-34
- farm-out arrangements 26.4:37-38
- tax credits 26.4:38-39

Minerals

- deduction for cost 9.12:33
- capital expenditure on obtaining consents in relation to quarry development (Milburn; Fraser Shingle) 13.3:19

Mining assets

- assessability/deductibility 7.7:25

Mining permits

- classification as real property 26.7:92

Ministry of Social Development

- information sharing with IR 29.5:152; 29.9:8-9

Minor beneficiary rule

- application of exemption on “per beneficiary per trust” basis (QB 07/02) 19.4:10
Misappropriation
- by employee, allowable deduction for employer 5:12:1
- (QWBA) 4:11:6
- by employee, not assessable income (A Taxpayer) 9:9:22
- by partner 6:2:3

Misfeasance in public office
- alleged against Commissioner, application to strike out proceedings dismissed (Reid) 19:2:13
- Commissioner's appeal dismissed 20:1:54
- alleged against Commissioner, application to strike out proceedings partly successful (Chesterfields) 23:8:10

Mixed-use assets
- deductions
  - basis for apportioning deductible expenditure 25:9:8-20
  - exclusions provision 26:4:58
  - remedial amendments 26:7:113-118; 28:3:67-69
  - GST changes 25:9:21-22

Monetary remuneration – see Remuneration

Mortgages
- deductibility of interest payments (Borlase) 13:8:13
- farm vendor mortgage income received by estate, assessability (QWBA) 7:3:22
- financial institution special purpose vehicles 22:10:92-94
- interest not deductible when mortgage used to finance landlord's own house (QWBA) 6:7:25
- closed to new applicants from 1 June 2009 21:5:8
- mortgage to family member, consequences when terms adjusted (QWBA) 6:2:21
- mortgagee sales, GST 6:2:21
- ... GST and the costs of sale 16:3:43-47
- ... GST and the costs of sale (OS 15/01) 27:9:31-34
- ... GST and the costs of sale (OS 17/01) 29:9:52-55
- ... priority of debt and GST (Edgewater Motel, CA) 14:12:59
- ... priority of debt and GST (Edgewater Motel, HC) 14:6:14
- ... priority of debt and GST, sale completed by liquidator (Christchurch Readymix Concrete) 15:1:17
- ... responsibilities of receivers (Simpson and Downes, Simpson and Downes, CA) 23:6:23-24; 24:5:53-55
- ... supply of a going concern? (QWBA) 6:11:24
- repayment insurance, deductibility when mortgage for business purposes (QWBA) 6:9:19
- repayment offer from Land Corporation to farmers 1:1:2
- securitisations regime extended 31:4:96-97
- subsidised by employer, assessability (QWBA) 5:7:10

Motel vacant when transferred
- sale of going concern?
  - ... Barratt Partnership 7:5:32
  - ... Belton 9:10:10

Motor vehicles
- alternatives to FBT for close companies 29:4:70-71
- depreciation
  - ... disposal, apportioning depreciation loss between business and private use 19:3:81-82
  - ... rate 18:5:67; 19:3:82-83
- FBT on private use – see Fringe benefit tax
  - kilometre rate (OS 18/01) 30:7:99-118
- leased to company by shareholder-employee, depreciation (QWBA) 6:3:16
- licensed dealers
  - ... invoice self-billing for GST (QWBA) 4:10:14
  - ... valuing trade-in stock (QWBA) 7:6:22
- logbooks
  - ... audio recording of details (QWBA) 6:13:17
  - ... content and quality, standard required 7:8:29
- ... vehicle used for business and private purposes 6:3:10
- logbooks, "test period"
  - ... FBT, calculation of liable days 6:12:12
  - ... introduction 2:2:4
  - ... reminder, three years since introduction (April 1994) 5:11:14
- mileage rates
  - ... dual use vehicles, simplified method 29:4:71-74
  - ... public service rates 2:1:5; 3:2:22; 3:3:3; 4:2:2; 4:7:12
  - ... public service rates replaced by IR rates 7:1:1
  - ... reimbursement of shareholder-employees 21:3:26; 22:1:59-60
  - ... review delayed 25:5:26
  - ... set by Commissioner (OS 09/01) 21:3:26
  - ... set by Commissioner (OS 09/01), 2010 review 22:6:6
  - ... set by Commissioner (OS 09/01), 2011 review 23:5:16
  - ... set by Commissioner (OS 09/01), 2012 review 24:8:10
  - ... set by Commissioner (OS 09/01), 2013 review 25:9:71
  - ... set by Commissioner (OS 09/01), 2014 review 26:6:43
  - ... set by Commissioner (OS 09/01), 2015 review 27:8:7
  - ... set by Commissioner (OS 09/01), 2016 review 28:5:15
  - ... 2017 review 29:5:199-200
  - ... set by Commissioner (OS 09/01), clarification (QB 10/01) 22:1:59-60
- parking space, deductibility of cost (QWBA) 5:2:9
- private availability (TRA 93/135) 6:14:39
- private car traded to buy business vehicle, GST implications (QWBA) 7:4:23
- racing, apportionment of expenditure (TRA 90/247, 90/249, 90/253; Case P16) 4:7:8; 6:4:1
- registration fees, GST 5:4:47
- registration plates bought as investment (QWBA) 10:5:24
- repossession, GST 9:9:18
- sale to employee of a business (QWBA) 4:6:23
- shareholder-employees' use of company vehicles 4:8:3
- speeding fines, deductibility (QWBA) 4:7:12
- travel between home and work, deductions and fringe benefit tax 16:10:31
- valuation of traded-in vehicles by dealers 5:10:4
- "work related" vehicle for FBT purposes (TRA 92/180) 4:11:13
Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting

Mutual associations
- loss and tax credit continuity on demutualisation 7.9:6
- mutuality principle, rewrite amendment 22.10:96-97
- profits from transactions with members 1.2B:5

Name suppression
- open justice principle (Musuku) 27.8:13

National development bonds 2.3A:7

National Provident Fund
- double taxation anomaly corrected 5.4:44
- superannuation schemes not subject to life insurance tax rules 23.1:93

National superannuation
- see New Zealand superannuation

National superannuitant surcharge
- see New Zealand superannuitant surcharge

National superannuitant surcharge
- abolition from 1 April 1998 9.9:1
- accident compensation received instead of NZ superannuation, surcharge liability (TRA 94/74) 6.10:22
- daily basis apportionment of "other income" 2.3A:7
- death of taxpayer, whether “permanent departure from NZ” (QWBA) 7.12:26
- exemption
- exemptions increased at 1 July 1997 8.11:26
- single rate exemption for people formerly on “frozen” rate 8.11:15
- spouse of person receiving DSW-subsidised care 5.4:43
- guaranteed retirement income changed to national superannuation from 1 April 1992 3.2:8; 3.4:2
- half of some pensions liable for surcharge 1.2:2
- (QWBA) 7.14:7
- imputation credit subject to surcharge (QWBA) 5.10:2
- income earned before becoming superannuitant (QWBA) 5.12:11
- TRA 93/112 5.9:17
- living alone payments 2.2:3; 2.4:4; 2.6:15; 2.9:22
- definition consequentially amended 15.7:20
- maximum surcharge payable 2.9:22
- non-standard balance date, calculating surcharge 6.10:1
- other income earned before but received after NZ superannuation start date, no surcharge liability (QWBA) 6.1:10
- overseas government pensions
- credited to Income Support (TRA 97/121, 97/122) 10.11:28
- income tax and surcharge liability 5.13:1; 6.4:11
- payment methods available (QWBA) 5.7:12
- pension from previous employer (scheme not approved by Govt Actuary) (QWBA) 5.7:12
- pensions, why only one-half is included for surcharge purposes (QWBA) 7.4:21
- qualifying foreign private annuities 8.5:8; 8.5A
- royalties, effect on surcharge when royalties spread (QWBA) 6.10:16
- thresholds increased (1/7/96) 8.5:8
- validity of legislation in terms of Magna Carta (Shaw) 11.5:10

New Zealand Teachers Council
- public authority for income tax purposes 14.11:77

New Zealand Police
- action against organised crime with IR 4.1:11
- information sharing with IR 26.6:42; 27.5:26
- correction of drafting error 31.4:129
- serving in operational areas, exempt income 19.3:68

New Zealand Racing Board 15.4:33-34

New Zealand Teachers Council
- public authority for income tax purposes 14.11:77

Newspapers
- advertising sold to non-residents (Wilson and Horton) 7.4:27
- delivery persons, notifying employment start and finish dates (QWBA) 4.6:21; 6.1:11

Ngāti Rarua-Atiawa Iwi Trust Empowering Act 1993 5.10:7

Niue
- company anti-avoidance rules 6.12:6
- development companies, loss grouping thresholds 21.8(II):105
- NRWT rules, Niuean companies removed 3.6:7
- student loan borrowers, interest-free loans 22.4:3

Niue International Trust Fund, tax exemption 20.3:100

Noise mitigation expenditure
- deductions 31.4:101

Nominees
- nominal settlements, rewrite amendment 22.1:45
- nominee companies not required to maintain ICAs (QWBA) 5.8:11

Non-filing taxpayers
- $200 threshold for income from which tax has not been withheld 14.11:48-50
- $200 threshold for income from withholding payments or certain foreign interest or dividends 16.1:103
- beneficiary income 16.1:103
. deceased taxpayers 14.11:48-50
. definition amended 14.11:78
. definition, correction to untended legislative change 29.5:162
. from 1995/96 8.5:10
. from 1999/2000 11.9:19; 13.5:40
. minor technical amendment 14.11:78
. non-resident seasonal workers 21.8(II):112; 23.1:79
. taxpayer self-assessment 13.11:46; 48
. repeal of redundant provisions 17.7:56-57
. threshold increased from 2000/01 income year 12.2:44

**Non-profit bodies**

. dividend withholding payment exemption 14.11:78
. donation received from a company (QWBA) 4.10:8
. exemption for first $1,000 of income (QWBA) 4.10:8
. associated non-profit bodies, separate exemptions (BR Pub 95/1) 7.2:4
. associated non-profit bodies, separate exemptions (BR Pub 95/1A) 8.10:13
. GST, associated persons definition amended 22.1:38-39
. GST input tax credit claims 14.11:73; 31.4:101-106
. GST registration (QWBA) 7.14:10
. branches and divisions 5.11:12
. GST, special input tax deduction rule clarified 26.7:99
. lost property sold, not a GST-exempt supply (QWBA) 6.9:23
. resident withholding tax
. applying for an exemption certificate when income over $2,000 (QWBA) 4.11:8
. exemption (QWBA) 4.5:45
. tax status confirmed (QWBA) 5.10:9
. voluntary labour by members, payment to non-profit group (QWBA) 6.11:19

**Non-resident contractors, schedule payments**

. withholding of tax (IS 10/04) 22.7:29-42
. exemption certificates 22.7:31; 22.10:103
. exemption certificates, applications 22.7:34
. flowchart: step-by-step consideration of payments 22.7:42
. interim tax 22.7:33
. payment of tax to Commissioner 22.7:31-32
. rate of tax 22.7:30
. relevant legislation 22.7:37-41
. relief under double tax agreements 22.7:33-34
. special tax rate certificates 22.7:30-31
. special tax rate certificates, applications 22.7:34
. specific exemptions 22.7:32-34

**Non-resident contractors’ withholding tax**

. 62-day time limit extended to 92 days 15.11:25
. certificate of exemption 14.3:14
. failure to apply for certificate, shortfall penalty for employer 17.1:71
. full explanation 6.14:15
. IR address for enquiries 8.2:4
. non-declaration rate reduced for non-resident contractor companies 17.1:66
. not deducted from lease payments (TRA 043/99) 12.11:44
. payments of $15,000 or less in 12-month period 15.11:25
. penalty for employer not withholding correct amount of tax from exempt contractors 17.1:71

**Non-resident equity investors**

. venture capital tax rules 17.1:36-42; 20.3:126-127
. remedial amendment 21.8(II):118

**Non-resident film renters’ tax rules**

. replaced with NRWT 24.10:63-64

**Non-resident withholding tax (NRWT)**

. agent must deduct if not already deducted at source (QWBA) 6.7:25
. approved issuer levy – see **Approved issuer levy**
. assessment, redundant reference to objection procedure replaced 16.1:103
. BEPS, hybrid rules 31.3:37; 31.3:92-93; 31.3:94-95
. deducted in error 1.3A:5
. deduction certificate, who must supply to non-resident (QWBA)4.8:11
. dividends
. 15% NRWT rate for DWP-credited dividends 8.11:19
. 15% NRWT rate for fully-imputed dividends 7.11:32-33
. dividend stripping, rewrite amendments 22.1:44-45
. partly imputed dividends, remedial amendment 24.10:72-73
. zero rate for certain dividends paid to non-residents 22.1:26-27
. due date for payment 1.3A:5
. error correction 30.5:34-36
. film renters 19.3:78
. GST refunds paid late, NRWT on interest (QWBA) 9.6:22
. Inland Revenue’s FIRST computer system, integration of NRWT 7.9:21
. interest 11.2:12; 17
. finance leases 11.6:27
. joint bank accounts 11.9:8
. paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 09/05) 21.6:55-60
. paid by NZ residents to Australian financial institutions on money borrowed to buy residential investment properties in Australia (QB 11/01) 23.3:14-19
. life insurers 2.3A:7
. monthly statements not required from 1 April 1995 6.10:12
. Niuean companies, NRWT removed 3.6:7
. non-cash dividends 8.11:19; 9.12:18
. fully conduit tax relief credited, 15% NRWT rate 13.5:37
. not imposed on exempt income 19.3:78
. overseas interest paid, NRWT does not need to be charged in some cases 3.2:7
. payment date change 2.9:15
. payments derived from NZ by non-resident software suppliers15.11:8-24
. related party and branch lending 29.5:52-75
. royalties paid to overseas copyright holder (QWBA) 9.6:21
. swap payments (QWBA) 8.4:13
. transitional residents exempt 18.5:104; 105

**Non-resident financial arrangement income (NFRAI) rules**

. due date 29.5:52-75

**Non-residents** – see also **Overseas taxpayers**
agents for non-resident insurers, non-standard balance dates 13.4:20-23
.. GNL-120 4.11:13; 6.1:15
.. SPS 05/06 4.10:13
.. SPS 08/04 4.10:13
.. amateur sports promoter exemption 10.9:7
.. conduit tax relief holding companies 10.4:14; 13.5:37
.. inclusion in group of companies (Alcan) 4.11:13; 6.1:15
.. providing services in New Zealand, GST (QWBA) 4.10:13
.. resident withholding tax on dividends 18.5:136
.. tax rate on NZ branches reduced to 33% from 1997 7.11:32
.. Cook Islands National Superannuation Fund, company acting as trustee 17.7:47
.. disclosure of foreign company and foreign investment fund interests – see International tax disclosure exemptions
.. disposal of share or option acquired under venture investment agreement, proceeds exempt 118.5:113
.. employees, employers’ obligations, PAYE bonds4.1:4; 4.5:26; 10.12:15
.. employer providing benefits to employee in NZ 7.6:8
.. entertainers 4.3:3-4
.. (QWBA) 4.4:11
.. family assistance 13.5:36
.. family scheme income, foreign-sourced income included 23.1:63
.. film renters, income tax treatment 7.2:24
.. foreign fishing crews, income tax treatment 26.7:93-94
.. goods and services tax 29.5:96-97
.. cross-border business-to-business neutrality 29.5:93-96
.. cross-border supplies of remote services 28.6:12-29; 29.5:93-96
.. definition of resident and non-resident 5.12:4
.. importers 4.1:7
.. importers as agents for non-resident principals 12.12:11-12
.. importers, double deduction loophole closed 7.9:31
.. licensed to use process developed in NZ (QWBA) 5.7:13
.. moveable personal property in NZ owned by non-resident (QWBA) 7.4:24
.. purchases in New Zealand by non-resident (QWBA) 4.4:11; 6.5:13
.. registration 6.13:7
.. registration, cancellation, Commissioner's discretion 17.7:52-53
.. registration, liability to register (QWBA) 7.8:37
.. registration, new rules 25.9:33-35; 26.7:99-100
.. goods and services tax, supplies to non-residents 11.1:30
.. advertising agency services (QWBA) 16.1:91-92
.. international students’ tuition fees, apportionment (Auckland Institute of Studies) 14.6:10
.. international students’ tuition fees, legislative change 11.9:33
.. medical services supplied to non-residents in NZ (QWBA) 7.2:35
.. (QWBA) 4.4:11; 4.4:12; 5.5:9; 7.12:28
.. zero-rating provisions amended 11.9:12; 13.11:54
.. guarantee fees 11.6:33
.. income received from NZ, when a NZ tax return must be filed (QWBA) 7.4:21
.. investment company concession repealed 7.11:34
.. residual tax concessions repealed 25.9:37
.. investors, foreign investor tax credit rules 5.4:14
.. joint bank account holders with residents 11.9:8
.. life insurer with branch in NZ 7.11:33
.. low income rebate 11.6:37
.. (QWBA) 5.2:5
.. non-resident partner's partnership income 21.8(II):153
.. offshore drilling rigs and seismic ships, extension of exemption 22.10:75
.. offshore unit trusts, RWT proxy mechanism 17.7:45-47
.. payments derived from NZ by non-resident software suppliers 15.11:8-24
.. payments for the use or exploitation of land 22.1:45
.. petroleum mining companies, tax exemption 17.7:31
.. requisition of information held by offshore entities controlled by NZ residents 15.5:55-56; 16.1:103
.. resident withholding tax, reasonable enquiries test 1.6:9
.. remedial rewrite amendment 22.1:44
.. returns not required to be filed 1.4:3
.. seasonal workers 21.8(II):112; 23.1:79
.. shipping operators 6.14:14
.. operating within NZ's coastal waters 6.14:14
.. reciprocal income tax exemption arrangement, Papua New Guinea 14.9:62
.. witholding payments regulations 2.2:11; 6.14:15
.. special development project concession repealed 7.11:34
.. sports people 4.3:3
.. (QWBA) 4.4:9; 7.14:9
.. superyacht crew, income tax exemption 15.5:56-57
.. taxpayer returning to NZ, carrying forward of NZ rental losses (QWBA) 4.11:7
.. teachers on overseas exchange (QWBA) 4.4:9
.. draft public ruling PU3801 not published 11.7:10
.. draft guidelines 13.6:38
.. address nominated by taxpayer or taxpayer's agent 16.1:98
.. date on which notices delivered 19.3:89
.. electronic communications 22.1:29
.. enlargement of time sought by Commissioner to file and serve notice of defence (TRA 032/01) 14.4:9
.. mail to post office boxes 16.1:98
.. mail to post office boxes (Hieber; London Continental) 14.2:16
.. review of decision (Hieber) 14.4:14
.. notices of proposed adjustment (NOPAs) – see Disputes resolution
.. notices of response (NORs) – see Disputes resolution
.. notices, section 17 – see Inland Revenue
.. notices, service
.. address nominated by taxpayer or taxpayer's agent 16.1:98
.. date on which notices delivered 19.3:89
.. electronic communications 22.1:29
.. enlargement of time sought by Commissioner to file and serve notice of defence (TRA 032/01) 14.4:9
.. mail to post office boxes 16.1:98
.. mail to post office boxes (Hieber; London Continental) 14.2:16
.. review of decision (Hieber) 14.4:14
.. nursery, plants, valuation
.. draft guidelines 13.6:38
.. finalised guidelines 13.11:68
.. objections
.. accident compensation premium assessments 9.7:2
.. cross-border supplies of remote services 28.6:12-29; 29.5:93-96
.. definition of resident and non-resident 5.12:4
.. importers 4.1:7
.. importers as agents for non-resident principals 12.12:11-12
.. importers, double deduction loophole closed 7.9:31
.. licensed to use process developed in NZ (QWBA) 5.7:13
.. moveable personal property in NZ owned by non-resident (QWBA) 7.4:24
.. purchases in New Zealand by non-resident (QWBA) 4.4:11; 6.5:13
.. registration 6.13:7
.. registration, cancellation, Commissioner's discretion 17.7:52-53
.. registration, liability to register (QWBA) 7.8:37
.. registration, new rules 25.9:33-35; 26.7:99-100
.. goods and services tax, supplies to non-residents 11.1:30
.. advertising agency services (QWBA) 16.1:91-92
.. international students’ tuition fees, apportionment (Auckland Institute of Studies) 14.6:10
.. international students’ tuition fees, legislative change 11.9:33
.. medical services supplied to non-residents in NZ (QWBA) 7.2:35
.. (QWBA) 4.4:11; 4.4:12; 5.5:9; 7.12:28
.. zero-rating provisions amended 11.9:12; 13.11:54
.. guarantee fees 11.6:33
.. super yacht costs, income tax exemption 15.5:56-57
.. taxpayer returning to NZ, carrying forward of NZ rental losses (QWBA) 4.11:7
.. teachers on overseas exchange (QWBA) 4.4:9
amended GST returns not accepted as valid objections (TRA dec'n 24/2004) 16.9:10

cases stated

. calculation of time frame for filing case stated, delivery of points of objection notice (TRA dec'n 11/2007) 19.9:29

. case stated request invalid, TRA lacks jurisdiction to determine objection (TRA 026/01) 15.3:14

. effect of company strike-off on proceedings (TRA 93/029) 8.6:19

. modified procedures 5.4:26

. service, whether filed in time (Sayer) 10.11:27

. company in liquidation, can former receiver or tax agent make an objection? (TRA 94/159) 7.7:40

. correction to IR booklet 4.5:37

. "curative assessment" issued by TRA allowing objection, GST output tax refund (TRA 4/01, dec'n 22/03) 15.10:6

. disputes resolution process from 1 October 1996 – see Challenges; Disputes resolution

Challenges; Disputes resolution

. extension of time 3.6:6

. filing points of objection notice, criteria (TRA 95/51) 7.5:30

. filing points of objection notice, exceptional circumstances (TRA 27/08, TRA 28/08, TRA 53/08) 25.2:12-13

. GST objections 4.5:28

. faxed objections acceptable (QWBA) 5.8:8

. interest on qualifying tax in dispute 4.5:39

. late objections 2.5:39

. acceptance under TAA s 126, withdrawal of standard practice statement INV-300 21.3:30

. amended GST returns never assessed, no decision to accept late objections, judicial review allowed (FB Duvall) 24.1:18-19

. amended GST returns never assessed, no decision to accept late objections, status of case stated, TRA's jurisdiction (FB Duvall) 18.5:38

. amended returns treated as late objections, refused and not reassessed, Commissioner to reconsider application (Lawton, CA) 15.2:21

. amended returns treated as late objections, refused and not reassessed (Lawton, HC) 14.1:18

. application for judicial review of Commissioner's decision refusing tax refunds sought by investor partners in film partnerships on strength of Peterson decision (Dunphy) 22.5:46-47

