

Public Rulings Work Programme 2018-19



Monthly update - position as at 30 June 2019

Public items are summarised below based on their current status. Changes made over the last month are shown in bold font. Items we have completed are at the bottom of the list. Further information is provided in a more detailed table below. Please click on the item number to see the further details.

If you have any queries or feedback about the Public Rulings Work Programme, please email public.consultation@ird.govt.nz. This will be the last update for the 2018-19 programme. A new programme will be available shortly.

Items where external consultation has closed	
PUB00333	GST and FBT – How GST applies to fringe benefits
PUB00290	GST and Income tax – Treatment of bloodstock breeding partnerships
PUB00316	Income tax – Land – Meaning of “premises”
Items currently at external consultation	
PUB00344	Income tax and FBT – Employee remuneration paid in cryptocurrency
Items currently in progress	
PUB00322	GST – Grouping – which entities can form a group
PUB00347	GST – Short-stay accommodation
PUB00307	GST – Trophy fees
PUB00226	GST and Income tax – Tax treatment of crypto-currencies
PUB00310	Income tax – Deductions – Tax credits – Overseas rental properties
PUB00334	Income tax – Depreciation – Residential rental properties and healthy homes standards
PUB00345	Income tax – Distributions from foreign trusts
PUB00305	Income tax – Review of Interpretation Statement on the application of ss BG 1 and GA 1
PUB00338	Income tax – Tax credits – Hybrids and s CD 18
PUB00339	Income tax – Trusts – New Zealand/Australia DTA
PUB00346	Income tax – Trusts – Short-stay accommodation

Items not currently being worked on	
PUB00327	GST – Agents and principals
PUB00328	GST – Buildings used for a taxable activity and occupied as a dwelling
PUB00256	GST – Compulsory zero-rating rules (some specific interpretative issues)
PUB00329	GST – Definition of “dwelling”
PUB00330	GST – Input tax deductions – Purchases of goods on deferred terms
PUB00331	GST – Insurance subrogation payments
PUB00308	GST – Supplies of dwellings and other real property
PUB00332	GST – Unconditional gifts
PUB00321	Income tax – Attribution – calculation examples of rules contained in ss GB 27 to GB 29
PUB00274	Income tax – Depreciation – Identifying items of depreciable property
PUB00283	Income tax – Income – Amounts derived from land use
PUB00313	Income tax – Land – Business involving land
PUB00326	Income tax – Land – Work of a minor nature
PUB00335	Income tax – New Zealand tax obligations for cross-border workers
PUB00266	Income tax – Payments derived from New Zealand by non-resident software suppliers
PUB00340	Income tax and GST – Payments made by parents to early learning centres, kindergartens and home-based education providers
PUB00341	Income tax and GST – Payments made by parents to private schools
Completed items	
PUB00279	GST – Credit card charges
PUB00257	GST – Grouping rules
PUB00324	GST – Services provided by funeral directors on human remains for repatriation overseas
PUB00325	GST – Taxable activity – Provision of administration or management services
PUB00281	GST – Trusts – Supplies from trusts to beneficiaries
PUB00277	GST – Unit trust management fees
PUB00299	GST – Zero-rating of services connected to land
PUB00303	GST and Income tax – Short term accommodation
PUB00323	Income tax and FBT – Whether employee remuneration paid in cryptocurrency is subject to PAYE or FBT
PUB00344	Income tax and FBT – Employee remuneration paid in cryptocurrency
PUB00171	Income tax – Deductibility – Costs associated with obtaining resource consents
PUB00300	Income tax – Deductions – Bad debts
PUB00343	Income tax – Depreciation – Change of use event
PUB00295	Income tax – Donee organisations – Wholly or mainly
PUB00311	Income tax – Excessive payments to spouses
PUB00317	Income tax – Exempt income – Visiting entertainers and sportspeople
PUB00301	Income tax – Income attribution
PUB00336	Income tax – Provisional tax (some specific interpretative issues)

PUB00314	Income tax – Land – Main home exemption and lifestyle blocks
PUB00315	Income tax – Land – Main home exemption and subdivided land
PUB00337	Income tax – Tax credits – Fund exclusively established and maintained by donee organisation
PUB00302	Income tax – Withholding tax treatment of directors' fees paid to non-residents

