

QUESTION WE'VE BEEN ASKED QB 15/03

INCOME TAX – CHANGING TO A DIFFERENT DEPRECIATION RATE FOR AN ITEM OF DEPRECIABLE PROPERTY

All legislative references are to the Income Tax Act 2007 unless otherwise stated.

This Question We've Been Asked (QWBA) is about subpart EE (the depreciation rules).

Question

1. Can the depreciation rate that a taxpayer uses to depreciate an item of depreciable property change?

Answer

2. Yes; the annual depreciation rate that a taxpayer uses to depreciate an item of depreciable property can change in limited circumstances. This is when the depreciation rate used is not or is no longer the depreciation rate that **applies to the taxpayer's particular item of depreciable property**. This is the case in the following circumstances:
 - There is a change in legislation that means a different depreciation rate applies to the item.
 - The taxpayer changes from using a special rate to using the economic or provisional rate that applies to their item.
 - The Commissioner of Inland Revenue (Commissioner) sets a new depreciation rate that applies to the item of depreciable property.
 - The taxpayer has been using an incorrect depreciation rate.
 - The depreciation rate is no longer applicable due to a change in circumstances (for example, a change in the way the item is used by the taxpayer).

Glossary

3. The following terms are used in this QWBA:

"Asset class" is the description of a kind of item(s) of depreciable property set out in a depreciation determination for a specific industry or asset category in the Commissioner's Table of Depreciation Rates.

"Depreciation rate" is a rate set by the Commissioner for a certain kind of item(s) issued in a depreciation determination or a rate for depreciation purposes set in a legislative provision.

"Depreciation Determinations" are determinations issued by the Commissioner under ss 91AAF or 91AAG of the Tax Administration Act 1994 (TAA). They set out the description of the kind of item(s) in the item asset class the depreciation determination applies to, the estimated useful life of the item(s), and the depreciation rate(s) to be used.

Background

4. We have been asked if the depreciation rate a taxpayer is using for an item of depreciable property can change. This issue has been raised particularly because of the change to the depreciation rate for most buildings to 0% from the 2011/12 income year. This change has caused some taxpayers to review the asset classes and depreciation rates they are using for their items of depreciable property. In some cases this review has resulted in taxpayers finding another asset class and depreciation rate that better describes their item of depreciable property. Taxpayers have asked the Commissioner whether they can change to that other depreciation rate. This QWBA answers that question. Sometimes a change of rate situation arises as a consequence of an item of depreciable property being incorrectly identified, this QWBA does not address how items of depreciable property are identified. Guidance on this issue can be found in the items discussed below at [7].
5. Taxpayers have also asked about the role of s DB 65 in this context. Section DB 65 was inserted into the Income Tax Act 2007 because of the changes to the building depreciation rate. The section is a transitional rule that allows a deduction for commercial fit-out that has previously been depreciated as part of a building rather than as a separate item. Circumstances covered by s DB 65 are not dealt with in this item, as they are specifically dealt with in s DB 65 and not under the depreciation regime. The Commissioner has published guidance on how s DB 65 applies in **Question We've Been Asked QB 13/01: Depreciation of commercial fit-out**, *Tax Information Bulletin* Vol 25, No 5 (June 2013): 24.

Identifying the item of depreciable property

6. This QWBA focuses on the circumstances in which a taxpayer already using a depreciation rate for an item of depreciable property can change that depreciation rate. This means the taxpayer has already identified the item of depreciable property that is being depreciated.
7. Sometimes the issue of changing depreciation rates arises when a taxpayer has identified an item of depreciable property incorrectly, for example by identifying the item as a separate item of depreciable property when it is, in fact, part of another item. Identifying an item of depreciable property correctly is an important preliminary step to finding the correct depreciation rate. The Commissioner has published some guidance on how to identify the relevant item of depreciable property in **Interpretation Statement IS 10/01 "Residential Rental Properties—Depreciation of Items of Depreciable Property"**, *Tax Information Bulletin* Vol 22, No 4 (May 2010): 16, and in **Interpretation Statement IS 12/03 "Income Tax – Deductibility of Repairs and Maintenance Expenditure – General Principles"**, *Tax Information Bulletin* Vol 24, No 7 (August 2012): 68. This QWBA does not provide guidance on how to identify the item of depreciable property correctly.
8. Where a taxpayer has established that they have incorrectly identified their item of depreciable property, this will also often mean that the incorrect depreciation rate has been used. A taxpayer using an incorrect depreciation rate is one of the circumstances considered in this QWBA.