. application to District Court for leave to appeal against findings of fact (Singh) 15.2:23

. factors Commissioner must consider (Wilson) 6.10:25

. points of objection notice, extension of time for filing (TRA 96/96) 23.5:23-24; 25.2:12-13

. points of objection notice served late, "exceptional circumstances" (TRA 27/08, TRA 28/08, TRA 53/08) 23.5:23-24; 25.2:12-13

. purported late objections, validity of notice of determination of loss (TRA 011/13) 26.2:24-26

. notices that can be objected to 4.5:37

. PAYE deductions, deferral of disputed tax 3.1:13

. procedurally flawed, no jurisdiction to proceed (TRA 026/01) 15.3:14

. procedures from 1 April 1994 5.11:6; 5.11D:24

. redundant reference replaced 16.1:103

. right to object to s 276 notice (deeming company to be agent of previous company) (Instant Finance) 7.2:44

. struck-off companies have no status to proceed with objections (TRA 21/02, 22/02) 14.12:62

. struck-off company has no status to continue objection, assignment of objection rights (TRA 046/01, dec'n 001/2005) 17.1:31

. test cases 5.4:28

. TRA may dismiss for non-appearance 3.6:20

OECD

. information sharing requirements for taxpayer rulings and determinations (CS 16/01) 28.5:14

Official information

. release by Inland Revenue 4.11:1; 5.1:23

. information requested under Official Information Act or Privacy Act (GNL-170) 13.9:90

Offshore drilling rigs

. extension of exemption for non-resident companies 22.10:75

Offshore persons

. IRD numbers, exception from bank account requirement 28.6:57; 30.5:79-81

Onus of proof

. business of share trading, broker as agent (Dowell, Estate King) 18.1:20

. evidence of entitlement to income tax deductions and GST input tax credits (TRA 12/01) 24.8:12-14

. fraudulent actions 5.6:15

. proceeds of crime, income tax and GST (TRA 053/02) 16.1:15

. taxpayer proves assessment is wrong, assessment to be reduced 15.5:51-52

Open justice principle

. publication of judgments (Musuku) 27.8:13

Operating leases 11.6:24; 11.9:18

Opposum sellers

. removed from withholding payments rules 3.5:10

Option contracts, taxation of 1.9E:1-6

Optional convertible notes

. avoidance arrangement (Alesco) 24.1:19

. appeal dismissed by CA 25.4:16-17

Orchardists – see Fruit growers

Organ donation

. compensation for live organ donors 29.10:3

Ostriches, valuation 9.8:11

“Other revenues”

. statutory interpretation, s CC 1 of Income Tax Act 2007 (Vector Ltd) 28.9:23-24

Out-of-court settlements

. claim of breach of contract, etc, payment revenue in nature (TRA 022/00) 13.8:11

. deduction for lump sum payment (Barron Fishing) 9.1:25

. GST treatment 1.11:4; 14.10:21

. TRA 93/238 7.13:30

Outward Bound course fees

. deductibility (QWBA) 4.5:43

Overdue accounts

. interest charged, GST implications 2.5:7

Overdue returns – see Late filing penalties; Returns

Overdue tax – see Late payment penalties; Payment of tax

Overseas income

. assessability when received by New Zealand resident
Overseas taxpayers – see also Non-residents

- diplomats, consulates, embassies, etc
- . foreign consulate, GST on property purchase (QWBA) 4.6:22
- . GST on diplomats’ purchases in NZ 5.11:10
- . private investment income within NZ by diplomats, assessability (QWBA) 6.8:14
- . employees of NZ companies, FBT 6.8:1
- . exchange teachers
- . interest derived in NZ (QWBA) 4.5:44; 5.1:11; 5.9:11; 13
- . goods and services tax
- . purchases while in New Zealand (QWBA) 5.6:10
- . registration (QWBA) 5.5:9
- . services performed in NZ for overseas company (QWBA) 5.1:14
- . services supplied by overseas resident (QWBA) 5.3:6
- . group of companies, inclusion of overseas company (Alcan) 4.11:13
- . Court of Appeal decision 6.1:15
- . income earned from employment in NZ (QWBA) 4.8:10
- . NZ resident working in Australia, what to include in NZ tax return (QWBA) 7.5:19
- . researchers deriving income in New Zealand 6.8:4
- . superannuation paid from New Zealand (QWBA) 4.11:8
- . tax paid by overseas companies, offset against FDWP in New Zealand 5.4:2-9
- . teachers deriving income in New Zealand 6.8:4
- . United States sportsperson in NZ, NZ tax liability (QWBA) 7.14:9
- . visitor to New Zealand, calculation of low income rebate (QWBA) 5.2:5

Overseas tours and conferences

- . expense claims 3.1:6
- . (QWBA) 5.2:9

Overtime payments

- . (QB 14/14) 27.1:40-42

Partnerships

- . ACC employer premium on earnings other than as an employee 7.3:12
- . ACC residual claims levy, classification of partners 13.3:16
- . alienation of personal exertion income not effective for tax purposes (TRA 92/16) 6.7:30
- . allocation of imputation credits between resident and non-resident partners 13.5:37
- . associated persons rules 20.8:10
- . . from 2010/11 income year (from 6 October 2009 for land transactions) 21.8(II):86-88
- . attribute rule for personal services income, partnership as interposed entity 12.12:49-57
- . . IS 18/03 30.9:19-36
- . . IS 19/02 31.5:23-39
- . Australian limited partnerships with New Zealand resident partners (BR Pub 10/01-10/05) 23.1:4-14
- . Australian limited partnerships with New Zealand resident partners (BR Pub 14/01-14/05) 26.6:10-25
- . capital contributions, full or partial disposal of asset (QB 17/09) 30.1:10-18
- . definition of partnership 20.8:5
- . discount for early payment of income tax 17.1:50-53
- . disposal of partnership interests 21.8(II):152
- . . specified livestock, valuation by incoming partner 21.8(II):152-153
- . . trading stock 21.8(II):152
- . . dissolution 20.8:8
- . . death of spouse, civil partner or de facto partner 21.8(II):152
- . . relationship property settlements 21.8(II):152

Paid parental leave

- . applications from self-employed persons, verification by tax advisors 22.5:18
- . entitlement to in-work payments 19.3:74-75
- . exchange of information with Dept of Labour 17.7:51
- . interaction with Best Start tax credit 31.4:116
- . period increased 26.6:38

Parental tax credits

- . calculation 26.4:45
- . . calculation when period spanning two years 20.3:125
- . . exchange of information with Dept of Labour 17.7:51
- . . increased and extended 26.6:36
- . . repealed, retrospective amendment 31.4:116

Parking

- . overstay charges, GST (QB 14/14) 27.1:40-42

Participation allowances

- . refugees from Kosovo, treatment of NZ dividends (QWBA) 6.8:14
- . Royal Sculptor in Residence scheme, NZ subvention, tax treatment (QWBA) 6.12:7
- . arts projects grants, imputation credits (QWBA) 6.8:14
- . CDEG, property treated as personal use (QWBA) 6.8:14
- . government arts body, imputation credits (QWBA) 6.8:14
- . income from work, tax treatment (QWBA) 6.8:14
- . overseas employment, tax treatment (QWBA) 6.8:14
- . recipients of NZ super profit tax (QWBA) 6.8:14
- . recipients of NZ super profit tax, residence (QWBA) 6.8:14
- . recipients of NZ super profit tax, transfer (QWBA) 6.8:14

Partnerships

- . ACC employer premium on earnings other than as an employee 7.3:12
- . ACC residual claims levy, classification of partners 13.3:16
- . alienation of personal exertion income not effective for tax purposes (TRA 92/16) 6.7:30
- . allocation of imputation credits between resident and non-resident partners 13.5:37
- . associated persons rules 20.8:10
- . . reformed from 2010/11 income year (from 6 October 2009 for land transactions) 21.8(II):86-88
- . attribute rule for personal services income, partnership as interposed entity 12.12:49-57
- . . IS 18/03 30.9:19-36
- . . IS 19/02 31.5:23-39
- . Australian limited partnerships with New Zealand resident partners (BR Pub 10/01-10/05) 23.1:4-14
- . Australian limited partnerships with New Zealand resident partners (BR Pub 14/01-14/05) 26.6:10-25
- . capital contributions, full or partial disposal of asset (QB 17/09) 30.1:10-18
- . definition of partnership 20.8:5
- . discount for early payment of income tax 17.1:50-53
- . disposal of partnership interests 21.8(II):152
- . . specified livestock, valuation by incoming partner 21.8(II):152-153
- . . trading stock 21.8(II):152
- . . dissolution 20.8:8
- . . death of spouse, civil partner or de facto partner 21.8(II):152
- . . relationship property settlements 21.8(II):152
. entry of new partner into partnership, effect on continuing partners (QB 14/02) 26.4:53-56
. entry exit of partners 20.8:6-8
. expenses disallowed because incurred by previous partnership (Cooper) 7.2:39
. family partnerships, Commissioner's power to reallocate profits or losses 7.2:19
. foreign hybrids and the foreign tax credit rules 18.5:115-120
. GST liability, sex industry (TRA 4/99, 13/99) 11.10:29
. GST, supplies from unregistered partners to registered partnership (QWBA) 8.2:18
. GST treatment of partnership capital contributions (QB 16/04) 28.6:108-114
. income equalisation schemes 21.8(II):153
. interest deductibility (Roberts and Smith binding rulings) . funds borrowed to repay debt (BR Pub 07/08) 19.6:13; 14-28
. funds borrowed to return capital contribution (BR Pub 07/04) 19.6:10; 14-28
. funds borrowed to return profits (BR Pub 07/05) 19.6:11; 14-28
. interest paid to partners, RWT 6.5:5
. land sale gains, intention/purpose of partners/partnership at time of acquisition (Boanas) 20.9:17
. limited partnerships 20.8:4-10
. associated persons 21.8(II):87-88
. losses 20.8:8-9
. maximum number of partners (QWBA) 4.10:16
. misappropriation by partner 6.2:3
. non-resident partner's partnership income 21.8(II):153
. partner's interest deduction on advance to partnership (Finnigan) 5.8:15
. Court of Appeal decision 6.14:36
. priority for GST debts and penalties where partners adjudged bankrupt (Official Assignee) 12.4:29
. record-keeping and filing requirements 20.8:10
. remitted loan to partnership added to partners' income (Cooper) 7.2:39
. research and development tax credits 20.3:42; 21.8(II):146
. restructuring of dentistry partnership into trading trusts, avoidance arrangement (TRA 04/2000, 05/2000) 16.1:19
. interim decision 14.5:24
. salaries and qualifying payments made to partners 6.5:3
. special partnerships . effect of limited partnerships rules, transitional issues 20.8:9 . film losses, avoidance (Peterson, HC) 14.3:16 . repeal of s HC 1 17.1:42 . Taxation (Limited Partnerships) Act 2008 20.8:4-10 . transfer of interest (QB 14/03) 26.4:57-60 . transparency for income tax purposes 20.8:5-6 . variable profit sharing clauses 21.8(II):153
Passive tracker investment funds 12.12:74

Patents
. deductibility of costs associated with failed or withdrawn patent applications 17.1:46
. deductibility of costs incurred in obtaining (QWBA) 4.11:10; 5.6:11
. depreciation 9.12:4; 17.7:35-37; 17.10:15-27; 18.7:42-54; 19.3:79; 33-37; 60-65
. income tax treatment for patent applications, patents and patent rights 17.10:9-40
. interpretation statement reissued 18.7:36-67
. IS 17/05 29.6:4-35
. spreading of income from sale of patent rights 19.3:68-69

Payday reporting
. transitional provisions 30.5:20-21

Pay-period taxpayers
. definition amended 1.3A:36; 2.3A:8
. definition restated (QWBA) 4.10:11
. must file return when incorrect tax code used (QWBA) 4.11:10
. New Zealand superannuation 6.12:24

PAYE deductions
. amount, remedial amendment 17.1:84-85
. application of legislated rate and threshold changes 30.5:28-29
. bond for non-resident employees 4.1:4; 4.5:26
. charges over property of defaults 16.1:101
. children and KiwiSaver rules 22.10:54
. Commissioner's authority to assess (QWBA) 16.1:22-24
. consolidation of PAYE administrative requirements 30.5:22-23
. contesting determinations made under s NC 1(2) (QWBA) 16.1:22-24
. convictions upheld, no bias at trial (Henderson) 28.12:80-82
. employer superannuation contributions 10.12:40; 12.11:40
. employers opting out of system 4.1:11
. Employment Court or ERA awards (BR Pub 01/06) 13.6:28
. Employment Court or ERA awards (BR Pub 06/06) 18.7:17
. Employment Court or Tribunal awards (BR Pub 97/7, 7A) 9.6:11; 12
. extra pay, correction of drafting error 31.4:140-141
. extra pay made to employee (QWBA) 5.5:5; 5.7:8
. failure to deduct or account fumputation creditor PAYE . casual relief driver employed by self-employed courier driver (TRA dec'n 001/2006) 18.3:25
. knowledge offences, aiding and abetting, omission by company director aided company to offend (Evans) 21.6:50
. liability of employee, attempt to relitigate matter already decided by TRA, abuse of process (TRA dec'n 10/2009) 21.6:52
. liability of employee (TRA dec'n 17/2005) 18.1:19
. shortfall penalties (QWBA) 12.5:51
. shortfall penalty for evasion (TRA dec'n 19/2002) 15.1:14
. income received fraudulently or in error (QWBA) 16.11:17
. income-tested beneficiary, why secondary rate on part-time job (QWBA) 4.10:10
. liability, bare trust (TRA 022/14) 28.2:10–21
. loss attributing qualifying company, shareholders not personally liable for deductions (QWBA) 7.14:5
. monthly filing and payment threshold increased from 1 April 2009 21.5:5
. new deduction tables (from 1 April 1991) 2.6:5; 2.9:23
. objections, deferral of disputed tax 3.1:13
. overpayments/underpayments 31.4:71-73
. overtime paid one week later than regular pay (QWBA) 7.5:21
. payday reporting of employment income information – see Employment income information
. payday reporting, transitional provisions 30.5:20-21
. PAYE intermediaries – see PAYE intermediaries

128
. expenses in contesting not deductible (QWBA) 5.13:12
. TRA cases – see Taxation Review Authority decisions

Penalties
. aiding and abetting, company director aiding company to offend, omitting to pay PAYE deductions to Commissioner (Evans) 21.6:50
. child support penalties, write-off 11.6:3; 19:1:39
. civil penalties from 1/4/97 8.7-9
. companies left with insufficient assets, recovery of civil penalties and interest 17.7:44
. compliance and penalties rules updated (from 1/4/97) 8.7; 9.2A
. provisional tax 9.4:5
. taxpayers’ obligations 8.7:1
. criminal penalties from 1/4/97 8.7:31-35
. employer not withholding correct amount of tax from exempt non-resident contractors 17:1:71
. KiwiSaver penalties 19.1:26; 20.3:25
. knowledge offences, PAYE deductions, company director aiding company to offend (Evans) 21.6:50
. late filing penalty 4.1:6; 8; 8.7:7
. Commissioner must warn taxpayer before imposing 9.12:22
. employer monthly schedules, initial warning 20.3:66
. GST returns 20.3:66
. GST returns, attributable to change in tax rate, remission 22.7:23
. remission 11.6:57; 18.5:139
. standard practice statement RDC-5 11.6:56
. standard practice statement RDC-5 withdrawn 15.7:22
. standard practice statement SPS 05/01 17.1:27-29
. standard practice statement SPS 12/2 24.5:48-51
. late payment penalty 8.7:9
. definition expanded 11.6:38; 45
. GST, attributable to change in tax rate, remission 22.7:23
. incremental penalties cancelled during instalment arrangement 13.5:42
. incremental penalties removed 31.4:82-83
. incremental penalty reduced 12.12:63
. initial warning (grace period) 20.3:67
. initial warning (grace period), application to first default 21.8(II):113
. initial warning (grace period), pre-emptive instalment arrangements 21.8(II):113
. instalment arrangements 13.5:42-43; 14.11:31; 21.8(II):113; 87-88
. minor technical amendments (replacing references to additional tax) 16.1:102
. not charged on amounts owing of $100 or less 21.8(II):114
. phased application of initial penalty 13.5:42
. relief in relation to further income tax liability 16.1:79
. relief in relation to further income tax liability, Maori authorities 16.1:76
. unpaid provisional tax during transitional year 12.12:70
. Maori authority distribution penalty tax 15.5:44
. minor remedial amendment 10.4:32
. non-charging under $5.00 2.6:17; 2.9:30; 32
. non-recovery of small amounts 11.6:46
. PAYE intermediaries 15.5:63
. payroll giving 21.8(II):74
. promoter penalty 15.5:50-51
. application to LTJs 26.7:125
. standard practice statement INV 290 16.2:18-23
. publication of tax offenders’ names 4.4:6
. repealed 17.7:51-52
. remission 7.5:10; 11.6:45
. application does not need to be in writing 9.12:22; 18.5:139
. application in writing (remedial amendment) 10.4:32
. application of remission provisions 11.6:45
. changes from 23 September 1997 9.13:2
. Commissioner correct in not exercising discretion to remit shortfall penalty (TRA dec’n 5/2009) 21.2:24
. Commissioner directed to complete processing of GST returns, consider remission of penalties, and reconsider GST re-registration (Chesterfields Preschools) 19.2:12
. disaster relief provisions 16.2:10-11
. from 1 April 1997 8.7:36
. further income tax liabilities 16.1:79
. incorrect interpretation made by taxpayer 7.3:10
. penalties attributable to change in GST rate 22.7:23
. standard practice statement RDC-2.1 11.8:24
. standard practice statement RDC 600 14.12:52
. standard practice statement SPS 05/01 17.9:68
. standard practice statement SPS 12/02 24.5:48-51
. standard practice statement SPS 15/02 28.1:35-42
. standard practice statement SPS 18/04 30.9:37-57
. student loan deductions, late filing penalty (QWBA) 7.10:32
. returns amended before due date (INV-570) 11.2:9
. withdrawn (1/8/03) 15.7:22
. shortfall penalties – see Shortfall penalties
. student loan deduction offences by employers 16.1:86
. student loan penalties, amnesty 18.3:8-9; 19.5:24
. student loan penalties from 1 April 2012 23.9:91-96
. submissions sought on compliance costs and penalties 6.3:2
. tax evaders, penalties increased 1.2:5-6
. tightening-up announced 4.1:6
. underestimation penalties, provisional tax – see Provisional tax
. underestimation penalties, student loan scheme 9.12:31
. use of money interest – see Interest; Provisional tax

Pensions – see also Superannuation
. annuities (QWBA) 4.7:11
. from Germany not taxable in New Zealand (QWBA) 7.3:21
. Netherlands social security pensions 15.2:4
. BR Pub 03/01 15.2:4
. BR Pub 07/10 20.1:3
. BR Pub 98/6 10.12:45
. overseas income
. exempt from tax if transitional retirement benefit entitlement reduced 9.12:2
. special banking option begins 1/4/97 8.10:3; 8.11:1
. overseas income, Government pensions
... credited to Income Support (TRA 97/121, 97/122) 10.11:28
... income tax and surcharge treatment in NZ 5.13:1; 6.4:11
... UK pension not returned, assessment confirmed but shortfall penalties cancelled (TRA dec'n 7/2010) 22.5:48-49
... paid to former employees, deductibility 7.2:15
... paid to former partners, deductibility 14.11:56
... specified war pensions, reference removed from Act 3.6:13
... superannuation fund withdrawal tax exemption 12.11:17
... UK pensions, foreign tax credits for amounts withheld, New Zealand has sole taxing rights under DTA (QB 14/12) 26.11:11-19
... operational position 26.11:20-21
... veterans – see Veterans’ pensions
Permanent establishment
... BEPS anti-avoidance rules 31.3:22-37
... remedial amendments 31.4:126-127
Permanent place of abode test 28.10:2-35
Personal Property Securities Act 1999 11.10:4
... charges over property 16.1:101
Personal service rehabilitation payments, ACC 20.3:102-103
... changes to withholding tax rates, thresholds and return requirements
... from 1 October 2008 20.7:8
... from 1 October 2010 22.7:6
... remedial amendments 21.8(II):117
Personal services income, attribution rule 12.12:49-57; 30.7:19-36
... effect of company tax rate reduction 20.3:76-77
... income threshold raised from 1 April 2008 21.8(II):166
... IS 18/03 30.9:19-36
... IS 19/02 31.5:23-39
... multi-rate FBT calculation for employees receiving attributed income 13.5:25
... remedial amendments 13.11:55; 22.1:36
... CFC 28.3:49-50
Personal tax summaries – see Income statements
Petrol retailers, trade tie arrangements – see Birkdale Service Station
Port companies
... business transferred from harbour board to port company . deductions disallowed (Auckland Harbour Board) 10.7:14
Portfolio investment entities (PIEs)
... amendments of a technical or drafting nature to ensure correct operation of rules 25.9:56-57
... anti-streaming rules for cash PIEs 24.10:71
... background, key features, application date 19.3:45-47
... becoming or ceasing to be PIE 19.3:51-52; 20.3:121; 21.8(II):137
... grouping rules 19.6:43; 20.3:119
... calculation and payment of tax 19.3:52-60; 19.6:36-38; 20.3:117-120
... exiting investors 19.3:56-58; 20.3:119-120
... portfolio investor rate 19.3:58; 19.6:36; 21.8(II):138
... prescribed investor rate 19.3:58; 19.6:44; 21.8(II):138
... prescribed investor rate, remedial amendments for recent migrants 23.81:81-83
... calculation of income or loss attributable to investors 26.4:59
... definition of foreign investment vehicle 19.3:49; 19.6:42
... definition of foreign PIE equivalent 24.10:70
... definition of land investment company, remedial rewrite amendments 23.1:98
... definition of portfolio investor rate amended 20.7:11; 21.8(II):138
... definition of prescribed investor rate amended 21.8(II):138
... electronic filing of returns 19.3:61
... eligibility requirements 19.3:48-51; 19.6:43; 20.3:115-117; 21.8(II):136
Preferential debts in insolvency
- tax debts and debts secured by personal property securities 11.10:4

Prepaid expenditure – see also Accrual expenditure
- determinations issued

Prescribed rate of interest – see Fringe benefit tax

Prescriptions – see Chemists

Primary producer boards
- income tax exemption repealed 1.2B:1; 6

Prints and original paintings
- depreciation (QWBA) 10.9:12

Private assets
- profit on sale not assessable (TRA 92/162) 5.6:13

Private domestic workers
- deduction of PAYE (QWBA) 4.7:13; 5.5:7
- IR 3 return requirement removed for IR 56 taxpayers 16.1:87
- KiwiSaver contributions 20.3:19; 25
- private domestic workers, tax treatment of payments 6.8:12

Private education centres
- donations tax credit payments (RA 14/01) 26.6:4-6
- whether payments gifts, liability for GST 5.5:1

Privy Council decisions – see Court decisions

Prizes
- amount regarded as expenditure in earning income 9.5:3
- bank competitions 2.3:6; 2.7:2
- cash prizes, GST, deduction from total proceeds collected 25.9:53
- cash prizes in sporting competitions run by club, GST (QWBA) 13.5:52
- gaming duty 3.6:21
- lotteries, raffles, sweepstakes, prize competitions, GST (QB 14/13) 27.1:34-39
- offered by retailer
- deductible, but no GST input tax credit (QWBA) 6.11:19
- offered to retailers (QWBA) 4.7:11
- paid in instalments, assessability to recipient (QWBA) 7.12:24; 8.2:18
- “prize competition”, GST 25.9:53
- racing stake money
- state money won overseas 13.5:17
- trainer's percentage of stake money (TRA dec'n 2/2008) 20.2:34

Problem gambling levy
- disclosure of information by IR 15.11:25-26; 16.1:87; 17.1:86

Problem Resolution Service
- how to use, whom to contact 2.1:2
- results to September 1989 1.3:10

Professional services
- derivation of income (IS 16/06) 29.1:9-19
- Projects of limited duration
- definition amended 28.3:59

Promissary notes
- FBT treatment 4.9:47

Promoter penalties 15.5:50-51

Power companies – see Energy companies
. standard practice statement INV 290

Prove of debt
.