Detailed work programme

The following table contains more information about each item on the work programme including a brief explanation of the issue, the reason for the item and the expected progress of the item once it has been commenced. It has been arranged alphabetically by tax type and then subject matter. Items that have been completed are shaded light blue for ease of identification. Items that are on hold for policy or litigation reasons are shaded grey.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00327	GST – Agents and principals	Guidance on distinguishing when GST supplies are being made to or by an agent for a principal, or to or by a principal.	The item will support compliance and should provide significant benefit to businesses across many different industries by helping them understand what capacity parties are acting in when they enter into GST transactions.	Scoped. Not currently allocated.
PUB00328	GST – Buildings used for a taxable activity and occupied as a dwelling	Review of the PIB item “GST – Buildings occupied as dwellings” PIB 171 (March 1988).	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings’ work programme each year. The aim of this item is to clarify the treatment when a building (or part of a building) that is used for a taxable activity is also used as residential accommodation (for example hotel manager’s accommodation).	Not currently allocated.
PUB00256	GST – Compulsory zero-rating rules (some specific interpretative issues)	There are a number of interpretive issues with the CZR rules. This item will consider several issues that have arisen in practice.	The treatment of certain transactions under the CZR rules is unclear and is causing confusion for IR, taxpayers and agents. This item would aim to resolve some of these uncertainties.	Scoped. Not currently allocated.
PUB00279	GST – Credit card charges	Update and replace the guidance in ‘Question 49’ in PIB 158 (November 1986) on the treatment of charges made by a credit card company to a supplier.	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings’ work programme each year. The aim of this item is to provide greater guidance on the treatment of fees charged in respect of credit cards.	Published as QB 18/04 in September 2018.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00329	GST – Definition of “dwelling”	The definition of “dwelling” in s 2 of the GST Act refers to the Residential Tenancies Act 1986, including the requirement that the tenant has quiet enjoyment, as that term is used in section 38 of the Residential Tenancies Act 1986.	The relationship between the Residential Tenancies Act 1986 and the definition of “dwelling” needs to be clarified so people can determine whether accommodation is in a dwelling.	Scoped. Not currently allocated.
PUB00322	GST – Grouping – which entities can form a group	In the course of PUB00257, the issue of which entities can group with other entities and the rules around this was identified as separate to the consequences of grouping. At this stage, a separate companion item is being prepared.	This issue was identified in the course of PUB00257 and will be considered separately.	Considering issues.
PUB00257	GST – Grouping rules	How the grouping rules interact with other provisions in the GST Act. In particular, do the deeming rules in the grouping provisions apply to all of the provisions in the Act or are they limited to allowing consolidation of transactions in a GST return?	There is significant uncertainty around how the GST grouping rules apply in practice. IR regularly receives queries from taxpayers on GST grouping issues. This item will aim to resolve these uncertainties.	Issues paper published 21 February 2019. Next steps to be determined.
PUB00330	GST – Input tax deductions – Purchases of goods on deferred terms	The application of the GST rules for hire purchase agreements to purchases of goods on a deferred settlement basis or where the final purchase of goods is deferred in some way.	This issue was raised at a seminar on rural tax issues. The issue potentially arises where farmers purchase fertiliser on deferred terms before balance date, but also can apply more broadly in other situations where the final purchase of goods is deferred.	On hold pending policy consideration.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00331	GST – Insurance subrogation payments	Consider whether s 5(13B) requires an insurer to account for GST on the indirect recovery of amounts (ie, recovery of amounts through the insured) when exercising their right of subrogation.	The background material and commentary relating to s 5(13B) in TIB Vol 8, No 11 (December 1996) and TIB Vol 12, No 12 (December 2000) do not address the situation where the recovery amount is received indirectly by the insurer.	Scoped. Not currently allocated.
PUB00307	GST – Payments by overseas hunters to New Zealand hunting operators and taxidermists	Guidance on the GST treatment of payments by overseas hunters to New Zealand hunting operators and taxidermists, including whether they are payments for one or multiple supplies.	There is interest in further guidance being provided on this issue. In particular, it has been suggested that IR's existing guidance on this issue should be reviewed, clarified and consolidated.	Internal consultation closed 24 October 2018. Considering submissions.
PUB00324	GST – Services provided by funeral directors on human remains for repatriation overseas	Review of the PIB item "GST on human remains for repatriation" PIB 168 (January 1988).	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings' work programme each year. The aim of this item is to clarify when services provided by funeral directors on human remains being repatriated overseas can be zero-rated.	Published as QB 18/15 in December 2018.