Explanation

One applicable rate

9. To depreciate an item of depreciable property, a taxpayer has to use a depreciation rate provided in the legislation or set by the Commissioner in a depreciation determination.¹ Some depreciation rates (for example for certain buildings, aircrafts or motor vehicles) are set out in the legislation (see ss EE 29, EE 31, EZ 13 and, EZ 14). However, most depreciation rates are set by the Commissioner by issuing a depreciation determination. There are three types of depreciation rates: economic rates, provisional rates and special rates. Economic rates are the most common depreciation rates and are often referred to as **'general rates'**. Provisional rates are often issued prior to an economic rate being issued and may be issued generally or for a particular taxpayer. The mechanism by which the Commissioner sets depreciation rates is found in subpart EE of the Act and the TAA². Economic rates and provisional rates are listed in the **Commissioner's Table of Depreciation Rates. Special rates are specific to an item(s) of depreciable property and are issued to a particular taxpayer. Special rates are not listed in the Commissioner's Table of Depreciation Rates.**
10. Given the wide range of items of depreciable property, it is not administratively possible to set a specific rate for every single item. The Act allows the Commissioner to set the same depreciation rate for similar or the same kind of items (see ss EE 27(4)(c), EE 28(3)(c) and EE 30(3)(c) and ss 91AAF and 91AAG of the TAA). The Commissioner does this by issuing a determination that sets a depreciation rate for the kind of item described in a particular asset class in either an industry or asset category. Given this, some kinds of items are described in a general way.
11. There are no legislative constraints on how the Commissioner describes the **"kind of item" of an asset class in an industry or asset category to which the determination relates.** However, depreciation rates are based on the estimated useful life (EUL) (see s EE 63) of the item or kinds of items (unless it is fixed life intangible property, **when it is based on the property's legal life**). **An item's EUL is a key element in deciding whether kinds of items are similar or the same and should be grouped under one description of a kind of item(s) with the same depreciation rate.**
12. The depreciation rules require a taxpayer to use the depreciation rate that **applies** to their item of depreciable property. The Act contemplates only **one** depreciation rate applies to the item of depreciable property. Section EE 16(3) suggests this with **the words "the annual rate ... that applies to the item"**. Similarly, ss EE 27, EE 28 and EE **30 all refer to "setting the economic depreciation rate that applies to a kind of item of depreciable property" (or "to items of a kind of depreciable property" in s EE 30).**
13. A question arises as to how to work out what depreciation rate applies to an item of depreciable property. To find the depreciation rate, taxpayers must identify their item and then find the item description that **most accurately describes the taxpayer's item of depreciable property.** This is done by looking at the asset

¹ The Act also allows most low value items to be depreciated as part of a pool using the pool method under ss EE 20 to EE 24. An item of depreciable property once it is added to a pool is then depreciated as part of the **pool under the pool's depreciation rate.**

² Economic rates are set under s 91AAF of the TAA. A provisional rate is a temporary depreciation rate set by the Commissioner where there is no existing economic rate that applies to an item of depreciable property (apart from a default rate). These rates are set under s 91AAG of the TAA. Special depreciation rates are **applied for by specific taxpayers who are using an item of depreciable property in a 'special' way, resulting in the Commissioner setting a special depreciation rate for that item.** These rates are also set under s 91AAG of the TAA.

class descriptions **in the industry and asset categories in the Commissioner's Table of Depreciation Rates.** The depreciation rate for the identified kind of item is the rate that then **applies. This is sometimes described as the 'most applicable rate'**. Generally if there is an asset class description (other than a default asset class description) in the appropriate industry category that applies to the item of depreciable property, the depreciation rate for that asset class will be the applicable rate for the item of depreciable property and there is no need to look at the asset categories.