Property – see also Land
.

accruals rules and property transactions
7.9:13
.

agreement for sale and purchase of property, whether constitutes an invoice for GST purposes (IS 07/02)
19.7:7-15
.

agreement for sale and purchase of shopping centre, capital/revenue supplies, Commissioner's appeal successful (John Curtis Developments Ltd)
27.3:35-36
.

agreement for sale and purchase of shopping centre, contractual interpretation (TRA 009/12)
25.11:32-33
.

audit activities by Inland Revenue
7.14:3
.

benefit or advantage retained by transferor on disposition
deductions denied on cessation of property development business (TRA 008/13)
27.3:36-38
.

developers who rent out property, GST
5.8:1
.

dwelling sold by trust, no income tax liability
7.9:1
.

holding company, whether engaged in specified activity (TRA 94/43)
7.14:15
.

information requirements for property investment sector
27.10:6-14
.

leases – see Leases
.

matrimonial – see Matrimonial property
.

order setting aside disposition of property made under Property Law Act (Ly)
24.4:38-39
.

profit on sale of residential properties
.

acquisition with intention of resale (TRA 030/99)
13.2:43
.

acquisition with intention of resale (TRA 83/228, Decision 55/93)
5.9:18
.

financial hardship, profits not taxable (TRA 93/144)
8.1:15
.

zoning changes (TRA 030/99)
13.2:43
.

rating sale under Court order, GST implications (QWBA)
7.8:35
.

real estate sale and purchase, GST
.

apportionments of income and expenditure (QWBA)
12.8:23
.

apportionments of local authority rates (BR Pub 99/8; BR Pub 10/10-10/13)
11.11:4; 22.10:3-16
.

relationship – see Relationship property
.

rental property – see Rental property
time of supply for GST (QWBA)
4.7:14
.

valuation
.

acceptance by Inland Revenue
4.10:4
.

property speculation tax (Fox)
7.8:39

Property (Relationships) Amendment Act 2001
.

income tax and gift duty implications
13.5:15

Property transfer rules
.

untended outcomes in certain circumstances corrected
28.3:69-71

Provisional tax
.

accounting income method (AIM)
29.10:52-57
.

Determination A1: Classes of taxpayers who must not use AIM
29.10:63
.

Determination A2: AIM information and form
29.10:63-64
.

Determination A3: Tax rates for AIM
29.10:64-66
.

Determination A4: Tax adjustments for private expenditure
29.10:66-67
.

Determination A5: Tax adjustments for trading stock
29.10:68-69
.

Determination A6: Tax adjustments for accounts receivable and payable
29.10:70-71
.

Determination A7: Tax adjustments for losses
29.10:71-72
.

Determination A8: Tax adjustments for depreciation loss and depreciation recovery income
29.10:72-74
.

Determination A9: Tax adjustments for provisions
29.10:74-77
.

Determination A10: Tax adjustments for livestock
29.10:77-79
.

determinations
29.10:57-60
.

exclusion determination
29.10:60
.

information requirements
29.10:60
.

interest and penalties
29.10:60-61
.

mid-year entry into
31.4:73-75
.

payment dates
29.10:60
.

refunds
29.10:60
.

student loans
30.5:48
.

tax pooling
29.10:62
.

transfers of overpaid provisional tax
29.10:62; 30.5:45-46
.

alignment of payments with GST payments
18.5:69-74; 20.3:122-124
.

applying for private binding rulings
19.6:34-35
.

attribute rule for personal services income
12.12:54-57
.

calculation for 2000/01 and 2001/02 income years
12.2:43
.

calculation for individuals from 1 October 2008 to 2012/13 income year (effect of personal tax rate cuts)
20.7:7-8
.

adjustments to transitional factors for 2010/11 and later income years
22.7:5
.

some changes repealed
21.5:8
.

calculation, transitional uplift factors for 2011/12, 2012/13
22.7:9
.

calculation, transitional uplift factors from 2008/09
19.6:34-35
.

calculation using GST ratio method
18.5:71-73
.

transitional changes for 2011/12, 2012/13
22.7:9
.

when person must stop using
28.3:73-74
.

change of balance date, transitional years
9.12:13; 12.12:69; 15
.

Commissioner determining liability
9.12:13
.

compliance and penalties changes at 1 April 1997
9.4:5
.

consolidated groups
11.9:22
.

correction of unintended change
31.4:79-80
.

definition of provisional taxpayer
2.6:15; 9.12:13
.

definitions of "provisional taxpayer" and "new provisional taxpayer" amended
12.12:70
.

election to be provisional taxpayer
9.12:13-14; 14.11:77
.

estimates
.

appearing incorrectly on statements
1.7:1; 2.1:4
.

disaster relief provisions
16.2:10-11; 18.5:114-115
.

"fair and reasonable" requirement
4.9:12
.

relief provisions extended for some estimators
3.6:9
.

requirement to take reasonable care
9.12:14
.

extension of time, amount due on instalment dates
7.9:27

133
rules changed, introduction of look-through companies 23.1:46-58
rules introduced, full commentary 3.7:47-59
. shareholder
. becoming sui juris (QWBA) 7.1:19
. change in shareholders, revocation of elections (QWBA) 7.5:20
. dividends, effect of company tax rate reduction 22.7:11
. effective interest 4.5:20
. elections when shares sold to existing shareholder 6.5:6
. liability for company's tax 4.5:20
. loss from LAQC cannot be offset for ACC premium purposes 4.10:2
. PAYE deductions, no personal liability (QWBA) 7.14:5
. trustee shareholder 7.9:27; 7.10:20
. summary of rules 4.4:4
. taxation of qualifying companies 4.5:20
. transitioning to look-through companies 23.1:46-58; 23.8:70
. winding up of qualifying companies 4.2:5
Qualifying events
. disaster relief provisions 16.2:10-11; 17.1:46-48
Qualifying foreign private annuities
. foreign investment fund interest exemption (QWBA) 13.2:38
. income tax and surcharge treatment 8.5:8; 8.5A
Qualifying trusts – see Trusts and estates
Qualifying unit trusts
. defined 13.11:39; 40
. solving overtaxation and negative dividends 14.11:59-63
. supplementary available subscribed capital account 14.11:59-63
. unit-holder continuity rule 13.11:39
Racing Act 2003 15.4:33-34; 16.1:93
Racing betting, totalisator duty
. calculation 7.9:34; 15.4:33; 16.1:93-94
. new rate and formula from 1 August 2006 18.5:126-127
. interest when paid late (QWBA) 5.9:13
. returns 15.4:34
Racing prizes
. GST 29.5:98
Racing stake money
. exempt income
. . stake money won overseas 13.5:17
. . trainer's percentage of stake money (TRA dec'n 2/2008) 20.2:34
. GST
. . stake money paid to riders and trainers (Canterbury Jockey Club) 30.11:52-54
Racing syndicate
. GST registration 29.6:36-43
Raffles
. lotteries, raffles, sweepstakes, prize competitions, GST (QB 14/13) 27.1:34-39
Rates of tax – see Tax rates
Real estate salespersons
. allowance paid by principal to agent, tax treatment (TRA 92/149) 5.1:18
. arrangement involving above-market payments made for administrative services via related company, avoidance (TRA dec'n 15/2007) 20.1:52
. deductions from salespersons’ income, PAYE or withholding tax? 8.2:1
. engaging limited liability company as real estate salesperson (QWBA) 8.1:12
. income earned by company or proprietor? (TRA 91/125) 5.2:21
. reimbursement to agent, monetary remuneration? (Norton) 7.1:29
. salespersons’ expenses 3.1:32
. (TRA 91/160) 4.8:16
. (TRA 92/40) 4.8:18
. (TRA 92/159) 7.10:38
. salespersons treated as self-employed 3.8:11
Rebates
. charitable gifts rebate – see Donations rebate/tax credit
. child care – see Housekeeper rebate
. child rebate— see – see Child rebate; Child taxpayer credit
. claims from 1999/2000 income year 9; 10.12:5; 11.9:20-21
. . claim deadline extended for 1999/2000 12.12:59; 60
. . eight-year time limit introduced from 2001/02 13.11:45
. . simplification measures 12.12:59; 60
. . compulsory direct crediting of refunds 12.3:25; 13.5:40
. donations rebate – see Donations rebate/tax credit
. extra pay rebate, tax simplification 10.12:11
. housekeeper rebate – see Housekeeper rebate
. losses brought forward not taken into account when calculating entitlement (TRA 93/236) 6.9:28
. low income – see Low income rebate
. negative rebate entitlement treated as zero 8.5:11
. New Zealand Dairy Board 12.12:58
. portfolio tax rate entities 19.3:54; 19.6:42; 59
. . redundancy payments 20.3:99-100
. . training course does not count as remunerative work for income under $9,880 rebate (QWBA) 7.2:32
. . wine producer rebate 18.3:11
Receivers’ liability for GST 4.5:29
. mortgage sales (Simpson and Downes) 23.6:23-24; 24.5:53-55
Records – see Business records
Recovery of tax
. appeal by struck-off company against dismissed application for stay of liquidation proceedings (KJ Cummings Ltd, CA) 16.7:34
. breach of solicitor’s undertaking to meet clients’ GST liability
. . Bhanabhai (CA) 19.2:13
. . Bhanabhai (HC) 17.10:69
. . Bhanabhai (SC), leave to appeal to Supreme Court denied 19.5:37-38
. . Commissioner obtaining Mareva injunction (and court-ordered solicitor's undertaking) to prevent dissipation or disposal of assets, judicial review (Chesterfield Preschools) 17.10:66
. . companies left with insufficient assets 3.2:17-18; 3.7:44-47
. . Commissioner's notice of defence struck out (TRA dec'n 12/2005) 17.9:63-63
. . invocation of provision a disputable decision (Skudder) 21.7:25
. . recovery of civil penalties and interest 17.7:44
. . struck-off company, judicial review (Spencer) 16.10:83
. . compulsory deductions from bank accounts, deduction notices
. . . standard practice statement RDC-3 10.10:4
. . . standard practice statement RDC-3.1 11.7:30
. . . standard practice statement SPS 09/01 21.2:16

136
. . standard practice statement SPS 11/04 23.5:13
. . debt disputed, double taxation argument flawed, no further
. . dispute available (Panmure Consultants) 17.6:21
. . District Court's jurisdiction to hear Commissioner's claim to
. . recover unpaid tax (Meenken) 20.5:22
. . estates that have been distributed 7.2:17
. . excess tax credits previously allowed 15.5:80
. . financial relief – see Financial relief
. . judicial review, Commissioner's decision to decline serious
. . TRA 023/01 14.3:19
. . . TRA 97/111 12.2:63
. . refund withheld by Commissioner, judicial review, relief
. . upheld, correct statutory test (Sea Hunter Fishing, CA) 16.4:30
. . refund withheld by Commissioner, taxpayers' appeal
. . unsuccessful (Almond Properties) 15.10:8
. . . time frames for refunds 4.5:28; 17.1:61
. . . KiwiSaver contributions 19.1:24; 26
. . . discretion to be exercised by Commissioner (SPS 07/04) 19.6:52-55
. . . employer contributions 19.1:23
. . . Maori authorities, limits on refunds 15.5:42
. . . offsetting against tax arrears 2.6:16; 3.1:28
. . . overseas tax refunded, effect on NZ tax liability (QWBA) 6.9:20
. . . right to receive PAYE refund (TRA 98/10) 11.2:25
. . . RWT wrongly deducted, period extended (Aug 1992) 4.1:4
. . . simplified/modernised process for certain individuals 31.4:4-28
. . . threshold for automatic release 15.4:35
. . . time limit 17.1:61
. . . . GST refunds 4.5:28; 17.1:61; 17.7:57
. . . . (QWBA) 5.10:10
. . . . time period when refunds can be claimed reduced 25.9:45-46
. . . . transfer of refundable excess tax 14.11:35-48
. . . . transfer of refundable excess tax to nil period (2001-02 and
. . . . earlier income years) 13.11:41-44
. . . . wrongfully attempting to obtain refund, evasion 13.5:44
. Regional health authorities
. . GST on funding to rest homes and private hospitals 5.5:1
. Registrar of companies
. . exchange of information 29.4:69-70
. Relationship property
. . . income tax and gift duty implications of Property
. . . (Relationships) Amendment Act 2001 13.5:15
. . . property transfer rules, unintended outcomes corrected 28.3:69-71
. . . relationship agreement, term replaces matrimonial agreement 17.4:8
. . . relationship property agreements, GST implications 27.1:43
. . . settlement, dissolution of partnership 21.8(II):152
. Relatives
. . . associated persons – see Associated persons 17.4:9
. . . definition amended (civil unions and de facto relationships) 17.4:9
. . . definition amended from 2010/11 income year 21.8(II):93; 22.1:40
. Relief – see Financial relief
. Relitigation
Relocation of business

- deductible of relocation costs (IS 10/06) 22.8:20-37

Reimbursement payments

- lump sums paid to employees, extra emoluments (Shell NZ) 5.7:19
- Court of Appeal decision 6.4:21
- taxpayer to appeal to Court of Appeal 5.8:14
- work-related relocations 21.8(II):64-70
- eligible relocation expenses 21.8(II):67-68
- eligible relocation expenses (determination DET 09/04) 21.9:8-10
- reasonable daily travelling distance 21.8(II):67; 21.9:6

Remission of debt or liability – see Debt forgiveness or remission

Remission of interest

- advances on salary or wages, FBT exemption 18.5:82
- advance payments, treatment 30.5:24-27
- advances on salary or wages, FBT exemption 18.5:82
- assessment and deduction 3.1:21
- board and lodging, no adjustment when extra pay received (QWBA) 5.7:10
- bonus payments, tax deductions and assessability (BR Pub 95/7) 7.6:1; 10.10:11
- children's earnings, taxation 6.10:5
- deductibility of accrued leave liabilities in relation to staff transferred under business transfer (NZ Forest Research Institute, Horticulture and Food Research Institute) 10.9:13
- Court of Appeal decision 11.5:11
- Privy Council decision 12.6:20
- deduction

Remission of loans – see Debt forgiveness or remission

Remission of penalties – see Penalties

Remission of tax

- removal of need for ministerial approval for amounts over $50,000 12.12:64

Remote services

- GST on cross-border supplies 28.6:12-29; 29.5:93-96

Remuneration

- accrued holiday pay 3.9:5-7
- accrued leave payments (NZ Forest Research Institute) 10.9:13
- Court of Appeal decision 11.5:11
- Privy Council decision 12.6:20
- advance payments, treatment 30.5:24-27
- advances on salary or wages, FBT exemption 18.5:82
- after hours allowance (QWBA) 7.7:31
- assessment and deduction 3.1:21
- board and lodging, no adjustment when extra pay received (QWBA) 5.7:10
- bonus payments, tax deductions and assessability (BR Pub 95/7) 7.6:1; 10.10:11
- children's earnings, taxation 6.10:5
- deductibility of accrued leave liabilities in relation to staff transferred under business transfer (NZ Forest Research Institute, Horticulture and Food Research Institute) 10.9:13
- Court of Appeal decision 11.5:11
- Privy Council decision 12.6:20
- deduction

- employees working on capital improvements (Christchurch Press) 5.2:19
- limitation 2.6:7
- non-business venture, no deduction for wages paid (QWBA) 7.10:28
- unpaid wages at balance date (QWBA) 4.11:9
- deductions from wages, additional deductions for defaulters 12.6:20
- valid address for notice 28.7:21-22
- definition of "salary or wages" amended 16.1:96
- directors' fees included for s 75 and s 104A purposes 3.6:9
- dismissal of employee, payment not a retiring allowance (TRA 94/35) 6.11:28
- dwelling attached to business (TRA 93/163) 5.9:16
- employees and past employees, assessability of lump sums and pension payments 6.7:5
- employer-subsidised mortgage (QWBA) 5.7:10
- Employment Court, etc, awards 12.8:28
- employers’ tax deduction liability (BR Pub 01/06) 13.6:28
- employers’ tax deduction liability (BR Pub 06/06) 18.7:17
- employers’ tax deduction liability (BR Pub 97/7, 7A) 9.6:11; 12
- for loss of benefit due to non-promotion, assessable as monetary remuneration (TRA 98/047) 12.4:28
- for unjustifiable constructive dismissal, assessable as monetary remuneration (Cleland) 13.5:56
- for unjustifiable constructive dismissal, assessable as monetary remuneration (TRA 97/93) 12.4:26
- excessive remuneration, avoidance (QB 14/09) 26.9:22-30
- income received fraudulently or in error, PAYE (QWBA) 16.11:17
- income splitting, business restructuring, non-market salaries, avoidance 23.5:47
- anaesthetist (TRA dec'n 4/2010; White, HC)22.3:14-16; 22.11:124-126
- orthopaedic surgeons, held not to be tax avoidance, Commissioner to appeal (Penny & Hooper, HC) 21.3:3
- orthopaedic surgeons, held to be avoidance (Penny & Hooper, CA) 22.7:44
- orthopaedic surgeons, held to be avoidance (Penny & Hooper, SC) 23.8:102-104
- inducement fees found to be capital (TRA 94/015) 11.5:9
- judges, PAYE treatment 10.12:20; 16.1:96
- jury fees, assessability (QWBA) 6.10:14
- KiwiSaver purposes 20.3:21; 20.7:11
- lump sum paid on leaving employment, assessability 6.10:13
- TRA 95/10 9.1:27
- TRA 95/72 9.1:26
- members of Parliament
- certain benefits 15.3:4
- PAYE deductions 10.12:20
- midwives, payments to (QWBA) 7.7:31
- paid to shareholder-employees
- abolition of ACC 506 form 2.6:4; 2.9:32
- timing for tax purposes 1.3:9
- payment by employer to third party, PAYE obligations (QWBA) 6.13:15
- payment in lieu of notice to employee (QWBA) 6.13:20
- payment of salary/wages received after 31 March, timing of assessability (QWBA) 6.10:13

Debt forgiveness or remission

- employees' liability for PAYE deductions not made, attempt to remit to FBT matter already decided by TRA, abuse of process (TRA dec’n 10/2009) 21.6:52
- interlocutory applications remitation attempts, indemnity costs awarded (Falon) 23.4:16-17
- earlier decision confirmed on appeal (Falon, CA) 24.5:52-53
- abuse of court process to relitigate misconceived cases (Faloon) 24.1:18
- definition of "salary or wages" amended 16.1:96
- directors’ fees included for s 75 and s 104A purposes 3.6:9
. payment on termination of employment, apportionment between taxable/non-taxable (TRA 96/114, 96/059) 8.6:18
. payment to widow from late husband's employer
. . assessability/deductibility (QWBA) 6.11:17; 18
. . payments under Employment Contracts Act for humiliation, loss of dignity, injury to feelings (BR Pub 97/3, 97/3A) 9; 9.3:8
. . payments under Employment Relations Act for humiliation, loss of dignity, injury to feelings
. . BR Pub 01/04 13.5:8
. . BR Pub 06/05 18.7:9
. . pension from Germany not taxable in NZ (QWBA) 7.3:21
. . pensions paid to former employees, deductibility 7.2:15
. . real estate agents – see Real estate salespersons
. . redundancy – see Redundancy
. . relocation payments to employees (Shell) 5.7:19
. . Court of Appeal decision 6.4:21
. . repayment of salary when employee breaches study bond, no reassessment (QWBA) 6.9:17
. . retention incentive payment (Kerslake) 13.5:60
. . retrospective increase, treatment 31.5:27-28
. . retiring allowances – see Retiring allowances
. . secondary employment earnings, why taxed at flat rate (QWBA) 7.3:25
. . shareholder, director, relative, excessive remuneration rewrite amendment 22.10:98
. . shareholder-employees – see Shareholder-employees
. . shareholder remuneration, whether excessive (Matthews Chemist; Troon Place Investments) 7.2:45
. . spouses
. . . deduction for payments, cooking for permanent employees 6.1:5
. . . deduction for payments, information to be given to IR 6.7:2
. . . reasonable wages in clerical role (QWBA) 7.7:28
. . . tips are assessable income (QWBA) 6.13:14
. . . transfer of wage-related provisions on sale of business or transfer of employees 14.11:53-54
. . . transitional residents' employment and services income 18.5:106
. . United Nations – see United Nations
. . voluntary labour supplied by non-profit group, tax exemption (QWBA) 6.11:19
. . volunteer workers, assessability of retirement payment (QWBA) 6.14:23

Remuneration Authority (Members of Parliament) Amendment Act 2002 15.3:4

Rental property – see also Leases
. . activities a business, not a passive investment (TRA 16/12) 26.1:50-51
. . allocating profits between husband and wife (TRA 94/116) 6.8:25
. . collection of domestic rent by agent, not GST-exempt (QWBA) 9.10:7
. . commercial building 42% tenanted, sold as going concern for GST? (TRA 94/91) 6.14:32
. . holiday houses, occasional renting, income and expenses (QB 09/02) 21.3:31-32
. . interest clawback – see Interest
. . losses
. . . effect on family support 6.3:6
. . . special tax codes (QWBA) 7.7:31
. . . used in claiming Working for Families Tax Credits (TRA 16/12) 26.1:50-51