PUB00347	GST – Short-stay accommodation	Detailed consideration of GST issues in making a property available for short-stay accommodation.	During PUB00303 , further detailed guidance was sought on various aspects of registering for GST for a property providing short-stay accommodation, particularly for adjustments during the period of ownership and on sale or de-registration.	Considering issues.
PUB00308	GST – Supplies of dwellings and other real property	Provide guidance on the application of s 5(15), which requires apportionment when a dwelling is sold with other real property.	This issue was considered in IS2824. However, law changes since that statement was published mean it would be helpful to update and reissue this statement.	Not currently allocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00325	GST – Taxable activity – Provision of administration or management services	Review of the following PIB items: <ul style="list-style-type: none"> • PIB 158 (November 1986) "Clinics providing administrative services – taxable activity?" • PIB 158 (November 1986) "Flat management – taxable activity?" • PIB 173 (April 1988) "GST and property administration" 	IR has agreed that some of the outstanding PIB Review Project items will be included on the Public Rulings' work programme each year. The aim of this item is to provide guidance on when the provision of administration or management services to a related entity will be a taxable activity.	Published as QB 19/11 in June 2019.
PUB00281	GST – Trusts – Supplies from trusts to beneficiaries	Considers supplies made by trusts to beneficiaries including the timing of when any supply occurs.	Need for clarification was identified as part of QB 16/03 on the GST treatment of bare trusts.	Published as IS 18/02 in July 2018.
PUB00332	GST – Unconditional gifts	Review and update the guidance on "unconditional gifts" by including further guidance on the GST treatment in various common situations eg, grants by community trusts.	Appendix B to TIB Vol 2, No 4 (November 1990) explained the meaning of "unconditional gift" for GST purposes. A further item in TIB Vol 3, No 1 (July 1991) continued that explanation. These items will be combined into one updated item with more practical examples.	Scoped. Not currently allocated.
PUB00277	GST – Unit trust management fees	Whether services provided by unit trust manager are a financial service.	Communicate IR's changed views on GST treatment of the relevant fees.	Project closed. Referred to Policy.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00299	GST – Zero-rating of services connected to land	Consider when legal services involving land can be zero-rated under s 11A(1)(k).	BR Pub 15/03 “GST – Legal services provided to non-residents relating to transactions involving land in New Zealand” considers when legal services involving land could be zero-rated under s 11A(1)(k). Due to an amendment to s 11A(1)(k), which extends the situations where services will be in connection with land in New Zealand, this ruling is no longer correct, and needs to be withdrawn, and replaced with an item on the new provision.	Published as IS 18/07 in December 2018.
PUB00333	GST and FBT Contributions	Clarify the GST, FBT and income Tax consequences for the employer when an employee contributes to the value of a fringe benefit.	This issue was raised during the preparation of IS 17/07 - Fringe benefit tax - motor vehicles. The Commissioner is also aware of some uncertainty whether GST should be paid in the FBT return or in the GST return.	Consultation closed 1 May 2019. Considering submissions.
PUB00303	GST and Income tax – Short term accommodation	Provide guidance on the income tax and GST treatment for taxpayers that provide short term accommodation through websites such as Airbnb.com.	The provision of accommodation through websites such as Airbnb.com is increasing in NZ. There is a concern that there is a lack of clarity as to the tax consequences that arise. This item will aim to increase awareness of the tax consequences. This item will also withdraw and replace the item in PIB 160 (1987) “GST - Supply of accommodation in holiday homes” .	Published Det 19/01, Det 19/02 and QB 19/05 to QB 19/09 in May 2019.
PUB00290	GST and Income tax – Tax treatment of bloodstock breeding partnerships	Provide guidance on the income tax and GST treatment for taxpayers that invest in bloodstock breeding partnerships.	There has been some uncertainty among taxpayers as to how bloodstock breeding partnerships should be treated for income tax and GST purposes.	Anticipate finalising in July 2019.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00226	GST and Income tax – Tax treatment of crypto-currencies	Considers the income tax treatment of bitcoin and other crypto-currencies.	There is interest in Inland Revenue stating how such currencies should be treated for tax purposes – other revenue authorities have given guidance.	Work is underway on a number of cryptocurrency issues. See also PUB00323 and PUB00344 .
PUB00321	Income tax – Attribution – calculation examples of rules contained in ss GB 27 to GB 29.	Provides calculation examples under the income attribution rules. The examples expand on the analysis contained in IS 18/03 which was published in August 2018.	Inland Revenue has been asked to provide calculation examples which demonstrate how the principles discussed in IS18/03 apply in practice.	On hold pending policy consideration.
PUB00171	Income tax – Deductibility – Costs associated with obtaining resource consents	Tax treatment of costs associated with resource consents other than those within item 10 in Schedule 14 of the ITA 2007.	Lack of clarity as to when / how costs associated with resource consents are deductible – i.e. when the resource consent does not fall within schedule 14(10); when costs are incurred to remove obstacles to obtaining resource consents.	Published as IS 18/06 in November 2018.