14. Often more than one asset class description may seem to fit an item of depreciable property - for example, the description in a default rate asset class³ and the description in a more specific asset class may both describe the **taxpayer's item** or the description in an asset class listed in an industry category and the description in an asset class listed in an asset category may both describe **the taxpayer's item**. In this case **the Commissioner's view** is that the depreciation rate for the item in the more specific asset class is the applicable rate. This is because the asset class description must be the description that **most accurately describes the taxpayer's item of depreciable property**. The asset class description in a more specific asset class will generally be a more specific description and therefore more accurate than the default asset class description. Further, the asset class descriptions in the industry categories are generally more specific than the asset class descriptions in the asset categories. When determining the most accurate description for the item, the nature of the item and how the item is used by the taxpayer will be relevant considerations.
15. **Depreciation is claimed on the basis of the "annual rate". "Annual rate" is defined in s EE 61 to mean "the annual depreciation rate applying to an item of depreciable property that a person owns". This means that** determining the most applicable rate is an annual enquiry. In many cases this enquiry will be straightforward because the applicable rate for an item of depreciable property will not change from year to year. One way to assist with this annual enquiry would be to check new depreciation determinations issued by the Commissioner to see whether there are any new depreciation rates that apply to **the taxpayer's** items of depreciable property. Depreciation determinations can be found here: <http://www.ird.govt.nz/technical-tax/determinations/depreciation/>

Changing the depreciation rate

16. The Act does not provide any general mechanism for changing depreciation rates. The Act only provides a legislative mechanism to change the depreciation rate a taxpayer uses for an item of depreciable property in very specific circumstances (for example, s EE 36, which is discussed below).
17. However, the Commissioner considers changing the depreciation rate for an item of depreciable property is required outside these prescribed situations but only where the depreciation rate does not apply, or no longer applies, to the item. There are two broad categories of circumstances where the depreciation rate used for an item of depreciable property must change. The first category is where the rate change is provided for in the legislation. These circumstances are:
 - There is a change in legislation that means a different depreciation rate applies to the item.
 - The taxpayer changes from using a special rate to using the economic or provisional rate that applies to their item.

³ A "default rate" is a rate for kinds of items of a very general description. It is the rate a taxpayer reverts to when no more specific option is provided. A "default rate" often has the term "default class" in the description in the Commissioner's Table of Depreciation Rates.

18. The second category is where the depreciation rate used is not, or is no longer, the one that applies to the item of depreciable property. This follows from the **'one applicable rate'** principle that there is one depreciation rate that applies to an item of depreciable property and that rate needs to be the rate with the asset class description that most accurately describes the item of depreciable property. The Commissioner considers that the depreciation rate needs to change in the following circumstances:
- The Commissioner sets a new depreciation rate that applies to the item of depreciable property.
 - The taxpayer has been using an incorrect depreciation rate.
 - The depreciation rate set is no longer applicable due to a change in circumstances.
19. All of the above circumstances are discussed further below.

When does the new rate apply?

20. If it has been established that a taxpayer is required to change the depreciation rate they are using for an item of depreciable property, the question arises as to **when** the new rate will apply from. Depending on the circumstances that lead to the rate change, the change may be prospective or retrospective.
21. In most circumstances covered in this QWBA a change of asset class and depreciation rate will only be prospective, meaning that the taxpayer applies the new depreciation rate to the adjusted tax value of the item of depreciable property going forward. This is because the circumstances leading to the depreciation rate change are likely to occur prospectively or have prospective effect, such as the Commissioner issuing a new depreciation rate that applies to the item from a certain date.
22. Where a taxpayer has used an incorrect depreciation rate, if the requirements of s 113A (Correction of minor errors in subsequent returns) of the TAA are met, the taxpayer is able to correct the error in their next income tax return. If the requirements of s 113A are not met, the taxpayer can make a voluntary disclosure or apply separately to the Commissioner under s 113 of the TAA to change the depreciation rate retrospectively. Section 113(1) of the TAA provides:
- 113 Commissioner may at any time amend assessments**
- (1) Subject to sections 89N and 113D, the Commissioner may from time to time, and at any time, amend an assessment as the Commissioner thinks necessary in order to ensure its correctness, notwithstanding that tax already assessed may have been paid.
23. Section 113(1) of the TAA provides the Commissioner with the discretion to amend assessments to ensure their correctness. Standard practice statement **SPS 07/03 "Requests to amend assessments"**, *Tax Information Bulletin* Vol 19, No 5 (June 2007):⁴ sets out the current practice for the exercise of this discretion under s 113.
24. The following parts of this QWBA outline in more detail the different circumstances when a depreciation rate change for an item of depreciable property may arise.

⁴ This SPS is currently under review by the Commissioner.