. . losses incurred while taxpayer non-resident (QWBA) 4.11:7
. . mortgage to finance own house not deductible (QWBA) 6.7:25
. . moving building on site, costs not deductible (QWBA) 7.1:16
. . property rented out by property developers 5.8:1
. . houses let pending sale (Carswell Investments) 13.5:62
. . redetermination of rent, stamp duty (QWBA) 4.6:23
. . rent deemed payable when inadequate rental charged to relative, etc
. . . deductibility for payer (BR Pub 01/03) 13.5:3
. . . deductibility for payer (BR Pub 06/02) 18.5:30
. . . deductibility for payer (BR Pub 97/13) 10.1:1
. . . effect of self-assessment amendments 13.11:51
. . . rental reduced in exchange for surrender of option, capital or revenue? (Union Steamship Co) 7.4:28
. . . repairs and maintenance while vacant, deductibility (QWBA)7.6:19-20
. . . residential rental properties, depreciation
. . . . adjustment for change to private use (QWBA) 6.10:15
. . . . chattels (various) (DEP30) 9.11:2
. . . . depreciation of items of depreciable property (IS 10/01) 22.4:16-47
. . . . retirement villages, rent exempt from GST 2.3B:1
. . . . rural rental property, owner's liability to register for GST (BR Pub 97/11) 9.11:14
. . . sale of long-term residential rental properties, GST
. . . . BR Pub 95/2 7.2:5
. . . . BR Pub 97/12 9.13:7
. . . . IS 07/01 19.5:16

Repairs and maintenance 4.9:10; 5.9:1
. . . . agricultural expenditure 16.6:24-26
. . . . boathed (Sherlaw) 6.3:22
. . . . buildings, deductibility of expenditure 22.7:12-13
. . . . deductibility of expenditure, general principles (IS 12/03) 24.7:68-105
. . . . energy companies
. . . . . . gas pipe replacement (Auckland Gas, CA) 11.1:32
. . . . . . gas pipe replacement (Auckland Gas, PC) 12.7:15
. . . . . . power cable undergrounding (Poverty Bay Electric Power Board) 11.1:33
. . . . . . failure to repair and maintain leased land/buildings, deductibility of compensation paid by tenant 6.5:8
. . . . . . rental property, vacant (QWBA) 7.6:19-20

Representation
. . Mannix principle, companies must be represented in High Court by barrister or solicitor (Sovereign Books Ltd) 28.7:44-45

Representatives
. . third-party providers 31.4:67-70

Reregistration of companies, deemed
. . effect on available subscribed capital 10.7:8

Research and development expenditure 13.11:30
. . . . adoption of international financial reporting standards 20.3:86-87
. . . . recognition of old and new GAAP 22.1:33
. . . . allocation of deductions to later income year 18.5:95-97; 19.3:88
. . . . devising inventions 17.10:24-25; 18.7:51-52; 39-40; 65-67

Research and development losses
. . "cash out" for start-up companies 28.3:19-29

Research and development (R&D) loss tax credits
. . . . payment of repayment tax, remedial provision 29.5:165-166
Research and development (R&D) tax credits 20.3:37-64

. amount of credit 20.3:43
. . adjustments 20.3:43-44; 21.8(II):145-146
. background, key features, application date 20.3:37-38
. claiming the credit 20.3:55-56
. . detailed supporting statements 20.3:56-57; 21.8(II):145-146
. eligibility and entitlement 20.3:43-44, 21.8(II):144
. . determinations 20.3:58-59
. . eligible activities 20.3:45-47
. . eligible expenditure 20.3:49-51; 21.8(II):144-146
. . ineligible activities 20.3:47-48
. . ineligible expenditure 20.3:51-53; 21.8(II):144-146
. . internal software development, cap on expenditure 20.3:60-64
. . listed research providers 20.3:53-54
. . minimum expenditure threshold 20.3:39-40
. . overseas R&D 20.3:44-45
. . tax-exempt entities, depreciation loss calculation 20.3:54
. . imputation credit accounts and Maori authority credit accounts, credits and debits 20.3:54-55
. . interest and penalties 20.3:59-60
. . provisional tax reduction option 20.3:57
. . record-keeping 20.3:59
. . refunds of surplus credits 20.3:40
. . not subject to GST 20.3:60
. . repealed from 2009-10 income year 21.3:33-34
. returns 20.3:59; 21.8(II):146
. . tax avoidance, group companies (QB 08/04) 20.3:11
. Technology Development Grants and Technology Transfer Vouchers 23.3:84-85
. time frames for reassessments and disputes procedures 20.3:57-58; 21.8(II):146

Research expenses of retired scientist (QWBA) 5.3:4

Research funds

. interest on funds exempt (QWBA) 5.1:10

Residence

. applicants for returning residents’ visas (QWBA) 11.11:13; 12.5:51
. binding ruling cannot determine whether company is a NZ resident (QWBA) 7.12:31
. Cook Islands National Superannuation Fund 17.7:47
. definition of “resident in New Zealand”, minor technical amendment 16.1:102-103
. dwellings – see Dwellings
. family assistance 13.5:36
. GST purposes, definition of a resident 5.12:4
. . definition amended 26.7:95-96
. . home in NZ rented out, taxpayer’s residency status while overseas (TRA 93/35) 5.5:14
. . IS 14/01 (replaces PIB 180), transitional operational position 26.3:3-67
. . companies 26.3:44-58
. . . natural persons (individuals) 26.3:8-44
. . . trusts 26.3:58-67
. . IS 16/03 (updates and replaces IS 14/01) 28.10:2-61
. new immigrants and returning New Zealanders (transitional residents) 18.5:104; 19.3:83-85
. overseas contractor had permanent abode in New Zealand (TRA 43/11) 26.3:80-82
. overseas income, assessability (QWBA) 4.5:44
. permanent place of abode, professional mariner New Zealand tax resident (TRA 004/14) 29.4:161-163
. permanent place of abode test (Diamond) 26.11:26-27; 28.4:34
. . application of test (Van Uden) 29.11:10-12; 31.2:9-11
. person working overseas while on leave of absence (QWBA) 11.10:34
. place of abode, determining 7.1:10
. public servant overseas on NZ Government service (QWBA) 6.11:23
. residence in Singapore established (TRA 98/40) 17.7:47

Resident withholding tax 1.3A:5-29

. agents’ obligations under rules 1.8A:7
. amounts less than $1 (QWBA) 6.13:18
. annual payment option not available (QWBA) 7.5:22
. approved issuer levy structure an arrangement having purpose or effect of avoiding NRWT
. . (Vi Ltd) 23.8:107-108
. . back-to-back loans 6.11:14
. . building society dividends 1.11B:4
. . certificate of exemption
. . . backdated certificate, no right of action by holder 1.8A:8
. . . categories of persons eligible 1.8A:7; 6.8:11
. . . community trusts 17.7:55
. . . companies in liquidation 4.5:41
. . . issued for unlimited period 29.4:74
. . . minor technical amendment 16.1:102
. . . non-profit bodies, income over $1,000 (QWBA) 4.11:8
. . . non-profit bodies (QWBA) 4.5:45
. . deduction certificates
. . . alternative certificates, approval 3.2:25
. . . not required 2.6:14; 2.9:31
. . . retention by interest recipient (QWBA) 5.5:7
. . disclosure requirements 1.8:1
. . distributions from FIF interests, RWT withheld by intermediary or agent 22.1:37-38
. . dividend stripping, rewrite amendments 22.1:44-45
. . dividends paid by non-resident companies 18.5:136
. . due date change 2.9:15; 3.1:29; 9.12:21
. . electronic RWT certificates 24.11:66-67
. . error correction 30.5:34-36
. . exempt organisations (press release) 1.5:5
. . foreign currency accounts held in New Zealand 1.8A:6
. . full explanation of rules 1.3A
. . Government stock (QWBA) 4.8:11
. . income equalisation scheme 1.4:4; 2.4:5
. . interest 11.2:12; 17
. . alignment of rates from 1 April 2010 22.1:21
. . finance leases 11.6:27
. . joint bank accounts 11.9:8
. . paid by IR on overpaid tax 12.12:61
. . rate changes from 1 October 2010 22.7:4-5
. requirements for companies from 1 April 2001 13.5:38
. simplifying communication of RWT information 14.11:48-50
. tax pooling accounts 15.5:67; 16.1:71; 72
. use of money interest on overpaid tax 17.1:66
. Maori authorities, taxable distributions 15.5:45; 22.1:71; 72
. national development bonds 2.3A:7
. national superannuitants, specified exemption 1.8A:8
. New Zealand savings certificates 2.3A:7
. no declaration rate 2.6:5; 3:1:30
. decreased from 1 April 2000 12.2:43
. increased from 1 April 2000 10.12:15
. non-cash dividends 30.5:114
. non-profit organisations (press release) 1.5:5
. non-residents, reasonable enquiries test 1.6:9
. remedial rewrite amendment 22.1:44
. offshore unit trusts, RWT proxy mechanism 17.7:45-47
. partnerships, interest paid to partners 6.5:5
. paying deductions to Commissioner 1.8A:7
. payments by RWT proxies 22.10:102
. payments channelled through exempt persons 1.8A:6; 11
. portfolio investment entity distributions 20.7:11
. rates 10.12:15
. alignment of rates on interest from 1 April 2010 22.1:21-22;
22.10:94-95
. changes from 1 October 2010 22.7:5; 22.10:94-95
. companies 13.5:38; 22.1:21-22; 22.7:5; 22.7:9
. effect of company tax rate reduction 20.3:77; 22.7:9
. higher rate may be elected from 1 April 2000 12.2:43
. minor remedial amendments 22.10:94-95
. reconciliation statement due date 1.8A:7
. redemption payments, not subject to RWT 1.8A:6; 8
. refunds when deductions incorrectly made 4.5:25
. (QWBA) 5.11:19; 7.12:20
. refund period extended 4.1:4
. relief from obligation to withhold, remedial rewrite 26.4:60
. replacement payments under share-lending arrangements 18.5:93-94
. RWT certificates and reconciliation statements made more flexible 22.10:81
. RWT certificates, electronic 24.10:66-67
. RWT exempt status, administration 30.5:38-39
. RWT exempt status, tertiary education subsidiaries 30.5:39-40
. RWT proxy mechanism, offshore unit trusts 17.7:45-47
. RWT withholding certificates no longer required in some situations 30.5:
. shareholder advances to a company, interest on 2.7:5
. sick, accident or death benefit funds, repeal of exemption 16.1:67
. solicitors’ trust accounts, certificates of exemption 1.8:3
. tax deducted included in recipient's income 1.8A:8
. taxable bonus issues 1.8A:6
. threshold $5,000, amendment to definition 1.8A:6
. time bar for assessments, correction to cross references 26.7:128-129
. transitional residents 19.3:84; 86
. trustees, allocation of credits, remedial rewrite amendment 30.5:119-121
. trustees’ obligations 1.8A:7

Residential land sales
. sale within 2 years, bright-line test 28.2:78-91
. date of acquisition of land and start date for test 29.4:125-141
. extension to 5 years 30.5:76
. farmland and home exclusions, lifestyle blocks 31.1:48-54
. residential exclusions (QB 16/07) 29.4:15
. start date when change of trustee 29.4:77

Residential land withholding tax (RLWT)
. calculation, GST 29.4:79
. certificate of exemption 29.4:78
. definition of “offshore RLWT person” 29.4:78; 30.5:108-109
. definition of “residential land purchase amount” 29.4:79
. transfers of relationship property 29.4:78-79


Residual income tax
. amendment to definition 1.1A:34; 1.3A:38; 15.5:75; 76
. branch equivalent tax account credits included 1.1A:34
. branch equivalent tax account debit offsets excluded 15.5:75; 76
. imputation credits taken into account 1.3A:34
. resident withholding tax taken into account 1.3A:38

Resource consents
. application fees, provision of works, provision of information, transfer of land, GST (IS 08/03) 20.8:15-24
. contributions to local authority as condition of resource consent, GST
. BR Pub 97/2 9.3:5
. legislative amendments 16.1:88-90
. cost of obtaining, feasibility expenditure (Trustpower Ltd) 26.1:46-48; 27.8:18-19; 28.8:30
. cost of obtaining (TRA 96/081) 10.5:28
. “cost” of resource consent (IS 18/06) 30.11:10-45
. costs associated with failed or withdrawn applications 17.1:46; 17.7:41
. effect on land sale profit, TRA substituting Commissioner’s original assessment (Beckham) 20.9:19

Rest homes
. definition of independent living, depreciation of fit-out 23.1:68
. definitions of dwelling and commercial dwelling for GST purposes 26.7:95
. GST input tax credits on land purchased for expansion (Wairakei Court) 11.5:12
. GST on funding from regional health authorities 5.5:1

Restraint of trade/Restrictive covenant payments
. assessability for recipient 4.7:7; 13.5:18; 18
. Fraser 7.4:30
. Fraser (CA) 8.1:14
. Henwood 5.7:18
. Henwood (CA) 7.2:40
. deductibility for payer 6.10:2; 13.5:18
Retention incentive payments (Kerslake) 13.5:60
Retention of records – see Business records 5.3:4
Retired persons
.p. expenses of continuing research (QWBA) 5.3:4
.p. no entitlement to low income rebate as only interest income (QWBA) 7.10:29
Retirement allowance payments – see Retiring allowances
Retirement income policies (October 1993) 5.4:43
Retirement scheme contribution tax (RSCT) 20.3:107-110
.p. alignment of tax rates from 1 April 2010 22.1:23
.p. rate changes from 1 October 2010 22.7:6
Retirement tax
.p. introduction 1.2:2
.p. method of calculation on company income amended 1.8A:5
.p. repeal 2.6:15
Retirement villages
.p. acquisition/construction costs, no GST input credits 6.7:33; 7.3:32
.p. definition of independent living, depreciation of fit-out 23.1:68
.p. definitions of dwelling and commercial dwelling for GST purposes 26.7:95
.p. Determination S16: Financial arrangement income or expenditure from certain retirement village arrangement 22.7:25-27
.p. GST treatment (IS 10/08) 22.11:29-59
.p. GST treatment (IS 15/02) 27.11:6-50
.p. occupation rights 26.7:76
.p. rent exempt from GST 2.3B:1
Retiring allowances
.p. ACC premiums, no liability from 1 January 1994 4.10:2
.p. assessability (TRA 95/82) 8.8:22
.p. gratuity for long service leave (QWBA) 4.5:43
.p. volunteer worker (QWBA) 6.14:23
.p. dismissal of employee, payment not a retiring allowance (TRA 94/35) 6.11:28
.p. lump sum payment on retirement, deductions, timing rule in s DC 1, rewrite change 23.8:90-91
.p. paid at time of redundancy (TRA 94/110) 6.13:30
.p. redundancy payment received at time of early retirement not retiring allowance (TRA 94/131) 10.6:20
.p. retirement payment or redundancy payment? (Cranson) 10.6:16
.p. tax treatment from 1 January 1994 4.9:37
.p. voluntary severance, redundancy payment not retiring allowance
.p. TRA 023/01 14.3:19
.p. TRA 97/111 12.2:63
Retaining payments made on employment termination
.p. assessability 7.3:6
Returns
.p. amended before due date, application of shortfall penalties (INV-570) 11.2:9
.p. withdrawn (1/8/03) 15.7:22
.p. amended returns treated as late objections, refused and not reassessed (Lawton, HC) 14.1:18
.p. Commissioner to reconsider application (Lawton, CA) 15.2:21
.p. assistance by employer exempt from FBT 8.11:4
.p. associated persons, overlapping return periods, use of tax refund to reduce tax shortfall 20.3:67
.p. balance date change, transitional returns 7.13:15
.p. company returns, determination of losses carried forward 10.10:11
.p. correcting minor errors in subsequent returns 22.1:30
.p. amendment to Tax Administration Act 22.1:30-31
.p. GST returns (INV-490) 10.6:13; 11.2:10
.p. income tax and FBT returns (INV-500) 11.9:73
.p. deceased taxpayers 14.11:48-50
.p. due date for filing changed 3.6:5
.p. electronic filing 2.6:16; 7.9:33
.p. exemption (OS 19/01) 31.2:3-6
.p. portfolio investment entities 19.3:61-62
.p. extension of time arrangements – see Extension of time 4.8:13
.p. failure to furnish, charge of aiding and abetting against practitioners (QWBA) 4.8:13
.p. fraudulent or wilfully misleading, reopening of assessments, statute/time bar
.p. business income, bloodstock transactions, final decision (TRA 049/02, dec'n 29/03) 16.1:18
.p. business income, bloodstock transactions, interim decision (TRA 049/02, dec'n 23/03) 15.10:7
.p. income suppression, business deductions for private expenses, GST input tax deductions, interim ruling (TRA 037/2000, dec'n 021/04) 16.6:16
.p. onus of proof 5.6:15
.p. fraudulent or wilfully misleading, time bar (Edwards) 28.9:21-23
.p. fraudulent or wilfully misleading, time bar (Great North Motor Co Ltd, CA) 29.9:62-64
.p. fraudulent or wilfully misleading, time bar (TRA 10/14) 27.9:19-21
.p. fringe benefit tax
.p. correcting minor errors in subsequent returns 11.9:73; 22.1:30
.p. GST adjustments to be included in FBT returns 13.5:43; 14.11:76
.p. GST
.p. alignment of GST and provisional tax payments 18.5:69-74; 19.3:86-87; 88; 120.3:124
.p. change in taxable period 19.3:88
.p. correcting minor errors in subsequent returns (INV-490) 10.6:13; 11.2:10
.p. correcting minor errors in subsequent returns (TAO amendment) 22.1:30-31
.p. electronic filing 7.9:33
.p. GST adjustments to be included in FBT returns 13.5:43; 14.11:76
.p. late filing penalty 20.3:66
.p. late filing penalty, attributable to GST rate change, remission 22; 22.7:21
.p. minor remedial amendment 16.1:104
.p. relationship between TAA s 113 and proviso to GSTA s 20(3) when input tax deduction has not been claimed in earlier taxable period (QB 09/04) 21.6:53
.p. return due date for December period 3.6:19
.p. return due date for March period 19.3:86-87
.p. return to date of bankruptcy or death 2.3B:4
.p. six-month period, advantages and disadvantages (QWBA) 5.10:11
.p. six-month period, Commissioner’s discretion 12.12:28
.p. six-month period, IR’s discretion (GNL-420) 13.12:8
.p. information accepted electronically 3.6:4

Revenue account property
- definition, rewrite amendment
- transfer of excepted financial arrangements within wholly-owned group

Revenue account property
- definition, rewrite amendment
- transfer of excepted financial arrangements within wholly-owned group

Reverse charge, imported services – see Goods and services tax
School holiday programme run by employer

- GST (QWBA) 4.6:22

School trustees

- exemption from cheque duty on bills of exchange 1.8A:15
- expenditure incurred in attending meetings 1.1:3
- honoraria, withholding payments determination 13.7:51
- tax deductions on payments 1.1:3

Schools, state and state-integrated

- donation tax credits
- state integrated schools (QB 18/11) 30.7:127-135
- state schools (QB 18/10) 30.7:119-126
- tax and gift duty exemptions 20.7:10

Screen production industry

- government screen production payments 21.8(II):101-102
- large-budget screen production grants 16.1:69; 20.3:126; 21.8(II):102
- Screen Production Incentive Fund grants 21.8(II):101-102

Search and seizure

- appeal by taxpayer dismissed (Tauber) 24.9:34-35
- Commissioner's search powers under Search and Surveillance Act 2012 (OS 13/01) 25.8:2-17
- remedial amendments 25.9:55
- judicial review, lawfulness and reasonableness of Commissioner's actions (Tauber) 23.8:104-106

Seasonal employees

- non-resident seasonal workers 21.8(II):112
- tax treatment, and distinction from casual agricultural workers 5.10:5

Secondary employment income

- extra pays, tax rate changes from 1 April 2010 22.1:24
- extra pays, tax rate changes from 1 October 2010 22.7:4
- higher withholding rate may be elected from 1/4/2000 12.2:42
- secondary tax thresholds increased progressively from 1 October 2008 to 1 April 2011 20.7:6
- new tax code if annual income up to $14,000 22.1:24
- some increases repealed 21.5:8
- tax rate changes from 1 October 2010 22.7:4
- why taxed at flat rate (QWBA) 7.3:25

Secondhand goods or assets

- depreciation 4.5:40
- GST – see Goods and services tax
- motor vehicles, FBT (QWBA) 7.1:21

Secrecy

- Commissioner's discretion in applying s 81(1B) of TAA 24.1:3-15
- Commissioner's discretion in applying s 81(1B) of TAA (SPS 11/07) 24.1:3-15

Securitisations

- extension of regime 31.4:96-99

Security arrangements

- accrual rules 11.6:22

Security for costs

- application for review of order (Reefdale Investments Ltd) 16.7:33
- application to dispense with or postpone (Musuku) 28.1:95-96

- Commissioner's application upheld (DT United Kingdom Ltd) 22.8:39
- duplicative claims struck out, security for costs ordered (Mawhinney as Trustee of Forest Trust) 26.8:27-29
- . application for review dismissed (Mawhinney) 27.3:33-34
- . failure to pay, appeal struck out (Patterson) 26.2:11
- . “unless order” granted (Mawhinney) 29.10:82-83

Seismic assessments

- deductibility of costs of obtaining detailed assessment 29.1:3-

Seismic ships

- extension of exemptions for non-resident companies 22.10:75

Self-employed persons

- applications for paid parental leave, verification by tax advisors22.5:18
- discount for early payment of income tax 17.1:50-53
- guaranteed minimum family income (QWBA) 4.4:10
- self-employed or employee status – see Employee or self-employed status

Serious hardship – see Hardship

Service of notices

- date on which notices delivered 19.3:89
- enlargement of time sought by Commissioner to file and serve notice of defence (TRA 032/01) 14.4:9
- mail to post office boxes (Hieber; London Continental) 14.2:16
- . review of decision (Hieber) 14.4:11

Service stations, trade tie agreements

- Birkdale Service Station 12.12:76-77
- interpretation statement 15.5:13-17

Serviced apartments

- depreciation of fit-out 23.1:68

Settlement payments

- employment dispute, compensation for loss of earnings (Sayer) 11.6:53
- lump sum (capital and revenue) (IS 16/04) 28.12:33-40
- out-of-court settlements
- . claim of breach of contract, etc, payment revenue in nature (TRA 022/00) 13.8:11
- . deduction for lump sum payment (Barron Fishing) 9.1:25
- . GST treatment 1.11:4; 14.10:21
- . GST treatment (TRA 93/238) 7.13:30

Shams – see Tax avoidance

Share-lending arrangements 18.5:86-94; 19.3:89; 19.4:11
- portfolio investment entity rule changes 20.3:121

Shareholder-directors

- retrospective amendments to current account (TRA 97/119, 97/120) 11.11:10

Shareholder-employees

- ACC premiums, salary liable even when company's activity "passive" (QWBA) 7.2:32
- company vehicles, FBT 4.8:3
- company with 25 or fewer shareholders 9.12:18
- definition amended retrospectively 23.8:90
- dividends offset against low or nil interest loan balances, rewrite remedial amendment 23.1:98
- FBT rules extended to include 1.3:13; 1.3E:2
- KiwiSaver contributions 0.3:19; 2
- multi-rate FBT calculation 13.5:24
. non-cash benefits FBT-exempt if treated as dividends 8.11:4
. reimbursement for use of private motor vehicle, mileage rates 7.1:1; 7.8:27; 18.5:135; 21.3:27; 22.1:59-60
. clarification of OS 09/01 (QWBA) 22.1:59-60
. rates set by Commissioner (OS 09/01) 21.3:27
. rates set by Commissioner (OS 09/01), 2010 review 22.6:6
. remuneration/salary
. abolition of ACC 506 form 2.6:4; 2.9:32
. liable for employer premium in some situations 4.10:2
. PAYE 6.12:10; 29.5:51-52
. PAYE, liability for excess refunds 18.5:138
. retrospective adjustments to salaries (draft ED0038) 14.11:95
. retrospective adjustments to salaries (GNL-410) 15.6:17-19
. retrospective adjustments to salaries (QWBA) 9.4:9; 14.11:95
. retrospective adjustments to salaries (SPS 05/05) 17.4:18-21
. retrospective adjustments to salaries (SPS 18/01) 30.2:11-16
. timing for tax purposes 1.3:9
. tax-free allowances 10.12:19

Shareholders
. advances to a company, interest 2.7:5
. (TRA 91/161) 4.11:14
. capital reserve distributed by company, dividend (TRA 93/67 and 93/68) 5.2:16
. commonality and continuity, rewrite amendments 22.10:99; 100
. continuity provisions
. breach on amalgamation, failed application for order nullifying amalgamation, tax losses (Selectrix Management) 17.5:48
. corporate conversions 14.11:70
. corporate restructuring not affecting economic ownership 21.8(II):123-124
. crediting of dividends to shareholders’ current accounts constituted "payment" before breach of shareholder continuity (Albany Food Warehouse Ltd) 21.6:51
. cross-reference in Act corrected 8.11:18
. decision-making rights under s YA 1 (IS 13/02) 25.10:3-17
. imputation and dividend withholding payment rules 6.12:21
. off-market transactions, directors’ knowledge provision amended 23.8:58-59
. pre-1993 net losses, carrying forward 9.9:16
. remedial amendment, s YC 18B 24.10:79
. remedial rewrite amendment to memorandum account provisions 22.1:44
. reverse takeovers 18.5:122; 19.3:88
. spinouts 14.11:64-69
. tax pooling accounts and imputation 16.1:73-77
. termination of trust established for sole benefit of New Zealand or overseas Government 24.10:79
. timing of share transfers (IS 12/01) 24.7:20-48
. unit holders in qualifying unit trusts 13.11:39
. early payment of share capital, discount is not interest (TRA 94/27 and 94/28) 7.1:24
. liability for company's tax debt 3.2:17-18; 3.7:44-47
. interest and civil penalties 17.7:44
. loan to company, interest deductibility (QWBA) 9.4:6
. non-deduction salaries, rules extended to 1 April 1998 8.11:22
. payment by company on shareholders’ behalf not deductible (TRA 94/97) 6.11:32
. profit distribution plans, tax treatment 24.10:45-46
. remuneration, whether excessive (Matthews Chemist; Troon Place Investments) 7.2:45
. tracing rules, limited attribution companies, remedial rewrite amendment 23.8:90
. trading stock received at "under value" 5.5:2

Sharemilking
. taxable activity for GST? (QWBA) 6.10:17

Shares
. acquisition, redemption or cancellation, distribution in lieu of dividends 11.8:5
. alteration to rights attached to shares (BR Pub 17/04) 29.5:8-15
. available subscribed capital 18.5:133-134
. amalgamated companies, remedial amendment 11.9:9
. effect of company tax rate reduction 20.3:76; 22.7:10-11
. energy companies 11.2:18
. cancellation on amalgamation, deduction for share purchase price denied, disposal deemed at market value (Foodstuffs (Wellington) Co-op) 21.9:23
. cancellation, shares of the same class, definition amended 7.9:26
. deductibility of share losses, husband and wife partnership (37/08) 23.3:9-10
. disposal of shares with altered rights under s CB 4 (BR Pub 17/05) 29.5:9-15
. effects of dissolution of New Zealand Raspberry Marketing Council 11.9:7
. employee share purchase schemes 8.11:4
. reassessment if employee disadvantaged by restrictions 7.9:3
. FBT on brokerage services provided by sharebrokers to employees (QWBA) 18.2:25
. fixed rate shares
. definition, remedial amendment 19.3:78-79
. issued before 30/7/91 4.3:2
. stapled stock rule exclusion 21.8(II):100
. forfeiture of shares treated as disposal at market value, deduction denied (Saha, CA & SC) 20.9:14; 22.8:38
. held on revenue account, dividends 11.9:4
. implications for NZ resident shareholders of HHG plc capital reduction proposals (QWBA) 17.2:24-27
. position confirmed (Henderson Group Plc) (QWBA) 17.8:19
. implications for NZ resident shareholders on spinout or demerger
. Australian companies (BHP Billiton, WMC, CSR) restructuring (QWBA) 15.6:22-23
. proposed AMP group demerger (QWBA) 15.11:30-31; 16.4:31
. implications for NZ resident shareholders on Tower Ltd spin-off 17.3:22
. interest on money to finance shares, deductibility (BR Pub 97/4, 97/5) 8.9:5.5
. issued as part of purchase price of commercial property, GST on share component (TRA 91/134) 10.7:15
. New Zealand Stock Exchange restructuring 14.5:20
. repurchases 29.5:155-156
. revaluing former grey list shares inherited at nil cost 24.6:52
. sales – see also Court decisions; Taxation Review Authority decisions
. . avoidance, shares sold to holding company to finance residential property purchases 5.6:1
. . avoidance, shares sold to purchaser, who then made tax-free repayments to original shareholders (TRA 92/61, 62, 63, 64, 65) 6.3:18
. . avoidance, trading company shares sold to holding company at inflated price (TRA 90/207, 94/154, 93/59, 95/152, 93/59, 94/152, 93/62, 94/153) 10.5:27
. . Commissioner cannot make a binding ruling on a question of fact (QWBA) 7.12:30
. . disposal of certain shares by listed PIE excluded income 26.7:129
. . GST, exempt supply of financial services, equity securities, supply of membership shares in golf and country club, (Gulf Harbour Development, HC & CA) 15.8:16; 16.11:15
. . GST, taxable activity? (QWBA) 6.9:22
. . insurance company not assessable on proceeds (National Insurance Co) 10.2:10; 11.4:18
. . loss deductibility 4.5:32
. . loss deductibility, compulsory acquisition (QWBA) 5.1:12
. . loss deductibility, Inglis and Stockwell 4.6:25-26
. . loss deductibility (TRA 001/00) 13.5:61
. . loss deductibility (TRA 92/103 and 92/106) 4.7:18
. . loss deductibility (TRA 92/104) 5.3:10
. . non-resident's proceeds from disposal of share or option acquired under venture investment agreement exempt 18.5:113
. . sales, overseas investment income, stockbroker as agent, controlled foreign company, bare trust (TRA dec'n 17/2003) 15.7:21
. . business of share trading, onus of proof (Dowell, Estate King) 18.1:20
. . judicial review application dismissed (Dowell, Estate King) 18.1:21
. . recall of decision, further evidence failed to alter initial decision (TRA dec'n 012/2004, 013/2004) 16.3:52
. . recall of decision pending further evidence (TRA dec'n 026/2003) 15.11:28
. . share trading activities held to be on capital account (Dowell, Estate King, CA) 19.11:6
. . share-lending arrangements 18.5:86-94; 19.3:89; 19.4:11
. . share options acquired by non-resident under venture investment agreement, proceeds on disposal exempt 18.5:113
. . cancelled in exchange for cash, FBT 18.5:85
. . transitional residents 18.5:105-106
. . share portfolio establishment cost, deductibility (TRA 97/14) 10.11:27
. . shares of the same class, definition 18.5:134-135
. . stapled stock, debt securities stapled to shares on or after 25 February 2008 21.8(II):100-101
. . subdivision of shares or share split, taxable bonus issues, wholly-owned groups 17.7:34-35
. . taxable bonus issues, cost base 29.5:156
. . transfer of shares ineffective for group loss offset purposes (BHL) 23.10:21-22

Shearers and sheathands
. . allowances from 1 July 1990 2.1:6
. . allowances from 1 June 1995 7.10:27

Shearing contractors
. . tax deductions 14.3:15

Shipping
. . consumable stores supplied to commercial ships, GST, zero-rating 20.3:105
. . non-resident shipping operators 6.14:14
. . operating within NZ’s coastal waters 6.14:14
. . reciprocal income tax exemption, rewrite remedial amendment 30.5:122
. . reciprocal income tax exemption arrangement, Papua New Guinea 14.9:62
. . withholding payments regulations 2.2:11; 6.14:15
. . ship owners' agents, GST treatment 1.9B:1-4
. . ship sold from subsidiary to parent company in NZ, GST input credit (Union Corporate Services) 9.4:12
. . shipping and customs agencies, ACC levy reclassification 1.11:3

Short-process rulings 31.4:59-63

Shortfall penalties 8.7:10-31

. . $50,000 cap on penalties for lack of reasonable care and unacceptable tax position 17.9:21-25; 50:53
. . abusive tax position 8.7:19-21
. . depreciation of software, avoidance, joint venture scheme (Erris Promotions) 15.12:51
. . family assistance claim, tax avoidance (TRA 18/11) 25.5:28-29
. . GST input tax claim, property transferred from syndicate to family trust, no supply occurred (Campbell Investments) 16.3:50
. . GST input tax claim, sale of development at artificial price (Tale Holdings Ltd) 28.5:20-22
. . interpretation statement 18.1:24-35
. . objective test met (Vinelight Nominees) 25.1:23-24
. . standard practice statement (INV-215) 10.3:17; 15.6:19
. . subjective approach versus objective test in determining (Vi Ltd) 23.8:107-108
. . threshold repealed 20.3:69
. . use of optional convertible notes, avoidance arrangement (Alesco) 24.1:19; 25.4:16-17
. . agreed adjustments (QWBA) 13.9:89
. . application extended to duties 11.6:38
. . application of statutory time-bar provisions (QWBA) 16.6:31-32
. . arising from unintended legislative changes resulting from Income Tax Act rewrite
. . Income Tax Act 2004 (SPS 05/02) (withdrawn) 17.5:40-44; 28.10:65
. . cap on some penalties 23.1:75
. . double imposition on loss attributing qualifying company and its shareholders relieved 16.1:87-88; 17.1:71-72
. . employer monthly schedule amounts, non-payment 20.3:70-71;
. . 21.8(II):113-114
. . penalty not charged on amounts owing of $100 or less 21.8(II):114
. . employer not withholding correct amount of tax from exempt non-resident contractors 17.1:71
. . evasion or similar act 8.7:21-22
. . interpretation statement 18.11:7
. . interpretation statement, knowledge of unlawfulness 22.6:26-27
. . standard practice statement (INV-220) 10.3:20
. . standard practice statement INV-220 withdrawn 15.6:19
. . subjective recklessness (TRA 004/12) 26.6:55-56
. . failure to deduct or account for PAYE 15.1:14
. . (QWBA) 12.5:51
far tracking small simple disputes 10.12:42
gross carelessness 8.7:18-19; 16.8:10-17
standard practice statement (INV-210) 10.3:15; 15.6:19
groups of companies, use of tax losses to satisfy shortfall penalty assessed against company in group 26.7:111
IR internal memorandum 10.6:22
lack of reasonable care 8.7:11-14
income not returned by accountant (TRA dec'n 19/2002) 15.1:14
interpretation statement 17.9:3-25
standard practice statement (INV-200) 10.3:9; 15.6:19
taxpayers using tax advisors 10.3:10; 17.9:13-14; 20.3:68
non-recovery of small amounts 11.6:46
promoter penalty 15.5:50-51
standard practice statement (INV-290) 16.2:18-23
reduction for previous good behaviour 15.5:46-47
industry-specific amnesties 20.3:72-73
standard practice statement (INV-250) 10.3:26
standard practice statement (INV-251) 14.4:16
standard practice statement (SPS 09/02) 21.5:13
research and development tax credits, reallocation of credits by internal software development group 20.3:59
returns amended before due date (INV-570) 11.2:9
withdrawn (1/8/03) 15.7:22
standard practice statements
abusive tax position (INV-215) 10.3:17; 15.6:19
discretion to cancel or not assess shortfall penalties for taking an unacceptable tax position (SPS 06/01) 18.5:46-54
evasion or similar act, shortfall penalties (INV-220) 10.3:20; 15.6:19
evasion or similar offence, criminal offences (INV-225) 10.3:22
finalising agreements in tax investigations (INV-350) 10.8:5
finalising agreements in tax investigations (SPS 15/01) 27.9:24-30
gross carelessness (INV-210) 10.3:15; 15.6:19
not taking reasonable care (INV-200) 10.3:9; 15.6:19
promoter penalties (INV 290) 16.2:18-23
reduction for previous behaviour (INV-295) 16.3:38-42
reduction for previous behaviour (SPS 06/03) 18.6:30-40
reduction for voluntary disclosure (INV-250) 10.3:26
reduction for voluntary disclosure (INV-251) 14.4:16
reduction for voluntary disclosure (SPS 09/02) 21.5:13
temporary shortfalls and permanent reversal (INV-230) 10.5:5
temporary shortfalls and permanent reversal (INV-231) 11.8:22
unacceptable interpretation (INV-205, INV-206) 10.3:12; 10.6:10; 15.6:19
unacceptable interpretation, non-application of a tax law (INV-206) 11.10:25; 15.6:19
use of losses to pay penalties (INV-245) 10.3:24
use of losses to pay penalties (SPS 16/04) 28.11:10-13
withdrawal of INV-200, INV-205, INV-206, INV-210, INV-215 and INV-220 from 1 April 2003 15.6:19
student loan repayment shortfalls (from 1 April 2013) 23.9:94
tax shortfalls – see Tax shortfalls
temporary shortfalls 20.3:71-72
meaning of "later return period" (QWBA) 11.4:17
permanent reversal (INV-230) 10.5:5
permanent reversal (INV-231) 11.8:22
unacceptable interpretation 8.7:14-18
Commissioner correct in not exercising discretion to remit shortfall penalty (TRA dec'n 5/2009) 21.2:24
interpretation statement 17.9:26-53
non-application of a tax law (INV-206) 11.10:25; 15.6:19
standard practice statements (INV-205, INV-206) 10.3:12; 10.6:10; 15.6:19
TRA 046/99 12.10:28
withdrawal of INV-205, INV-206 15.6:19
unacceptable tax position (from 1 April 2003) 15.5:49
applies only to income tax shortfalls 26.7:123-124
discretion to cancel or not assess shortfall penalties for taking an unacceptable tax position 18.5:124-125
discretion to cancel or not assess shortfall penalties for taking an unacceptable tax position (SPS 06/01) 18.5:46-54
interpretation statement 17.9:26-53
relief for taxpayers adopting international financial reporting standards 20.3:96
remedial amendments 17.7:57
scope of penalty refined 20.3:68-69
tax position not unacceptable despite dominant purpose of avoidance (Vi Ltd) 23.8:107-108
threshold increased 20.3:68-69
wrongfully attempting to obtain refund, evasion 13.5:44
Sick, accident or death benefit funds
avoidance, application to adjourn litigation until disputes resolution procedure completed (Alpe) 13.10:11
income tax exemption changes 16.1:67-68
Social assistance suspensory loans
Kiwisaver first home deposit subsidies 22.5:18
Social Security Act 1964
cross-reference correction 9.12:31
Social security agreements
mutual assistance provisions, exchange of information 12.12:73
Social security, cash assets and income exemptions
Christchurch Mosques attack support payments 31.5:3
Social security/welfare benefits
beneficiaries’ IRD numbers 10.12:12
received fraudulently or in error, PAYE (QWBA) 16.11:17
replaced by community wage 11.5:8
consequential amendments to Inland Revenue Acts 11.5:8
Software – see Computer software
Solatium payments
Maori reserved land 10.2:2
Solicitors’ trust accounts
certificates of exemption for resident withholding tax 1.8:3
Solicitor’s undertakings
Commissioner obtaining court-ordered solicitor’s undertaking and Mareva injunction preventing dissipation or disposal of assets (Chesterfield Preschools) 17.10:66
to meet clients’ GST liability, breached

. . Bhanabhai (CA) 19.2:13
. . Bhanabhai (HC) 17.10:69
. . Bhanabhai (SC), leave to appeal to Supreme Court denied 19.5:37-38

Southland Electric Power Supply
. taxable status reinstated 4.9:51

Sovereignty
. obligation to pay tax 26.1:45-46
. recovery of tax debt, obligation to pay tax (Rupee)
. . DC decision 15.5:31
. . HC decision 16.3:53

Special corporate entities
. associated persons tests 11.9:10
. incorporated societies, loss carry-forward and offsetting of income and losses within group 17.1:67
. loss carry-forward and group loss offset 3.1:23-25
. subsidiaries, notional single person shareholder 11.9:10
. term includes some life insurance companies 5.4:32

Special partnerships
. effect of limited partnerships rules, transitional issues 20.8:9
. film losses, avoidance (Peterson, HC) 14.3:16
. repeal of s HC 1 17.1:42

Special tax codes – see PAYE deductions

Specified livestock values – see Livestock

Specified superannuation contribution withholding tax (SSCWT)
. contributions that are not subject to SSCWT 7.9:4
. election of higher rate of SSCWT 12.11:22
. exemption for employer contributions to complying superannuation funds 19.1:31-32; 35-38
. exemption for employer contributions to KiwiSaver schemes 19.1:32-34; 35-38
. failure to deduct 1.3A:41
. full policy statement (deductions, payment to IR, definitions) 6.1:1; 6.7:22
. lump sum paid into scheme by employee, no SSCWT liability (QWBA) 6.8:18
. PAYE intermediaries may assume employers’ obligations 16.1:97-98
. progressive rates 16.1:84-85
. rules for selection changed from 1 April 2007 19.3:66
. twice-monthly payments
. . amendment 1.11B:4
. . introduction 1.2:2
. . threshold increased to $100,000 2.2:6

Sphagnum moss pickers
. included in withholding payments rules 3.5:10

Spin-offs
. implications for NZ resident shareholders on Tower Ltd spin-off 17.3:22

Spinouts
. application of concessionary spinout rules to original parent company 23.8:60
. carry-forward of losses and credits 14.11:64-69
. implications for NZ resident shareholders
. . Australian (BHP Billiton, WMC, CSR) demergers (QWBA) 15.6:22-23
. . proposed AMP group demerger (QWBA) 15.11:30-31; 16.4:31

Sponsorship expenditure
. deductibility 14.9:33
. sponsorship as advertising expenditure 6.4:1

Sport and Recreation New Zealand
. taxable status reinstated 4.9:51

Sports betting profits, totalisator duty 15.4:33; 16.1:93-94

Sports competitions run by clubs
. cash prizes, GST (QWBA) 13.5:52
. payments to – see Remuneration
. terminology changes across statutes 17.4:6-9

Spreading of income
. capital contributions 22.7:18-19
. income derived from land 26.7:112-113
. leases, income received in anticipation, notice 18.5:134
. revaluation of former grey list shares inherited at nil cost 24.6:52
. sale of patent rights 19.3:68-69
. trading stock valuation transitional rules 10.12:33

Square metre rate 30.4:43

Stamp duty
. Abolition Act 1999 11.5:4
. cheque forms, duty on printing (QWBA) 5.5:10
. company yet to be incorporated, property conveyed on its behalf 6.3:1
. consolidated groups, conveyances within 4.5:30
. conveyance duty
. . abolished 11.5:4
. . calculation on GST-inclusive value 1.8A:15
. . calculation on GST-inclusive value (QWBA) 4.7:15
. . conveyances involving intermediaries 7.3:16
. . exemption denied for land subdivider (Fulton Hogan) 9.6:24
. . deductibility, not deductible against income tax (QWBA) 6.5:12
. . differentiation between fixtures and chattels (QWBA) 10.4:51
. . dwellinghouse exemption
. . . allowed when land developer resold land (Howick Parklands) 7.2:37
. . . allowed when land developer resold land (TRA 93/241) 7.4:29
. . . disallowed when purchaser resold land (TRA 94/34) 7.1:26
. . . exemption, transfer of land in excess of 4,500m2 (GNL-150) 10.10:3
. . . first farm exemption on purchase
. . . (QWBA) 4.8:13
. . . (TRA 94/124) 6.14:34
. . . forest sales 4.8:5; 5.1:6; 5.11:9; 11
. . . forestry, mineral and similar land use rights
. . . lease duty liability repealed 6.1:3; 6.4:12
. . . franchise agreement, no stamp duty liability (QWBA) 6.7:27
. . . fruit trees included in land value 5.11:11
. . . gift duty payable on transfer, stamp duty reduced (QWBA) 6.2:22
. . . GST, no input deduction for stamp duty paid (QWBA) 6.3:17
. in specie distributions 1.11A:2
. land use, agreement not subject to stamp duty 7.9:33
. lease renewals/extensions/variations, lease duty 6.2:2; 11.1:23
. local authority amalgamating with regional council, stamp duty exemption (QWBA) 4.6:23
. public authority definition 2.9:20
. redetermination of rent (QWBA) 4.6:23
. refund of overpaid duty 10.12:20
. refund when transaction abandoned (QWBA) 5.9:11
. residential property exemption
- land subdividers, exemption not available (Baillie) 6.7:28
- rest homes 6.8:9
. special arrangements, registration of documents that don't need stamping 10.9:3
. Stamp and Cheque Duties Amendment Act 1989 1.8A:15
. Stamp and Cheque Duties Amendment Act 1992 3.6:6
. Stamp and Cheque Duties Amendment Act 1995 7.9
. Stamp and Cheque Duties Amendment Act (No 2) 1992 4.5:30
. transfer of work from Wellington to Palmerston North IR office 1.9:1
. trust deed arrangement, stamp duty exemption (Estate KF Grey) 6.14:33
- use of money interest from 1/4/97 8.7:4

Stamps
. definition of postage stamp 18.5:131
. international mail 18.5:131

Stapled stock
. debt securities stapled to shares on or after 25 February 2008 21.8(II):100-101

START
. modifications and clarifications 30.5:50-51

State enterprises list amended
. Animal Control Products Ltd added 30.5:105
. Housing New Zealand Ltd added 12.12:68
. Kordia Group Ltd added 30.5:105