There is a change in legislation that means a different depreciation rate applies to the item

25. Sometimes the depreciation rate for certain items of depreciable property is provided in the legislation rather than in a depreciation determination. Where legislative changes provide for such a statutory depreciation rate being introduced or altered, the taxpayer must change the depreciation rate they use if the new statutory depreciation rate applies to their item of depreciable property. In these circumstances, the change is clearly intended by Parliament and required by the legislation. Generally such legislative provisions will set out when the rate change applies from.
26. For example, ss EE 31, EZ 13 and EZ 14 have been amended to provide that buildings with an estimated useful life of 50 years or more will have a depreciation rate of 0%. Until the 2011/12 income year, taxpayers could depreciate their building at a rate set by the Commissioner in the relevant depreciation determination (generally 2% per annum). The new 0% rate is a statutory rate and, with effect from the 2011/12 income year, it overrides the rates for asset classes of these buildings previously set by determination issued by the Commissioner.

The taxpayer changes from using a special depreciation rate to using the economic or provisional depreciation rate

27. There are two situations when a taxpayer may change from using a special depreciation rate to using the economic or provisional rate that applies to their item.
28. The first situation is provided for in s EE 36. This section provides that a taxpayer may change from using a special rate that applies to their item of depreciable property to using the applicable economic or provisional rate. This is subject to s EE 36(2) which prevents a taxpayer from changing rates to defer deductions for **an item's depreciation loss**.
29. The second situation is when the circumstances that applied when a special rate was issued change materially or no longer exist, such as the item is no longer being used in a special way. A taxpayer may then be required to change from using the special rate to using the economic or provisional rate that applies to the item of depreciable property. Under s 91AAI of the TAA, the Commissioner may revoke a special rate determination where the circumstances that applied when the special rate was issued subsequently change. The Commissioner may issue a new determination at a different special rate or issue no new determination. Section 91AAI(3) states that the taxpayer has to use the economic rate or an applicable provisional rate if the Commissioner revokes the special rate determination without issuing a new special rate.
30. The Commissioner notes that there may also be situations where the opposite may occur. That is, a taxpayer already using the applicable economic or provisional rate for their item of depreciable property changes to using a newly issued special rate. However, generally a special rate will apply from when an item of depreciable property starts being depreciated.

The Commissioner sets a new depreciation rate that applies to the item of depreciable property

31. Sometimes the Commissioner sets a new depreciation rate for a kind of item(s) that **more accurately describes the taxpayer's item of property**. As a result, the new depreciation rate is the rate that applies to the item of depreciable property. This may happen, for example, when the Commissioner sets a new provisional or economic rate for a more specific kind of item(s). The Commissioner considers

that the applicable depreciation rate for the particular item changes under these circumstances.

32. There are different reasons why the Commissioner may set a new depreciation rate. A taxpayer can apply for a special or provisional rate under s 91AAG of the TAA if certain requirements are met.⁵ A taxpayer who applies for and is granted a special or provisional depreciation determination for their specific item of depreciable property is able to use the special or provisional rate set in this determination to depreciate their item from the time the determination is stated to apply. As mentioned above, generally a taxpayer will apply for a special or provisional rate before they start depreciating their item. This means that they will use the special or provisional rate the Commissioner has issued from when they start depreciating their item.
33. The Commissioner also has an on-going power to issue depreciation determinations setting new depreciation rates (see ss EE 27, EE 28, EE 30 and,, EZ 23, and s 91AAF of the TAA). Sometimes depreciation determinations state that they apply only to items acquired on or from a certain date. However, the Commissioner may issue an economic or provisional rate that applies to an item of depreciable property that the taxpayer may already have been depreciating using an existing depreciation rate. This situation may often arise where the taxpayer is using an existing default rate and the Commissioner subsequently issues a determination with a more specific asset class description and **depreciation rate that applies to the taxpayer's item of depreciable property.**
34. As stated earlier, the applicable depreciation rate is the rate for the kind of item (i.e. asset class) that most accurately **describes the taxpayer's item** of depreciable property. When the Commissioner sets an asset class and **depreciation rate that more accurately describes a taxpayer's item of depreciable property**, it is consistent with the purpose of the depreciation regime that the taxpayer should use this more accurate asset class and depreciation rate. This is because the new asset class and associated depreciation rate is more likely to be **based on a more accurate EUL for the taxpayer's specific item of depreciable property.** However, s 91AAF(3) of the TAA ensures that where the Commissioner sets a lower economic rate it cannot apply to an item that is already being depreciated using a higher applicable economic rate. This provision provides taxpayers protection from being required to change to the less favourable applicable depreciation rate.