Statute-barred assessments – see Assessments

Statutory interpretation
. "accounts receivable" (Strategic Finance, CA) 25.9:72-73
. "acquisition" (Junior Farms) 23.7:9
. s CC 1 of Income Tax Act 2007, "other revenues" (Vector Ltd) 28.9:23-24

Statutory producer boards
. effect of company tax rate reduction on allocation of imputation credits or FDP credits 20.3:76; 22.7:11
. entities listed in Income Tax Act 10.2:3
. name change, New Zealand Meat Board 10.2:3
. tax-free distributions and notification requirements 7.9:3

Stock on hand
. double deduction not available for opening stock (BASF NZ Ltd) 9.8:24

Stolen funds – see Misappropriation

Storms – see Adverse events; Disaster relief

Stress management course fees
. deductibility (QWBA) 6.8:15

Strike-out rules
. abuse of process (Harsono Family Trust) 24.1:16-17

Struck-off companies – see Companies

Student Loan Scheme Act 2011 23.9:79-98
Student Loan Scheme Amendment Act 2012 24.5:26-36
Student Loan Scheme Amendment Act 2013 25.5:14-20
. transitional regulations 25.5:20

Student Loan Scheme Amendment Act 2014 26.4:3-8

Student Loan Scheme (Budget Measures) Amendment Act 2012 24.6:61

Student loans
. accident compensation income, repayment deductions to be made (QWBA) 7.3:28
. adjusted net income
- notifying the Commissioner 28.6:61
- retention of records 28.6:61-62
- administration fee introduced 23.9:97
. Amendment Acts, 1992 Act
- Amendment Act 1993 4.9:55
- Amendment Act 1995 6.12
- Amendment Act 1997 9.12
- Amendment Act 2000 12.10:15
- Amendment Act 2005 18.3:4-9
- Amendment Act 2007 19.5:23-35
- Amendment Act (No 2) 2000 13.2:30
- Amendment Act (No 2) 2003 16.1:26; 86; 93; 104
. (Exemptions and Miscellaneous Provisions) Amendment Act 2010 22.4:3-5
. (Repayment Bonus) Amendment Act 2009 21.9:3-5
. Amendment Acts, 2011 Act
- Amendment Act 2012 24.5:26-36
- Amendment Act 2013 25.5:14-20
- Amendment Act 2014 26.4:3-8
. borrowers must file tax returns (QWBA) 5.7:8
. Commissioner's power to recall loan balance 23.9:97-98
. contact person details
- alternative contact person 24.5:29
- regulations 24.9:18
- use of contact details and what is required of contact persons 24.5:31
- declaration of worldwide income 24.5:32
. deductions
- employer bankrupt or liquidated, student loan deductions ranked equal to PAYE deductions (QWBA) 6.4:19
- employer obligations (QWBA) 7.4:26
- income-tested benefits, no deductions 5.4:50
- increased deduction rate for borrowers who have not met their repayment obligations 22.4:4
- IR may instruct employers to make correct repayment deductions 166.1:93
- not made by employer, borrower's liability (QWBA) 7.13:27
- offences by employers penalised in same way as PAYE offences 16.1:86
. order in which deductions are to be offset against consolidated loan balance, correction 24.5:34
. PAYE intermediaries responsible 15.5:63-64
. recovery of over-deductions 28.6:60
. grace period for overseas-based borrowers to fully repay loan without incurring further interest 22.4:5
. new repayment rules for overseas-based borrowers from 1 April 2007 19.5:28-31
. New Zealand-based borrowers distinguished from overseas-based borrowers 23.9:82
. New Zealand-based borrowers who are non-resident 24.5:32-33
. repayment obligations for a year, clarification 24.5:35
. repayment rules adjusted, fixed payment obligation and new thresholds 26.4:4-6
. objections, disputes and challenges 23.9:95-96
. offences and penalties 23.9:91-95; 25.5:17-18
. shortfall penalties 23.9:94
. offsetting losses and pre-taxed income 25.5:16
. shortfall penalties 23.9:94
. offsetting significant over-deductions against unpaid amounts 24.5:32
. pay period assessments extended to salary and wages of all borrowers 24.5:28
. repayment codes 23.9:97; 25.5:18
. correction of minor legislative errors 24.5:34
. use of SL code and special repayment code (STC) clarified 24.5:33
. repayments under Student Loan Scheme Act 1992 applications for relief need not be in writing 19.5:33
. assessment of borrower's repayment obligation 19.5:35
. assessments, part-year 22.4:5
. bonus for excess repayments from 1 April 2009 21.9:3-5
. borrowers returning to NZ and fully repaying loan within 183 days of return 22.4:4
. borrowers subject to amnesty 19.5:25-27; 30
. changes to payment dates from 2008-09 18.5:74
. date credited to borrower's account (QWBA) 5.7:16
. deferrable in some circumstances (QWBA) 5.7:16
. grace period for overseas-based borrowers to fully repay loan without incurring further interest 22.4:5
. hardship relief 19.5:26; 22.4:4; 33
. new rules for overseas-based borrowers from 1 April 2007 19.5:28-31
. offsetting overpayments against loan balance 10.4:30
. refunds of overpayments 18.3:7-8; 19.5:34
. relief from repayment obligations (SPS 11/03) 23.2:24-29
. simplification of law from 1 April 2007 19.5:27-28
. student going overseas (QWBA) 6.9:24; 6.11:25
. terminal repayments by borrowers with tax agent 11.6:49
. threshold for 1994-95 raised to $13,520 5.8:5
. threshold for 1995-96 raised to $13,884 6.9:16
. threshold for 1996-97 raised to $14,300 7.7:20
. threshold for 1998-99 raised to $14,716 10.1:10
. threshold for 1999-2000 remains at $14,716 11.1:22
. threshold for 2000-01 raised to $14,768 12.1:10
. threshold for 2001-02 raised to $15,132 13.1:13
. threshold for 2002-03 raised to $15,496 14.1:8
. threshold for 2003-04 raised to $15,964 15.1:11
. threshold for 2004-05 raised to $16,172 16.2:10
. threshold for 2005-06 raised to $16,588 17.1:91
. . threshold for 2006-07 raised to $17,160 18.2:29
. . threshold for 2007-08 raised to $17,784 19.1:45
. . threshold for 2008-09 raised to $18,148 20.1:21
. . threshold for 2009-10 raised to $19,084 20.1:15
. . threshold for 2010-11 remains at $19,084 22.1:47
. . timber sales income spread to earlier year, affects amount of repayment due (QWBA) 6.10:21
. . transfers of excess tax 14.11:36
. . repayments under Student Loan Scheme Act 2011 23.9:83-88
. . “excess repayments”, meaning 24.5:32
. . end-of-year repayment obligations, amendments 25.5:16-17
. . excess repayments, notification 25.5:17
. . excess repayments, treatment 23.9:89-90
. . first-time borrowers 25.5:19-20
. . losses excluded from calculation of net income for student loan repayment purposes 24.5:26-27
. . obligations of overseas borrowers, amendment 24.5:35
. . obligations of overseas borrowers, savings and transitional provisions 28.6:63
. . orders under $20 written off 25.5:18
. . order for offsetting payments against consolidated loan balance corrected 24.5:34
. . relief 23.9:93
. . repayment holidays, new rules 24.5:30
. . repayment percentage regulations 24.9:18
. . small amounts of unpaid and uncollected repayments, transitional provision corrected 24.5:35
. . voluntary repayment bonus repealed 24.6:61
. . repeal of redundant transitional provisions 19.5:35
. . return filing requirements 10.4:31
. . role of Department of Work and Income 12.10:15
. . shortfall penalties introduced 23.9:94
. . small balance thresholds raised 19.5:32
. . special repayment deduction rate certificates 8.11:24
. . transitional measures for new borrowers 24.9:18-19
. . underestimation penalty 9.12:31
. . minor drafting amendments 16.1:104
. . Volunteer Bonding Scheme payments Vol 25 No 9
. . volunteer exemption, approval of charitable organisations 28.6:58-60
. . volunteer exemption, specified organisations 23.10:15; 24.9:19
. . write-off of consolidated balance 23.9:98

Students
. grants and allowances
. . exchange of student allowance recipient information with Ministry of Social Development 17.1:68-69
. . tax code to be used (QWBA) 5.2:5
. . tax treatment confirmed 3.6:3
. . tertiary assistance grants replaced by student youth allowances 1.2:4
. . tertiary association fees
. . . BR Pub 03/02 15.5:3
. . . BR Pub 05/11 17.5:31
. . . BR Pub 95/8 7.6:5
. . . BR Pub 99/1 11.1:11
. . . transitional tax allowance (QWBA) 4.6:19; 5.2:5

151
Subdivision of land – see Court decisions; Land; Taxation Review Authority decisions

Subscriptions
- deductibility (QWBA) 7.2:28

Subsidies and grants from Government
- GST treatment 2.6:5; 3.1:30
- Government payment to trust (Chatham Islands Enterprise Trust) 10.7:13
- New Zealand Agency for International Development grants transferred to overseas development programmes 15.6:20; 16.1:106
- (QWBA) 4.7:13; 7.2:33; 21
- KiwiSaver fee subsidies 19.1:28
- KiwiSaver first home deposit subsidies as social assistance suspensory loans 22.5:18

Subsidised transport
- fringe benefit tax, value of benefit
  - . BR Pub 02/01 14.10:14
  - . BR Pub 02/01, notice of decision not to reissue 21.2:5
  - . BR Pub 99/2 11.5:14
  - . group company employees 18.5:83; 19.3:81

Substituting debenture rule
- repealed 26.7:88-89

Superannuation
- additional tax and interest limitation for year ending 31 March 1989 1.3A:42
- administration fees paid by employer, not subject to SSCWT or FBT (QWBA) 6.3:17
- church superannuation scheme not charitable
  - . Hester, CA 17.1:32
  - . Hester, HC 15.12:53
- complying superannuation funds 19.1:31
- . application for approval, approval, revocation 19.1:32
- . notice of eligibility to withdraw funds 21.8:148
- . SSCWT exemption 19.1:33-34; 35-38
- . contributions that are not subject to SSCWT 7.9:4
- . deductible expenses transferred between funds 8.11:6; 13.11:38; 40
- . timing of deduction, remedial amendment 17.7:56
- . distributions from group investment funds to superannuation funds 10.12:18
- . election to treat employer contributions as salary or wages 10.12:40; 12.11:40
- . employer superannuation contribution tax – see Employer superannuation contribution tax (ESCT)
  - FBT on employer contributions 2.3A:7
  - . FIF exemption for individuals’ interests in specified Australian superannuation schemes 19.3:62-66
  - . remedial amendment, apportionment 19.3:78
  - . FIF exemption for rights to benefit from employment-related foreign superannuation scheme 18.5:116; 24.6:53; 121
  - . first home withdrawal 27.5:30
  - . fund withdrawal tax 12.11:11
  - . amendment to Securities Act 1978 12.11:23
  - . balance date option 12.11:21

. . exceptions 12.11:17-19; 13.5:15; 14.11:77
. . exemptions 12.11:14-16; 17.1:72-74
. . fund becomes scheme or vice versa 12.11:21
. . imposition 12.11:16; 17.1:72-74
. . key definitions 12.11:14
. . proposed phasing out 22.7:6
. . provision of information 12.11:22-23
. . repeal from 1 April 2011 22.10:79-80
. . timing of derivation of gross income 12.11:21-22
. . transfers to or from fund or scheme 12.11:12-13; 19-20
. . winding up of fund 12.11:21
. . withholding and recovery 12.11:22
. . gift duty exemption for assignments 3.6:16
. . gift duty exemption for assignments (QWBA) 5.3:7
. . reference amendment 7.9:16
. . GST input credits, claims by superannuation schemes (QWBA) 11.19
. . inclusion of pensions and annuities in family scheme income 23.1:64
. . interest on loan from one superannuation scheme to another 5.4:44
. . KiwiSaver – see KiwiSaver schemes
  - loans from scheme to members, value deemed to be income 1.3A:40
  - lump sum paid into scheme by employee, no SSCWT liability (QWBA) 6.8:18
  - lump sum payment, tax treatment (QWBA) 4.6:21
  - New Zealand – see New Zealand superannuation
    - non-standard balance dates for managed funds
    - . GNL-120 13.4:20-23
    - . SPS 05/06 17.4:22-25
    - . SPS 08/04 20.11:9; 12-13
    - overfunded employer superannuation schemes excluded from life insurance rules 4.9:48
    - overseas pensions, special banking option begins 1/4/97 8.10:3
    - pre-accrual financial arrangements held by superannuation funds 4.9:49
    - qualifying foreign private annuities
      - . income tax and surcharge treatment 8.5:8; 8.5A
      - specified superannuation contribution withholding tax – see Specified superannuation contribution withholding tax (SSCWT)
        - . tax rate for category 3 schemes 1.3A:43
        - taxation of life insurance agents’ superannuation business income 1.3A:39
        - Trans-Tasman portability 22.10:50-52; 27.5:30-31

Superyacht crew, income tax exemption 15.5:56-57
Supplementary available subscribed capital accounts 14.11:59-63
Supplementary dividend holding company
- . maximum annual total deduction 22.10:100
Supplementary dividends 22.1:26-27
- . effect of company tax rate reduction 22.7:10
Supreme Court decisions – see Court decisions
Supersary loans
- . goods and services tax 4.5:40
- . (QWBA) 7.10:32
remission

accrual adjustments not required when loan remitted by specified government agencies

remission, income tax treatment

social assistance, KiwiSaver first home deposit subsidies

Sustenance allowances

21.8(II):64-70

Sweepstakes

lotteries, raffles, sweepstakes, prize competitions, GST (QB 14/13)

27.1:34-39

Taverns – see Licensed premises

Tax

definition amended

12.12:60; 13.5:40; 63; 68

Tax Administration Act 1994

Amendment Act 1995

6.12

Amendment Act 2005

17.4:9

Amendment Act 2006

18.5:139

Amendment Act 2015

27.10:6-14

Amendment Act (No 2) 1995

7.11

Amendment Act (No 3) 1995

7.9

comparative tables of sections with Income Tax Act 1976 and IRD Act 1974

6.9A

remedial amendments, rewrite maintenance

21.8(II):154-164

repeal of transitional provision

25.9:54

Tax advice documents

right of non-disclosure

17.7:47-51

documents the Commissioner has sought to be disclosed during litigation

21.8(II):116

list of names sought by Commissioner from accountant (Blakely, DC & HC)

20.1:52; 20.4:19

SPS 05/07

17.6:23-36

Tax agents and advisers

effect of alignment of GST and provisional tax payments

18.5:74

electronic authorities to act, process

23.9:3-7

entitlement to appear before Court (Huston)

25.6:58-59

extension of time for filing returns

11.6:38

qualifying company elections, new companies, time limits

6.13:4; 15.3:16

frivolous and vexatious challenge (TRA 002/12)

27.8:17-18; 27.10:70

IR's recognition of tax agent status

20.3:65-66

removal of tax agent status

20.3:65; 21.8(II):114-115

new provisions for third party providers and intermediaries

31.4:67-70

removal of tax agent

.. application for judicial review of Commissioner's decision to remove dismissed (Accountants First Ltd)

26.11:23-24

standard of reasonable care

17.9:13-14

tax agent defined

10.4:28

.. amended from 19 December 2007

20.3:65

taxpayers using tax advisors, shortfall penalty for not taking reasonable care

10.3:10; 17.9:13-14; 20.3:68

terminal repayments by student loan scheme borrowers with tax agent

11.6:49

terminal tax date for taxpayers with tax agent

10.4:27

.. non-application of a tax law (INV-206)

11.10:25; 15.6:19

.. unacceptable interpretation or tax position

17.9:40-41

.. withdrawal of INV-206

15.6:19

verification of paid parental leave applications from self-employed persons

22.5:18

Tax audits – see Audits; Tax investigations

Tax avoidance

abusive tax position penalty and the anti-avoidance provision

24.9:20-25

.. family assistance claim (TRA 18/11)

25.2:28-29

.. accruals rules, financial arrangements

11.6:27

.. anti-avoidance provisions not applying to gifts made to trusts (Auckland Harbour Board, PC)

13.2:42

.. appeal, new ground of assessment allowed to be raised, alleged shams (Zentrum Holdings)

18.6:43

.. application for conditional leave to appeal to Privy Council (Wetherill, CA)

14.5:24

.. application for discovery of other banks’ documents relating to similar transactions, secrecy (Wesptac Banking Corp; ANZ National Bank, SC)

20.5:24

.. application for discovery of taxpayer's accountants’ tax advice documents (ANZ National Bank, HC & CA)

20.5:23; 21.5:9

.. application for special leave to appeal directly to Privy Council dismissed

.. Russell (PC)

14.11:26

.. Wetherill (PC)

14.11:27

.. application to adjourn litigation until disputes resolution procedure completed (Alpe)

13.10:11

.. application to strike out purported notices of appeal relating to interlocutory decisions, JGR avoidance template (TRA dec'n 018/04)

16.5:31

.. application to strike out second cause of action, cause of action untenable (ANZ National Bank)

20.5:18

.. application to Supreme Court for leave to appeal to Court of Appeal dismissed (Russell, SC)

24.9:29

.. applications for discovery in relation to JGR avoidance template refused

.. recall of interim TRA decisions refused, inconsistency claimed (TRA dec'n 014/2004)

16.3:52

.. (TRA dec'n 002/04–006/04)

16.1:21

.. (TRA dec'n 008/04)

16.2:13

.. approved issuer levy structure an arrangement having purpose or effect of avoiding NRWT

(Vi Ltd)

23.8:107-108

(Vinelight Nominees)


.. arrangement held not to be tax avoidance (TRA 95/33)

7.8:43

.. arrangement held to be tax avoidance

.. Alesco, CA

25.4:16-17

.. Alesco, HC

24.1:19

.. Dandelion Investments, CA

15.1:15

.. Dandelion Investments, HC

13.8:15

.. Krukiener, HC

22.10:107-108

.. Russell, HC

22.10:106

.. arrangement held to be tax avoidance, lifting of time bar, no vendetta, policy statement followed (TRA dec'n 15/2009)

21.8(II):22

.. taxpayer's application to raise issues under leave reserved provision, declined (TRA 03/03, dec'n 9/2010)

22.7:49

.. assessment invalid, procedural defects (TRA 97/114)

11.5:11

.. assessments upheld on appeal, JGR template

.. Miller and O'Neil, HC

9.6:24

.. O'Neil, PC

13.4:29
. res judicata, issue estoppel (NTH Douglas, HC) 17.8:17-18
. Russell, HC 22.10:106
. assessments upheld (TRA 90/207, 94/154, 93/59, 94/152, 93/058, 94/155, 93/62, 94/153) 11.9:77
. assignment of converted interest-bearing loan to loss company (TRA dec'n 30/2004) 16.11:10
. attribution rule for personal services income 12.12:49-57
. IS 18/03 30.9:19-36
. IS 19/02 31.5:23-39
. CFC test grouping concession 28.3:51-52
. Commissioner's discretion to decline making binding ruling on application of s GA 1 24.10:68-69
. company restructure, dividend stripping, avoidance, shortfall penalties (Beacham) 27.3:30-31
. confidentiality orders set aside, test case, leave given to appeal (C) 16.8:26
. costs awards in tax cases
. appeal dismissed (Miller; Managed Fashions Ltd, CA) 16.8:24
. appeal upheld, order for fresh costs assessment (Miller; Managed Fashions Ltd, CA) 14.9:67
. fresh costs assessment, reduction (Miller; Managed Fashions Ltd) 15.10:4
. debt capitalisation, avoidance (QB 15/01) 27.3:25-29
. depreciation of software, joint venture scheme, sham, abusive tax position (Erris Promotions) 15.12:51
. depreciation of software rights, valuation, alleged sham, discovery restriction sought (TRA dec'n 006/2006) 18.6:41
. development company's sale of property (held on revenue account and subject to prepaid lease) to family trust not tax avoidance arrangement (TRA dec'n 02/2010) 22.2:27-28
. discretionary trusts (QB 15/11) 27.10:34-38
. diversion of personal services income through trading trust or company, when tax avoidance (RA 11/02) 23.8:4-7
. dominant purpose 10.3:18-19
. evidence exclusion rule (TRA 04/2000, 05/2000) 14.5:24
. excessive remuneration (QB 14/09) 26.9:22-30
. false invoices from subcontractors used to claim income tax deductions, GST inputs and to account for PAYE, disputant found not party to sham (TRA 029/08, dec'n 8/2010) 22.7:47
. film investment losses
. no sham (TRA 98/5) 11.3:9
. special partnership, limited recourse loans (Peterson, HC) 14.3:16
. taxpayer "person affected" by avoidance arrangement (Peterson; CA, Peterson, CA) 15.3:10
. taxpayer "person affected" by avoidance arrangement (Peterson (No 2), HC) 14.7:7
. taxpayer wins appeal to Privy Council, tax advantage not obtained by tax avoidance (Peterson, PC) 17.2:21
. foreign tax credits 12.12:48
. forestry investment, “Trinity scheme” – see “Trinity scheme”
. fraud by third party not relevant in application of general anti-avoidance rule (TRA 011/10) 24.9:36-37
. fringe benefit tax
. application of general anti-avoidance rule 18.5:84
. provision strengthened from 1 April 1993 4.9:51
. GST anti-avoidance provision enacted 12.12:6; 41-42
. GST, associated supplies, substitution arrangements, equity and participatory securities 18.5:127-130
. GST input tax credits, development and sale of software, two companies registered on mismatched accounting basis (Education Administration) 22.6:17-18
. GST input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers
. (TRA 04/2005, dec'n 9/2006) 18.9:10
. (TRA 018/05, dec'n 8/2006) 18.7:68
. GST input tax credits, property transactions, mismatch between invoice-based and payments-based taxpayers (TRA dec'n 019/2003) 15.8:18
. application for judicial review struck out, appeal against strike-out (Ch'elle Properties) 19.9:27
. application for judicial review struck out (Ch'elle Properties) 18.1:16
. leave to appeal to Supreme Court refused (Ch'elle Properties) 19.10:17
. on appeal (Ch'elle Properties) 16.6:14; 19.7:26
. GST input tax credits, purchase price of mining licence grossly inflated (Glenharrow Holdings) 17.9:64
. Supreme Court dismisses appeal 21.1:48
. imputation anti-avoidance defects corrected 3.2:5
. imputation credit streaming, unit trusts 13.11:37
. income splitting, business restructuring, non-market salaries
. anaesthetist (TRA dec'n 4/2010) 22.3:14-16
. circumstances when Inland Revenue will consider arrangement tax avoidance (RA 11/02) 23.8:4-7
. orthopaedic surgeons, held not to be tax avoidance, Commissioner to appeal (Penny & Hooper, HC) 21.3:3
. orthopaedic surgeons, held to be avoidance (Penny & Hooper, CA) 22.7:44
. orthopaedic surgeons, held to be avoidance (Penny & Hooper, SC) 23.8:102-104
. interest deduction on loan to purchase associated company shares (TRA 97/114) 11.5:11
. interest deductions and loss-offset elections disallowed, abusive tax position (Alesco) 24.1:19; 25.4:16-17
. interest deductions and use of PIE (QB 15/11) 27.10:30-34
. interpretation statement IS 13/01 25.7:48-49
. additional issues to consider 25.7:78-88
. Ben Nevis (SC) 25.7:30-32
. “merely incidental” 25.7:58-63
. Parliamentary contemplation test 25.7:32-58
. s BG 1 25.7:7-24; 25.7:63-71
. s GA 1 25.7:72-78
. “tax avoidance arrangement” 25.7:24-30
. judicial review, Commissioner's application for strike-out of various causes of action mainly successful (JGR template scheme) (FB Duval) 22.4:51-52
. LAQC, sole shareholder renting own home from LAQC, deductions, tax avoidance arrangement (TRA dec'n 16/2009) 21.9:24
. limited partnerships (QB 15/11) 27.10:27-30
. non-residents excluded from conduit anti-avoidance rule, amendments 24.6:58
. optional convertible notes used to finance business acquisition, application of Determination G22 (Alesco) 24.1:19; 25.4:16-17
. petroleum mining anti-avoidance provision amended 21.8(II):103; 104
. policy statement and application of s 99, ITA 1976 1.8:3; 1.8C:1-5
. property developer's unrepaid loans from own companies found to be income (TRA dec'n 3/2010) 22.3:13-14
. real estate agent, arrangement involving above-market payments made for administrative services via related company (TRA dec'n 15/2007) 20.1:52
. receipt of income not necessary to be affected by tax avoidance arrangement (TRA dec'n 04/08) 20.3:129
. research and development tax credits, group companies (QB 08/04) 20.11:18
. restrictive covenant anti-avoidance provision 13.5:21
. reverse takeover arrangements (TRA 93/126, 93/127, 93/128, 93/129, 96/167, 93/82, 93/123, 93/124, 93/154, 93/182, 93/180) 10.6:19
. s BG 1 scenarios (QB 14/11) 26.11:3-10
. s BG 1 scenarios (QB 15/11) 27.10:27-38
. sale of family home to LTC and rented to third party on arm's length basis not avoidance (QB 12/11) 24.7:110-112
. series of redeemable preference share transactions, no avoidance arrangement found (BNZ Investments) 12.9:29
. “sham” (IG 12/01) 24.7:3-19
. sham, meaning of the term 9.11:7
. shares sold to holding company to finance house purchases 5.6:1
. shares sold to purchaser, who then made tax-free repayments to original shareholders (TRA 92/61, 92/62, 92/63, 92/64, 92/65) 6.3:18
. sickness, accident or death benefit funds (Alpe) 13.10:11
. structured finance transactions found to be tax avoidance arrangements, deductions (BNZ Investments) 21.7:23; 21.9:19
. structured finance transactions, validity of assessments challenged, judicial review, appeal against striking out of validity cause of action (Westpac Banking) 21.2:25
. application for leave to appeal to Supreme Court dismissed (Westpac Banking, SC) 21.4:26
. TRA ruling on justiciable issues remaining in template cases (TRA 97/97, 97/96, 97/95, 97/101, 97/99, 97/100, 97/94, 97/98, 92/056, 92/055, 92/053, 92/054, 92/052) 11.10:32
. trading company shares sold to holding company at inflated price (TRA 90/207, 94/154, 93/59, 95/152, 93/58, 94/155, 93/62, 94/153) 10.5:27
. transfer of proceedings from TRA to High Court, consolidation of proceedings (Bell Road Developments) 26.9:34-35
. witness summons (JGR avoidance template) – see [Commissioner's power to enforce director's guarantee in respect of company's tax debt (Peterson)] 17.9:61
. decision deferred (vendetta issue) (TRA dec'n 001/04) 16.1:20-21
. objectors’ applications to call further witnesses in relation to various issues mostly declined (TRA dec'n 015/2004, 016/2004) 16.4:27-28; 29
. set aside (substantive issue) (TRA dec'n 001/04) 16.1:20-21

**Tax codes**

. application date of a new tax code 10.12:11; 12
. declaration forms to include immigration employment status statement 14.8:10
. non-resident seasonal workers (NSW) 21.8(II):112
. remedial amendments 11.9:21
. secondary employment, new code if annual income up to $14,000 22.1:24
. second employment, remedial amendment 30.5:122
. special tax codes 6.9:1
. certificates to be provided directly to MSD in some cases 28.7:20-21
. full policy statement 6.2:20
. privacy information, keeping information from employer (QWBA) 6.2:20

**Tax credits**

. rental losses (QWBA) 7.7:31
. tailored tax codes 31.4:39-42
. taxpayer with business losses (QWBA) 6.1:11

**Tax evasion**

. Tax Education Office sold
. write-off decisions not intended to be subject to disputes process 23.8:23

**Tax deduction certificates**

. computer payroll systems (QWBA) 7.10:30
. tax free allowances, recording details (QWBA) 7.10:30
. unclaimed by employee (QWBA) 6.11:22

**Tax deductions – see PAYE deductions; Withholding tax**

**Tax Education Office sold** 10.9:10

**Tax evasion – see Evasion of tax**
Tax exemptions – see Exemptions from tax

Tax-free allowances

- averaging 11.6:31
- chainsaw operators (QB 15/08) 27.10:15-18
- details to appear on tax deduction certificates (QWBA) 7.10:30
- employers’ suggestions sought 7.2:47
- employers to set level 6.12:7
- paid to cover disabled employee’s parking costs, allowance not tax-free (QWBA) 7.4:19
- payments for relocation, overtime meals, sustenance and certain other allowances 21.8(II):64-70
- allowances with a depreciation component 21.8(II):69-70
- shareholder-employees 10.12:19

Tax in dispute

- amount of interest payable by IR when refund already effectively made (Commercial Union) 4.10:19
- Commissioner's discretion to require payment in full if significant risk 15.5:52
- non-disputable decision 22.1:38
- deferral for PAYE deductions 3.1:13
- interest on qualifying tax in dispute 4.5:39
- (QWBA) 5.5:5; 5.9:9; 6.5:10
- interest rate changed (1/4/92) 4.2:4
- interest rate changed, also applies to GST (1/4/94) 5.13:2
- payment of non-deferrable tax (half of tax in dispute) 4.5:39
- . disputes resolution process from 1/10/96 8.3:21
- . provision removed from 1 April 2003 15.5:52
- . summary of rates of interest and additional tax 1985 to 1999 (QWBA) 11.7:32
- . timing of application of use of money interest rules 11.6:43; 11.9:24

Tax investigations – see also Audits

- finalising agreements (INV-350) 10.8:4
- finalising agreements (SPS 15/01) 27.9:24-30
- notification of pending audit or investigation 12.2:58
- . INV-260 12.2:58
- . SPS 07/02 19.3:19
- . SPS 16/03 28.7:29-32

Tax invoices – see Goods and services tax

Tax pooling accounts – see Provisional tax

Tax rates

- company tax rate reduced from 2008/09 19.6:33-34
- consequential and transitional amendments 20.3:73-78
- restructuring business to take advantage of reduction 20.3:78
- company tax rate reduced from 2011/12 22.7:8
- . consequential and transitional amendments 22.7:8-10
- . increase in top personal/individual rate from 1 April 2000 12.2:42
- . individual/personal tax rates reduced from 1 October 2010 22.7:3-4
- . individual/personal tax rates reduced in stages from 1 April 2009 21.1:30; 31
- . repeal of cuts scheduled for 2010/11 and 2001/12 21.5:8
- . individual/personal tax rates reduced in stages from 1 October 2008 20.7:4-12
- . Maori authority tax rate lowered 23.1:95
.. costs
.. Authority's power to award costs 2.9:20
.. may be awarded for filing fees 20.3:107
.. extension of time for filing Points of Objection Notice 25.2:12-13
.. filing fees
.. Authority may award costs for fees 20.3:107
.. challenges to fees 9.12:32
.. regulations empowering Authority to refund, remit or waive fees 20.3:107
.. interlocutory decisions/rulings of TRA cannot be appealed
.. Jiao 21.8(I):26
.. TRA 33/00, dec'n 002/2005 17.1:31
.. Wetherill, CA 16.11:12
.. jurisdiction
.. declarations sought by taxpayer relating to agreed adjustment (TRA dec'n 020/04) 16.6:13
.. no jurisdiction over Human Rights Act or double tax agreement issues (TRA dec'n 7/2010) 22.5:48-49
.. no jurisdiction to award costs or damages, taxpayer's claim struck out (TRA dec'n 13/2007) 19.10:18
.. no jurisdiction to determine proceeding where disputes procedure not completed (TRA 017/12) 27.4:57-59
.. no jurisdiction to hear application by struck-off company (TRA dec'n 6/2010) 22.5:49-50
.. to assess on alternative ground (Beckham) 19.9:28
.. to hear appeal, validity of assessments, procedural irregularities (Henson Partnership, HC & CA) 20.11:7; 21.8(I):27
.. to hear Commissioner's strike-out application when no Notice of Defence filed (TRA 019/14) 27.5:43-44
.. to substitute assessment where Commissioner's original assessment not upheld (Beckham) 20.9:19
.. procedure for stating a case 5.4:26
.. disputes resolution process from 1/10/96 8.3:21; 24
.. scope of administrative law issues in objection proceedings (Dandelion Investments) 15.1:15
.. small claims jurisdiction 8.3:13; 17.1:58-59; 22; 33
.. minor remedial amendment (precedent) 17.7:57
.. removed from 29 August 2011 23.8:20
.. self-assessment situations 17.7:56
.. threshold raised for amount of tax in dispute 17.1:59

Taxation Review Authority decisions – see also Court decisions
.. ACC earnings-related compensation
.. assessable in year received (92/92) 6.10:25
.. backdated weekly compensation not double taxed (dec'n 03/2009) 21.1:41
.. backdated weekly compensation not double taxed, deductibility of expenses in pursuing issue with IR (dec'n 08/2009) 21.4:25
.. interest awarded for late payment not income (092/03, dec'n 023/2004) 16.9:10
.. interest awarded for late payment not income (092/03, dec'n 028/2004) 16.10:86
.. accommodation on site not a fringe benefit (93/24) 5.1:19
.. accommodation on site not assessable (93/163) 5.9:16
.. accrual rules, treatment of commission arrangements (Sovereign Assurance) 24.8:15
.. agreement for sale and purchase, contract conditional,

GST invoice, time of supply (TRA 023/12) 26.8:30-31
.. agreement for sale and purchase of shopping centre, contractual interpretation (TRA 009/12) 25.11:32-33
.. allowance paid by real estate principal to agent (92/149) 5.1:18
.. amended assessments invalid as made under wrong Act (101/00, 011/00, 012/00, dec'n 002/2001) 13.3:21
.. amended GST assessment, estoppel, alleged prior agreement with Commissioner (95/26) 11.3:7
.. amounts deemed dividends, not loan repayments (TRA 15/17) 31.3:172-173
.. amounts held to be dividends, employment income or income under ordinary concepts (TRA 018/13) 27.9:49-51
.. appeals
.. no separate right to appeal from decisions made by TRA under Regulations (TRA 011/13) 26.10:46-47
.. time limit for appeals to High Court (95/013, 95/015) 8.2:20
.. application for order preventing Commissioner relying on addendum to statement of position (084/02) 15.6:10
.. application to commence challenge proceedings out of time
.. exceptional circumstances, notices of claim lost in post (TRA dec'n 022/2004) 16.7:30
.. claim struck out (TRA 006/14, TRA 007/14) 26.8:34-35
.. exceptional circumstances (dec'n 05/2010) 22.3:17
.. no exceptional circumstances (dec'n 5/2007) 19.3:26
.. no exceptional circumstances (dec'n 12/2009) 21.7:24
.. no exceptional circumstances (TRA 11/09) 22.9:14
.. no exceptional circumstances (TRA 028/14) 27.5:39-40
.. no exceptional circumstances (TRA 029/15) 28.6:117-118
.. no exceptional circumstances, no underlying claim in fact (TRA 013/17) 30.5:155-156
.. application to have decision set aside (Darnill) 5.3:9
.. application to have two questions decided in separate advance trial dismissed (TRA 14/7) 30.9:69-70
.. application to raise new issues of law and new issues in challenge proceedings (TRA 018/12) 28.1:94-95
.. application to strike out notice of claim dismissed for want of prosecution (TRA 027/14) 28.1:96-97
.. arrangement with Commissioner, conditions not met by taxpayer so no arrangement (dec'n 19/2002) 15.1:14
.. assessment invalid, procedural defects (97/114) 11.5:11
.. assessment notice correctly given but refusal to accept late NOPA incorrect (TRA 020/15) 28.6:118-120
.. assessment reopened, fraudulent or wilfully misleading returns, statute bar
.. bloodstock transactions, final decision (049/02, dec'n 29/03) 16.1:18
.. bloodstock transactions, interim decision (049/02, dec'n 23/03) 15.10:7
.. income suppression, deductions, GST input tax deductions, interim ruling (037/2000, dec'n 021/04) 16.6:16
.. assessment valid, failure to issue notice of proposed adjustment, failure to challenge correctness (02/01) 14.3:18
.. assessments held to be correct and valid, procedural defects cured (93/26, 93/27) 14.2:14
.. assessments upheld, avoidance (90/207, 94/154, 93/59, 94/152, 93/058, 94/155, 93/62, 94/153) 11.9:77
.. assessments, validity, power of hearing authority (TRA 001/15) 27.9:48-49
.. asset accretion method of assessment, proceeds of crime, onus of proof (dec'n 053/02) 16.1:15
NORA, deemed acceptance, commencement of response period (TRA 005/17) 30.2:22-23
NORA late, Commissioner’s refusal to accept (TRA 007/16) 28.12:88-89
NORA, valid timely NORA a prerequisite to deemed acceptance (TRA 37/09) 23.5:18
. notice of claim struck out in part (TRA 008/17) 30.2:24-25
. objection, extension of time for filing points of objection, criteria (95/51) 7.5:30
. objection, extension of time for filing points of objection, “exceptional circumstances” requirements (27/08, 28/08, 53/08) 23.5:23-24
. objection procedurally flawed, TRA lacked jurisdiction to determine objection (026/01) 15.3:14
. objection procedure, calculation of time frame for filing case stated, delivery of points of objection notice (dec’n 11/2007) 19.9:29
. objections, taxpayer failed to make valid objections (dec’n 24/2004) 16.9:10
. objections, validity of notice of determination of loss (TRA 011/13) 26.2:24-26
. objector’s statement of claim struck out (97/86) 11.6:55
. oil well testers, independent contractors (93/45) 6.13:29
. onus of proof, evidence of entitlement to income tax deductions and GST input tax credits (12/01) 24.8:12-14
. open market value of property settled (91/184) 4.6:35
. orchard sold as going concern for GST (93/55) 5.2:20
. out-of-court settlement payments
  . . GST treatment (93/238) 7.13:30
  . . revenue in nature (022/00) 13.8:11
  . . overseas investment income, stockbroker/agent acting through holding company (dec’n 17/2003) 15.7:21
  . . recall of decision, further evidence failed to alter initial decision (dec’n 012/2004, 013/2004) 16.3:52
  . . recall of decision pending further evidence (dec’n 026/2003) 15.11:28
  . . overseas pension not returned, assessment confirmed but shortfall penalties cancelled (dec’n 7/2010) 22.5:48-49
  . . TRA lacking jurisdiction over Human Rights Act and double tax agreement issues 22.5:48-49
  . . partnership income from personal exertion, cannot be alienated from partners for tax purposes (92/16) 6.7:30
  . . PAYE deductions, failure to account for, evasion (dec’n 19/2002) 15.1:14
  . . PAYE deductions not made by employer
  . . . casual relief driver employed by self-employed courier driver (dec’n 001/2006) 18.3:25
  . . . liability of employee, attempt to relitigate matter already decided by TRA, abuse of process (dec’n 10/2009) 21.6:52
  . . . liability of employee (dec’n 17/05) 18.1:19
  . . . PAYE liability, bare trust (TRA 022/14) 28.2:10-21
  . . payment by company on shareholders’ behalf not deductible (94/97) 6.11:32
  . . payment on termination of employment, apportionment between taxable/non-taxable (96/114, 96/059) 8.6:18
  . . penal tax
  . . . assessment confirmed (92/20) 6.11:29
  . . . assessment confirmed, failure to account for PAYE (96/18) 9.6:25
  . . . assessment disallowed (92/27) 4.10:18
  . . . assessment disallowed (92/27), no appeal by Inland Revenue 4.11:12
  . . . assessments upheld (97/041) 14.2:16
  . . . case withdrawn (92/59) 4.8:17
. . . proof of intent to evade (91/175) 4.11:15
. . . reduced (88/104) 6.5:20
. . . reduced (92/77) 4.6:31
. . . reduced (92/108 and 92/109) 5.1:18
. . . reduced (92/108 and 92/109), IR to appeal decision 5.2:15
. . . reduced (93/87) 6.4:24
. . . reduced (93/133) 6.4:24
. . . reduced (94/80) 7.10:36
. . planning and legal costs, re-establishing business, capital or revenue (96/081) 10.5:28
. . points of objection notice, extension of time for filing (96/96) 10.2:11
. . privacy of TRA proceedings, no publication by journalist (TRA 06/18) 31.3:178
. . procedure for challenging correctness of assessments confirmed (TRA 02/12) 26.4:64-65
. . property holding company, whether engaged in specified activity (94/43) 7.14:15
. . property purchase, private rather than trading activity (92/69) 5.10:15
. . property rented out by developers (various cases) 5.8:1
. . property sold
. . . financial hardship, profits not taxable (93/144) 8.1:15
. . . whether profits taxable, intention of resale (83/228, Decision 55/93) 5.9:18
. . . whether profits taxable, intention of resale, zoning changes (039/99) 13.2:43
. . . with no occupying tenants, not a going concern (96/16) 8.4:15
. . pyramid game, winnings assessable (92/139) 4.10:20
. . . no appeal by Inland Revenue 4.11:12
. . qualifying or non-qualifying trust, non-resident trustee, resident and non-resident beneficiaries, value of corpus (dec’n 05/08) 20.5:19
. . racehorse trainer’s percentage of stake money, exempt income (dec’n 2/2008) 20.2:34
. . real estate agent, arrangement involving above-market payments made for administrative services via related company, avoidance (dec’n 15/2007) 21.5:52
. . real estate commission, earned by company or proprietor? (91/125) 5.2:21
. . real estate salesperson’s expenses (91/160) 4.8:16
. . . no appeal by taxpayer 4.10:17
. . real estate salesperson’s expenses (92/40) 4.8:18
. . . no appeal by taxpayer 4.10:17
. . real estate salesperson’s expenses (92/159) 7.10:38
. . recall application unsuccessful, appeal lodged so TRA functus officio, grounds for recall strictly limited (42/03, 105/04, 23/05, 54/05, 38/07) 23.7:6-7
. . recall of interim TRA decisions refused, inconsistency claimed (dec’n 014/2004) 16.3:52
. . recall of TRA decision pending further evidence (dec’n 026/2003) 15.11:28
. . . further evidence failed to alter initial decision (dec’n 012/2004, 013/2004) 16.3:52
. . . redundancy agreement includes sick pay entitlement (93/212) 5.9:16
. . . redundancy payment from third party (92/114) 4.11:15
. . . redundancy payment not retiring allowance, voluntary severance
. . . (023/01) 14.3:19
. . . (97/111) 12.2:63
. attributing income under CFC rules 24.6:50

Telecommunications services, GST 15.5:69-70; 16.1:99-100
. operational statement (OS 06/01) 18.3:13-24; 18.4:18

Telephone costs
. business based at home 5.12:2
. employee paid by employer, tax treatment 4.8:4
. employee reimbursed by employer (QWBA) 7.6:21
. sharemilkers, deduction available as for farmers (QWBA) 6.13:15

Television production industry – see Screen production industry

Temporary buildings
. depreciation, definition amended 22.7:14

Temporary imports
. GST – see Goods and services tax

Temporary tax shortfalls – see Tax shortfalls

Terminal tax
. calculation and application of use of money interest 12.2:46
. payment dates 10.4:27
. rationalisation 15.5:77-78

Tertiary institutions
. ineligible for research and development tax credits 20.3:39
. RWT exempt status of tertiary education subsidiaries 30.5:39-40
. tax and gift duty exemptions 20.7:10
. tax exemption 28.3:58

Tertiary students – see Students

Test cases
. application for stay of proceedings pending test case result (Bage Investments) 11.11:12
. confidentiality orders set aside, leave given to appeal (C) 16.8:26
. procedure 5.4:28; 8.3:25; 34
. suspension of dispute pending outcome of test case 17.1:58; 18.5:137
. test case designation, application to transfer cases to High Court (Erris Promotions; Wilson Black Associates; West Coast Developments, CA) 14.12:57

Theft – see Misappropriation

Thin capitalisation rules
. “acting together”, remedial amendment 28.3:75
. alternative thin capitalisation test for some low asset companies 24.6:35-37
. amendments arising from 2013 review 26.7:40-57
. application to Kiwibank group of companies 24.6:38-39
. application to non-residents of no fixed establishment 24.6:40
. BEPS amendments 31.3:119-125
. hybrid mismatches 31.3:93-94
. infrastructure project finance 31.3:126-129
. binding rulings not available 9.12:27
. concession for groups with low interest deductions, remedial rewrite amendment 23.8:98
. determining New Zealand group, rules 8.11:8; 21.8(II):37-38
. double counting rule, remedial amendment 28.3:75
. exemption for excess debt outbound companies 24.6:40
. extension of rules to active and Australian FIFs 24.6:33-34
. extension of rules to apply to NZ residents with interests in CFCs 21.8(II):2; 37-38
. foreign-owned registered banks 17.7:15-22
. full explanation 7.11:13-23
. remedial amendments 10.12:16; 14.11:73-74
. objection rights for determinations 9.12:26
. on-lending concession, remedial rewrite amendment 23.8:87-88
. safe harbour reduced from 2011/12 22.7:8; 9-10
. stapled stock 21.8(II):101
. world-wide group rule, remedial amendment 28.3:75

Third party providers and intermediaries
. rules 31.4:67-70

Timber – see Forestry

Time bar – see Assessments

Time share apartments
. GST input deduction on purchase (TRA 94/94) 9.2:7
. marketing selling timeshare holidays not GST zero-rated (Malololailai Interval Holidays) 9.3:25
. tax on sale profit 1.11:2; 5.11:8