Example 1:

35. Johan owns a printing machine that uses integrated technology and consists of a screen printing base and a multiple-head inkjet print head he uses in his printing business. He uses the diminishing value rate of 16% for "Printing machines (screen)" **in the industry category "Printing and photographic"** to depreciate his printing machine. In May 2013, the Commissioner issues a general depreciation **rate for "Printing machines (automated inkjet flatbed)" with an EUL of 10 years** and a diminishing value rate of 20% applying from the 2013/2014 income year. This new asset class applies to Johan's type of printer.
36. Both asset class descriptions: **"Printing machines (screen)"** and **"Printing machines (automated inkjet flatbed)"**, describe Johan's printing machine. However, the description **"Printing machines (automated inkjet flatbed)"** more accurately describes Johan's printing machine. From the 2013/2014 income year the new depreciation rate for **"Printing machines (automated inkjet flatbed)"** is

⁵ A special rate cannot be set for a building, an item of excluded depreciable property, or an item of special excluded depreciable property (see s EE 35(2)).

the applicable depreciation rate for Johan's printing machine. Johan needs to use this depreciation rate to depreciate his printer from the 2014 income year.

Example 2:

37. In the 2011 income year, Glamping Ltd, a tour operator, buys a yurt as a portable shelter for their glamping tours. The yurt is a circular tent with a waterproof poly-cotton canvas for the cover and a frame of cedar wood. The company depreciates the yurt using the straight-line rate of 30% for **"Tents" in the industry category "Leisure"**. In 2013, the Commissioner sets a general depreciation rate for **"Yurts"**, added to the "Leisure" industry category, with a straight-line rate of 17.5%. Glamping Ltd would like to know if the depreciation rate changes for their yurt.
38. Section 91AAF(3) of the TAA ensures that where the Commissioner sets a lower economic rate it cannot apply to an item that is already depreciated using a higher applicable economic rate. The Commissioner issued the determination setting the general economic rate to apply to **"Yurts"** which will apply for the 2013/14 and later income years. The depreciation rate does not change for Glamping Ltd's yurt. If Glamping Ltd acquired any further yurts during or after the 2013/14 year, Glamping Ltd should use the new depreciation rate of 17.5% for those new yurts.

The taxpayer has been using an incorrect depreciation rate

39. Sometimes a taxpayer has chosen an incorrect depreciation rate to depreciate their item. This could occur because the wrong rate has been selected in error or the item has been incorrectly identified. As set out above, **in the Commissioner's view the depreciation rate for the asset class description that most accurately describes the taxpayer's item is the depreciation rate that applies to that item.** If a taxpayer does not use the depreciation rate for the asset class that most **accurately describes the taxpayer's item of depreciable property**, they are using an incorrect depreciation rate.
40. A taxpayer who has used an incorrect depreciation rate for their item of depreciable property needs to change to the correct applicable depreciation rate.

Example 3:

41. Rose purchases a croissant machine for her French bakery. Like some of her other machines she depreciates the new croissant machine using a straight line rate of 8.5% for **"Bakery machinery and equipment (default class)"** in the **"Bakeries"** industry category. Rose has been depreciating the machine for three years when she discovers that there is an asset description **"Croissant machines"** with a straight-line rate of 10.5% in **the "Bakeries" industry category in the Commissioner's Table of Depreciation Rates.** Rose would like to know if she can change to depreciate her croissant machine at 10.5% for **"Croissant machines"**.
42. Rose has used an incorrect depreciation rate, because she has not used the depreciation rate for the asset class description that most accurately describes her croissant machine. Rose needs to change to the correct depreciation rate and depreciate her croissant machine under **"Croissant machines" with a straight-line rate of 10.5%.** Rose has calculated that the net tax effect of using the wrong depreciation rate for her croissant machine amounts to less than \$500 each year for the three income years she has been claiming depreciation for the machine. Applying s 113A of the TAA, Rose corrects this minor error in her current return and adjusts the depreciation rate and her fixed asset schedule accordingly.
43. If the annual net tax effect of using the wrong depreciation rate had been over \$500, then Rose could have made a s 113 request to the Commissioner to have

her previous year's assessments corrected for the under-claimed depreciation amounts. In this situation, the Commissioner would exercise her s 113 discretion to correct the relevant assessments. Alternatively Rose could include this adjustment in any wider voluntary disclosure that she has made.