Tokelau International Trust Fund, tax exemption 20.3:100

Tokelau residents
. student loan borrowers, interest-free loans 22.4:3

Tools

Tooling costs
. GST 25.9:36; 26.7:98

Tort of misfeasance
. Commissioner's application to strike out proceedings alleging misfeasance in public office (Chesterfield Preschools) 23.8:109
. application partly successful 23.8:109
. judicial review, sufficient argument to decline strike-out, failure to exercise powers can be abuse of statutory process 24.7:113-114
. re-pleading of case to provide clarity of issues and claim before consideration of application 24.4:37-38

Totalisator duty
. calculation 7.9:34; 15.4:33; 16.1:93-94
. new rate and formula from 1 August 2006 18.5:126-127
. interest when paid late (QWBA) 5.9:13
. returns 15.4:34

Tourism service providers
. "commissions" paid to tour guides, drivers, etc (QWBA) 13.2:40
. GST on facilitation services provided by inbound tour operators 22.1:31-32
. GST refund claim withheld by Commissioner, tour operators subject to retrospective legislation (Inbound Tour Services Ltd) 26.1:51-53

Tourist promotion tax credit
. refunds debited to imputation account 1.3A:42

Trade tie agreements, petrol retailers
. Birkdale Service Station 12.12:76-77
. interpretation statement 15.5:13-17

Trade unions
. excluded from friendly society definition 3.6:2; 8. 10
. tax treatment of income (QWBA) 4.8:9

Trademarks
. depreciation 9.6:20
. (QWBA)
Trading names on GST tax invoices 3.6:18

Trading stock
. acquired for less than independent valuation, valuation for tax purposes (QWBA) 6.13:17
. adjustments for trading stock, including raw materials, taken for own use or consumption (QB 14/01) 26.3:73-78
. adoption of international financial reporting standards 20.3:87
. definition, correction to unintended legislative change 29.5:158-159
. disposal for less than market value, rewrite amendment 22.10:98
. disposal of partnership interests 21.8(II):152
. distribution to shareholders at "under value" 5.5:2
. donated trading stock, disaster relief 18.5:114-115
. Canterbury earthquake amendments 23.6:19
. gifts of trading stock, disaster relief provisions 17.1:47
. insurance receipts, compensation, etc for loss or damage 7.5:9
. low-value trading stock threshold raised 21.5:5
. realised price 1.3A:4
. repairable spares acquired under warranty contract, valuation (QWBA) 9.7:8
. small businesses, $5000 valuation threshold 14.11:48-50
. tax treatment of sales/disposals
. .. BR Pub 04/06 16.5:17
. .. BR Pub 98/8 11.1:3
. .. timing of disposal and derivation of income (BR Pub 14/08) 26.10:17-25
. .. transport costs included? 5.13:6
. .. valuation of nursery plants 11.4:16; 12.12:71
. .. draft guidelines 13.6:38
. .. finalised guidelines 13.11:68

Trading stock reform from 1998/99
. allocation of variances 11.6:36
. associated persons test, small taxpayers 11.9:16
. background, summary, application date 10.12:21
. binding rulings 10.12:34
. consequential amendments 10.12:34
. definition of financial statements 11.9:16
. definition of trading stock 10.12:22
. effect on provisional tax 10.5:4; 10.12:22
. transfer of excepted financial arrangements within wholly-owned group 11.9:15
. transitional income spreading rules 10.12:33
. unchanged provisions 10.12:34
. valuation
. .. at cost or market selling value 10.12:22
. .. consistency and record-keeping requirements 10.12:28; 32
. .. determining cost 10.12:22-28; 32
. .. discounted selling price 10.12:27; 32
. .. excepted financial arrangements 10.12:33
. .. joint products and by-products 10.12:27
. .. market selling value 10.12:22; 32; 28:30
. .. nursery plants 11.4:16; 12.12:71; 13.6:38
. .. nursery plants, guidelines 13.11:68
. .. replacement price 10.12:27; 32

.. "right to use" (Sinkin Trust) 14.3:18; 15.5:26; 17.1:30

Trans-Tasman imputation – see Imputation

Trans-Tasman portability of retirement savings 22.10:50-52; 27.5:30-31

Transfer of excess tax 14.11:35-48
. child support 14.11:36; 47
. insufficient credits in ICA, transfers of excess refundable tax 14.11:47-48
. offset of excess tax against unsatisfied tax liability 14.11:47; 16.1:101-102
. provisional tax 14.11:38-47
. student loan repayments 14.11:36
. to nil period (2001-02 and earlier income years) 13.11:41-44
. transfer of over paid income tax or DWP, breach of shareholder continuity, effect on imputation credit accounts and DWP accounts 17.1:63-64
. use of money interest 14.11:38; 47

Transfer of wage-related provisions 14.11:53-54

Transfer pricing rules
. arm's-length amount substituted, NRWT/DWP 8.11:14
. BEPS 31.3:12-21
. .. interest limitation rules 31.3:99-118; 31.4:124-125
. .. draft guidelines 31.4:124-125
. .. Part 1 (October 1997) 9.10A
. .. Part 2 (January 2000) 12.1A
. .. full explanation 7.11:1-12
. .. guidelines (October 2000) 12.10A
. .. low cost capital provided to NZ subsidiary, exempt from rules 9.12:10
. .. non-application to interest-free loans made to taxable New Zealand residents 11.9:18

Transit New Zealand Act 1989
. consequential GST amendments 2.3:4

Transitional circumstances tax credit
. consequential amendment from 2010/11 22.7:7

Transitional regulations
. use of FIRST and START software 29.4:67-69

Transitional residents
. definition clarified 28.3:88
. temporary tax exemption for new immigrants and certain returning New Zealanders 13.9:83-86; 18.5:103-107

Transitional tax allowance
. losses brought forward (QWBA) 5.8:9
. students claiming
. .. (QWBA) 4.6:19; 5.2:5
. .. (TRA 92/88) 6.1:16

Travel agencies
. ACC levy reclassification 1.11:3
. employment status of travel agents operating under one company (TRA 82/92) 4.6:27

Travel expenses
. costs of person who is both employed and self-employed (QWBA) 7.12:24
. employer-paid family travel, FBT exemption 18.5:85
. expatriate employees, fringe benefit tax 5.1:6
. overseas travel expense claims 7.2:13
. companion's travel expenses (QB 13/05) 26.1:40-44
. travel between home and work
. business calls made en route, deduction for travel costs (QBWA) 6.9:18
. deductions and fringe benefit tax 16.10:31
. reimbursement assessable? (QBWA) 5.2:8

Travel, international
. domestic legs, GST zero-rating
. air travel 10.5:8
. passenger cruises 15.5:70-72

Treasury
. information able to be received from Inland Revenue 1.8A:12

Treaty of Waitangi Fisheries Commission distributions
. product ruling BR Prd 01/23 13.9:65

Treaty of Waitangi settlements
. GST treatment 14.9:50
. funding provided to claimants by Crown through Office of Treaty Settlements (QBWA) 18.11:37-39
. income tax treatment 16.10:8
. rearrangement of forestry interests to facilitate settlement, amounts derived exempt income 23.8:72-73
. settlement interest (QB 09/01) 21.2:19-23

“Trinity scheme”
. avoidance arrangement, forestry investment (Accent Management) 17.1:35
. amended statement of claim an abuse of process (Muir) 29.10:80-82
. appeal against bankruptcy notice should be direct to Court of Appeal (Muir) 30.7:24-25
. appeal against decision striking out challenges dismissed (Muir, CA) 28.1:100-102
. appeal dismissed 19.7:23
. application by Commissioner to strike out claim of judicial bias upheld (Ben Nevis Forestry Ventures; Bristol Forestry Venture) 25.10:38-39
. application by taxpayers to prevent Crown Law from acting for Commissioner dismissed (Accent Management Ltd) 24.7:114-115
. application by taxpayers to prevent Crown Law from acting for Commissioner dismissed, indemnity costs awarded to Commissioner (Accent Management Ltd) 24.9:38-39
. application for leave to appeal three previous decisions to Supreme Court declined (Bradbury and Peebles, SC) 27.2:20-21
. application for leave to appeal to Supreme Court against summary judgment declined (Muir) 30.9:77-78
. application for recall of judgment 18.3:28
. application for recall of judgment, appeal dismissed 19.7:24
. application for recall of some paragraphs of Supreme Court decision, dismissed (Ben Nevis Forestry Ventures; Accent Management) 21.5:11
. application for stay of proceedings dismissed, Commissioner a creditor, appointment of liquidator did not perpetuate unlawful order (Accent Management; Lexington Resources) 26.9:32-33
. application to appeal decisions relating to proceedings that have been struck out dismissed (Muir) 31.1:59-60
. application to debar Crown Law from acting for Commissioner dismissed (Accent Management Ltd, CA) 25.6:56-58
. application to set aside bankruptcy notice dismissed (Muir) 30.7:147-148

. application to set aside statutory demand dismissed (Bristol Forestry Venture; Ben Nevis Forestry Ventures) 25.10:39-41
. application to set aside statutory demand dismissed (Redcliffe Forestry Venture, CA) 25.11:33-34
. application to set aside statutory demands dismissed (Redcliffe Forestry Venture, CA) 26.9:39-40
. Bill of Rights application struck out, jurisdiction to hear claim, abuse of process (Ben Nevis Forestry Ventures Ltd) 27.3:40
. challenges struck out as abuse of process (Muir) 27.6:22-23
. collateral attack on Supreme Court decisions, improper purpose (Muir, CA) 28.1:100-102
. collateral attack on Supreme Court judgments (Accent Management) 25.7:105-106
. indemnity costs awarded to Commissioner, appeal replaced with scale costs (Ben Nevis Forestry Ventures) 26.9:37-38
. issue estoppel prevented challenges for tax years already decided in Supreme Court (Muir, CA) 28.1:100-102
. issue estoppel, res judicata, abuse of process (XX) 23.3:11-13
. judicial review application declined, Commissioner not obliged to recalculate amount owing following challenge proceeding (Peebles) 26.11:25-26
. judicial review application struck out, abuse of process 22.4:49
. liquidation, application for stay of proceedings dismissed, Commissioner a creditor, appointment of liquidator did not perpetuate unlawful order (Accent Management; Lexington Resources) 26.9:32-33
. liquidation, application for stay or strike-out of proceedings declined (Ben Nevis Forestry Ventures) 26.8:32-34
. principle of finality (Accent Management) 26.9:38-39
. review sought of administrative direction of Civil List Judge assigning file to particular judge, prior involvement principle (Redcliffe Forestry Venture) 22.1:57-58
. setting-aside of HC judgment and indemnity costs award sought on grounds of bias (Accent Management) 26.9:40-42
. setting-aside of HC judgment as nullity (Accent Management) 26.9:38-39
. setting aside of HC judgment sought on basis of false case having been presented, no fraud, judgment not a nullity, principle of finality (Redcliffe Forestry Venture) 22.4:50
. setting-aside proceeding, Commissioner alleging High Court functus officio to set aside (Redcliffe Forestry Venture) 24.1:20-21
. setting-aside proceeding, Commissioner granted leave to appeal to Supreme Court (Redcliffe Forestry Venture) 24.3:18
. setting-aside proceeding, High Court functus officio once decision has been considered on appeal (Accent Management) 26.9:38-39
. setting aside of HC judgment sought on basis of false case having been presented, no fraud, judgment not a nullity, principle of finality (Redcliffe Forestry Venture) 22.4:50
. setting-aside proceeding, Commissioner alleging High Court functus officio to set aside (Redcliffe Forestry Venture, SC) 25.1:25-26
. summary judgment, jurisdiction, collateral proceedings not yet resolved (Muir, CA) 30.5:157-158
. Supreme Court dismisses appeals (Ben Nevis Forestry Ventures; Accent Management) 21.1:44; 22.1:53
. Supreme Court hearing adjourned (Ben Nevis Forestry Ventures; Accent Management) 20.4:20

Trophies from tourist, hunting, safari industries
. GST zero-rating (QBWA) 15.7:23; 19.7:19-20

Trusts and estates
. allocation of beneficiary income, timing 22.1:25
. allocation of income from family trust (TRA 91/8) 7.5:27
. allocation of RWT credits, remedial rewrite amendment 30.5:119-121
. trustees qualifying as cash basis persons
. trustee's tax liability
. will being contested, status of estate's income (QWBA)
  Tuition fees
. international students, GST zero-rating
. apportionment (Auckland Institute of Studies)
. legislative change
  Unacceptable interpretation/tax position – see Shortfall penalties
  Unclaimed money
. Amendment Act 1990
. KiwiSaver funds
. list compiled
. money paid to prior claimant
. payment to Inland Revenue before six years have expired not permitted (QWBA)
. summary of Act and holders’ obligations
. unpresented bank cheques
. Westpac Banking Corp, CA
. Westpac Banking Corp, HC
. Westpac Banking Corp, SC
  Unconditional gifts
. GST
. . (QWBA)
  Underestimation penalties
. provisional tax – see Provisional tax
. student loan scheme
. minor drafting amendments
  Underlying foreign tax credit rules
. dividends from lower tier companies
. eligible accounting years
. interest paid in conduit financing arrangements
. investment in foreign hybrids
. life insurance companies resident in grey list (Schedule 3) countries
. minor technical amendment
  Unemployment benefit
. community taskforce payments
. partial benefit, no entitlement for guaranteed minimum family income (QWBA)
. stand-down period reduced for redundancy payment recipients
  Unincorporated bodies, GST
. deemed registration, sale of farm
. Holdsworth; Hair; Newman
. TRA 97/87
. members’ liability for GST and GST debts
. recovery of GST debts
. transfer of property from syndicate to family trust
. input tax credit claim (TRA 003/02, 004/02)
  . no supply, abusive tax position (Campbell Investments)
  Unions – see Trade unions
  Unit trusts
. approved unit trusts, definition
. certain dividends derived on redemption of units exclude imputation credits
. debits to imputation credit account
. imputation credit streaming
. interest in foreign unit trust, FIF interest (QWBA)
. investment in offshore unit trusts, dividends
. non-standard balance dates for managed funds
. GNL-120
. SPS 05/06
. SPS 08/04
. offshore, RWT proxy mechanism
. pro-rate brightline test removed
. public unit trusts
. definition amended
. remedial amendment
. qualifying trust definition, relationship to unit trust definition (BR Pub 95/5)
. qualifying unit trusts
. defined
. solving overtaxation and negative dividends
. supplementary available subscribed capital account
. unit-holder continuity rule
. single unit holders (IS 16/02)
. tax exemption for dividends
. tax rate reduction from 2011/12
. tax treatment from 1 April 1996
. transfer of deductible expenses
  United Kingdom
. claiming foreign tax credits under DTA
  United Kingdom pensions
. foreign tax credits for amounts withheld (QB 14/12)
. operational position
. pension not returned, assessment confirmed but shortfall penalties cancelled (TRA dec'n 7/2010)
  United Nations
. Joint Staff Pension Fund pensions (QWBA)
. peacekeeping forces from NZ, tax status (QWBA)
. salary paid by (QWBA)
  United States
. claiming foreign tax credits under DTA
. state income tax paid in the United States, allowable tax credits (QB 12/13)
  University fees
. deduction denied for fees incurred before going into business (TRA 91/190)
. “Unless orders”
. failure by Court to comply (Petroulias)
. security for costs, order granted (Mawhinney)
  Use of money interest – see Interest
  Valabh Committee
. 3.2:21; 22.10:21-23
  Valuation
. bloodstock – see Bloodstock
. death and asset transfers from 1 October 2005 17.7:41-44
. hindsight, depreciation of software rights, alleged avoidance, sham, discovery restriction sought (TRA dec'n 006/2006) 18.6:41
. livestock – see Livestock
. market value 13.11:46; 50
. trading stock – see Trading stock; Trading stock reform from 1998/99

Venture capital tax rules
. approved countries 17.1:40; 20.8:11
. remedial amendments 21.8(II):118

Venture investment agreements
. non-resident disposing of share or option, proceeds exempt 18.5:113

Veterans income replacement payments
. deceased, entitlement of spouse to Working for Families tax credits 27.5:33
. income replacement benefits 27.5:31-33

Veterans’ pensions
. definitions amended by War Pensions Amendment Act 2003 15.7:20
. low income rebate 8.11:16
. portable, payable overseas, tax exemption 8.11:22
. entitlement expanded 22.1:28
. extension to certain Pacific countries 11.9:23
. reference in Act updated 3.6:13

Viticulture industry
. checking validity of employee exemption certificates 28.3:72
. deductibility of expenses (QWBA) 6.8:15

Voluntary disclosures
. reduction in shortfall penalties 20.3:71
. notification of pending audit or investigation (INV-260) 12.2:58
. notification of pending audit or investigation (SPS 07/02) 19.3:19
. notification of pending audit or investigation (SPS 16/03) 28.7:29-32
. standard practice statement (INV-250) 10.3:26
. standard practice statement (INV-251) 14.4:16
. standard practice statement (SPS 09/02) 21.5:13
. tax amnesties – see Amnesties

Voluntary payments of provisional tax 17.7:33; 35

Voluntary withholding agreements 29.4:56-57; 30.5:48-49

Voluntary workers
. cash gifts received 6.3:8
. cash gifts received (QWBA) 4.5:42
. honoraria paid to Plunket volunteers (Det 18/02) 31.1:55-56
. payment to non-profit body for work done by members, tax exemption (QWBA) 6.11:19
. reimbursements and honoraria 21.8(II):119
. retirement payment, assessability (QWBA) 6.14:23
. student loan borrowers working overseas for charitable organisations 18.3:6; 18.5:139-140; 19.3:90; 19.5:32; 21.2:7; 22.3:7; 22.4:5

Voting interests in a company, measurement 3.7:18-30
. trustee companies, minor amendment 16.1:103

Vouchers
. (QWBA) 5.7:13

Wages – see Remuneration

Waikato Electricity Authority
. gift duty exemption 1.11B:4

War pensions – see also Veterans’ pensions
. Amendment Act 2003 15.7:20
. income tax exemption 5.13:3
. specified, reference removed from Act 3.6:13

Warranty costs
. timing of deduction (Mitsubishi) 1.25:10
. . accrual expenditure 10.6A
. . Court of Appeal decision 5.12:14
. . High Court decision 5.2:18
. . interpretation statement 10.6A
. . meaning of "incurred" 10.6A
. . Privy Council decision 7.5:26; 10.6A

Warranty payments from offshore warrantors, GST
. received by taxpayer under contracts of insurance (Motorcorp, HC) 16.1:16
. . not contracts of insurance (Motorcorp, CA) 17.2:23
. received by taxpayer under warranty agreements (Suzuki) 12.8:24
. . Court of Appeal decision 13.5:58
. . zero-rating 14.11:71-72

Waste disposal levies, GST 22.1:31

Waterfront Industry Restructuring Act 1.5:3

Website expenditure
. deductions and depreciation (QWBA) 12.8:21

Welfare benefits
. beneficiaries’ IRD numbers 10.12:12
. received fraudulently or in error, PAYE (QWBA) 16.11:17
. replaced by community wage 11.5:8
. consequential amendments to Inland Revenue Acts 11.5:8

Western Samoan tax credit scheme 4.9:35; 7.9:30

Winding up distribution tax 1.3:13

Wine and whisky stocks
. exclusion from definition of dividend on revaluation 1.3A:39

Wine growing activities
. withholding tax changes for picking, packing, thinning and pruning work 17.9:59

Wine producer rebate 18.3:11

Withdrawal tax
. farm and fishing vessel ownership savings accounts 10.7:5
. superannuation fund – see Superannuation

Withholding tax – see also Schedular payments (formerly withholding payments)
. $200 withholding income threshold for non-filing of returns 16.1:103
. ACC personal service rehabilitation payments 20.3:102-103
. . changes to withholding tax rates, thresholds and return requirements from 1 October 2008 20.7:8
. . actors (QWBA) 5.2:11
. . aircraft and shipping operators 2.2:11
. . commissions paid to independent financial advisors (QWBA) 12.7:13
. . determinations: amount of payment regarded as expenditure 15.6:14
. . honoraria paid to Plunket members 13.7:51
. . prize money 9.5:3
. . screen production industry, daily allowances 15.8:14
director's fees paid to GST-registered director  8.4:1
exemption certificate not issued while applicant has tax arrears (QWBA)  6.14:28
fruit picking contractors  17.9:59
GST to be charged on gross payment (QWBA)  5.5:9
hotel/tavern door charges  6.2:1
inflation-indexed bonds  26.7:89-91
IR 330 form honestly relied on Lim  6.1:17
new due date for payment where liability increased  15.5:79-80; 20.3:72
non-resident contractors – see Non-resident contractors’ withholding tax
not deducted from lease payments to non-resident contractors (TRA 043/99)  12.11:44
opossum sellers removed from rules  3.5:10
regulations amended  1.9:4; 1.11D:2-5
royalties from book sales not liable (QWBA)  6.4:19
screen production industry
daily allowances, determination  15.8:14
withholding tax rates  15.8:13
shearer with no exemption certificate (QWBA)  7.1:21
sphagnum moss pickers included in rules  3.5:10
whitebait buyers  5.8:7

Witness summonses
JGR avoidance template
decision deferred (vendetta issue) (TRA dec'n 001/04)  16.1:20-21
objectors’ applications to call further witnesses in relation to various issues declined (TRA dec'n 015/2004, 016/2004)  16.4:27-28; 29
objectors permitted to give evidence of knowledge at time of transactions (TRA dec'n 015/2004, 016/2004)  16.4:27-28; 29
set aside (substantive issue) (TRA dec'n 001/04)  16.1:20-21

Woolgrowers
NZ Wool Board supplementary payments  3.3:7
tax implications of wool industry restructuring  15.9:28

Work and Income New Zealand (WINZ)
beneficiaries’ IRD numbers  10.12:12
employer monthly schedule information  10.12:15
exempt from applying non-declaration rate  10.12:12
taking over payment of benefits, consequential amendments to references in Inland Revenue Acts  11.5:8

Work of a minor nature  17.1:5-23

Working for Families tax credits – see Family support and family plus from 1 October 1999

Writing off small tax balances  15.5:52
increased to $20  9.12:22
Writing off tax debt  14.11:32-33
measurement of losses  14.11:33; 17.1:82-83
standard practice statement RDC 620  14.11:88-93
clarification  15.3:5
standard practice statement SPS 06/02 (from 10 May 2006)  18.5:55-64
...correction  18.10:14
standard practice statement SPS 15/03  28.1:43-55
standard practice statement SPS 18/04  30.9:37-57

Yachts

superyacht crew, income tax exemption  15.5:56-57
yachts and temporary imports, GST zero-rating  6.3:2; 10.11:22
Year 2000 expenditure (BR Pub 98/4)  10.11:3
Youth allowances  1.2:4
YouTube receipts
whether assessable income (QB 17/05)  29.6:45-47
Zero-rating – see Goods and services tax