Example 4:

44. Carl buys a motor vehicle that is used to transport goods for his business. He depreciates his vehicle using a straight-line rate of 13.5% for **"Motor vehicles—class NA (for transporting light goods, gross vehicle mass up to 3.5 tonnes)"**. In a later income year, he discovers that his vehicle in fact has a gross vehicle mass of more than 3.5 tonnes. There is the description for **"Motor vehicles—class NB (for transporting medium goods, gross vehicle mass over 3.5 tonnes but not over 12 tonnes)"** with a straight-line rate of **10.5% in the Commissioner's Table of Depreciation Rates**. Carl now wants to know what he should do.
45. Carl has chosen a depreciation rate for his motor vehicle that does not apply and is incorrect. This is **because the description "Motor vehicles—class NA (for transporting light goods, gross vehicle mass up to 3.5 tonnes)" does not** accurately describe his motor vehicle with a gross vehicle mass of more than 3.5 tonnes. Carl needs to change to the correct applicable depreciation rate for **"Motor vehicles—class NB (for transporting medium goods, gross vehicle mass over 3.5 tonnes but not over 12 tonnes)"** with a straight line depreciation rate of 10.5%. Carl has calculated that the net tax effect of using the wrong depreciation rate for his motor vehicle amounts to more than \$500 for each income year that he has been claiming depreciation for the motor vehicle. Therefore Carl is unable to apply s 113A of the TAA.
46. Carl makes a request to the Commissioner to exercise her discretion under s 113 of the TAA to amend previous assessments. This request by Carl is made in writing. Carl could also have made a voluntary disclosure. The request seeks to correct on an annual basis the net over-claimed depreciation amount resulting from Carl using the incorrect depreciation rate. The net over-claimed depreciation amount is the difference between the depreciation Carl has claimed using the wrong depreciation rate and the depreciation Carl should have claimed using the correct depreciation rate. The Commissioner considers this request applying her current practice set out in SPS 07/03 **"Requests to amend assessments"**, *Tax Information Bulletin* Vol 19, No 5 (June 2007):8. In this situation the Commissioner has agreed to the retrospective change in rates and the assessments have been amended accordingly. Carl adjusts his depreciation schedule to take account of the effect of this change in rates.

The depreciation rate is no longer the applicable rate due to a change in circumstances

47. A taxpayer may change the way they use an item of depreciable property or circumstances may change while an item is being depreciated. As previously outlined, depreciation is claimed on the basis of the annual rate, so that determining the applicable rate for an item of depreciable property is an annual enquiry. If circumstances do change, then the most applicable depreciation rate for the item may also change.

Example 5:

48. ABC Constructions Ltd has equipment for its own use within the company, but it also has other equipment that is available for hire. It depreciates a forklift that is hired out short term using the rate for **"Forklift trucks (8 tonnes and over used for short-term hire of 1 month or less only)"** with a straight-line rate of 17.5%. The forklift will not be available to be hired in future income years, as it is going to be

used for the business on a construction project from the 2013/2014 income year onwards.

49. ABC Constructions Ltd must use the applicable depreciation rate for their forklift for each income year. From the 2013/2014 income year the forklift is not used for hire anymore and the depreciation rate that applies is therefore the rate for **“Forklift trucks (8 tonnes and over)”** with a straight-line rate of 10.5%. ABC Constructions Ltd needs to use this depreciation rate to depreciate the forklift from the 2013/2014 income year.

References

Related rulings/statements

IS 10/01: Residential Rental Properties—
Depreciation of Items of Depreciable Property
IS 12/03: Income Tax – Deductibility of Repairs
and Maintenance Expenditure – General
Principles
QB 13/01: Depreciation of Commercial Fit-out
SPS 07/03: Requests to amend assessments

Subject references

Depreciation, annual rate

Legislative references

Income Tax Act 2007, ss EE 16, EE 27, EE 28,
EE 30, EE 31, EE 35, EE 36, EE 61, EE 63
Tax Administration Act 1994, ss 91AAF, 91AAG,
91AAI, 113, 113A