PUB00300	Income tax – Deductions – Bad debts	Clarification on when a deduction can be claimed for bad debts.	This will be a re-issue of BR Pub 05/10 to update and modernise the statement.	Published as BR Pub 18/07 in August 2018.
PUB00310	Income tax – Deductions – Tax credits – Overseas rental properties	Guidance on the rules that apply when determining the available deductions where a person has an overseas rental property, and the foreign tax credits that can be claimed.	There is some confusion about how deductions and foreign tax credits should be calculated in respect of overseas rental properties. Therefore, it has been suggested that further guidance is needed in this area.	Considering issues.
PUB00343	Income tax – Depreciation – change of use event	Clarification of whether a “change of use” event occurs for depreciation purposes where a business becomes a charity	This item clarifies the Commissioner’s position following a proposed legislative change to the timing of this income (s EE 47(2B)) made in the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill.	Published as QB 19/02 in April 2019.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00274	Income tax – Depreciation – Identifying items of depreciable property	This item will set out the principles to apply to identify an item of depreciable property.	QB 15/03 referred to the IS 10/01 statement on residential properties and IS 12/03 on repairs & maintenance for guidance on this point. Having a more general statement setting out the principles that apply to identify the item would provide greater certainty.	On hold pending litigation.
PUB00334	Income tax – Depreciation – Residential rental properties and healthy homes standards	This item will clarify the tax treatment of landlords' costs associated with complying with the Healthy Homes Guarantee Act 2017.	IS 10/01 statement on residential rental properties and IS 12/03 on repairs & maintenance will both be relevant when determining the tax treatment of costs associated with complying with the Healthy Homes Guarantee Act 2017.	Considering issues.
PUB00345	Income Tax - Distributions from foreign trusts	The tax treatment of distributions from foreign trusts to NZ beneficiaries including application to beneficiaries of non-resident deceased estates	The field has identified significant non-compliance particularly with new migrants and there is no guidance presently on inheritances from off-shore and when a foreign trust will arise in such instances	Considering issues.
PUB00295	Income tax – Donee organisations – wholly or mainly	Guidance on the meaning of the term “wholly or mainly” in s LD 3(2)(a) for donee organisations.	This statement follows from an Issues Paper released in 2016 (IRRUIP9) and considers the requirement that donee organisations must apply their funds “wholly or mainly” to certain specific purposes within New Zealand.	Published as IS 18/05 in September 2018.
PUB00311	Income tax – Excessive payments to spouses	Provide guidance on the types of records needed to justify salaries paid to spouses for work performed in small business situations.	IR is aware of a lack of understanding and awareness in this area.	Published as QB 19/01 in March 2019.
PUB00317	Income tax – Exempt income – Non-resident entertainers	Guidance on the application of s CW 20 (Amounts derived by visiting entertainers including sportspersons).	It has been suggested further guidance is needed on when income derived by non-resident entertainers and sportspersons visiting New Zealand will be exempt.	Published as IS 19/03 in June 2019.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00283	Income tax – Income – Amounts derived from land use	Consider impact of the recent Court of Appeal decision <i>CIR v Vector</i> on existing public statements.	Consider impact of decision in <i>Vector</i> on existing public statements, in particular BR Pub 05/02-10 and BR Pub 09/06.	See withdrawal notice PUB00291. On hold re balance of issues pending policy consideration.
PUB00301	Income tax – Income attribution	Provide guidance on the rules for income attribution in ss GB 27 to GB 29.	There is a concern that there is a lack of understanding as to how and when the income attribution rules in ss GB 27 to GB 29 operate. In particular, there appears to be a lack of understanding around the meaning of “significant business asset” in s GB 28(6).	Published as IS 18/03 in August 2018. Updated as IS 19/02 in April 2019.
PUB00314	Income tax – Land – Main home exemption and lifestyle blocks	Clarification as to whether the main home exemption for the bright line test in s CB 16A applies to lifestyle blocks.	Clarification is needed on whether lifestyle blocks are residential land and if so, how the main home exemption for the bright line test applies to a lifestyle block.	Published as QB 18/17 in December 2018.
PUB00315	Income tax – Land – Main home exemption and subdivided land	Clarification as to whether the main home exemption for the bright line test in s CB 16A applies to bare land subdivided from a person’s main home.	Clarification is needed on whether a homeowner who subdivides part of their section can take advantage of the main home exemption for the bright-line test if they sell the resulting subdivided land.	Published as QB 18/16 in December 2018.
PUB00316	Income tax – Land – Meaning of “premises”	Guidance on the meaning of “premises” for the purposes of the business premises exclusions in subpart CB.	IR understands there is a need for further guidance on the meaning of “premises” in the context of the business premises exclusions of the land rules as that term is not defined.	External consultation closed 7 June 2019. Considering submissions.
PUB00326	Income tax – Land – Work of a minor nature.	Review and update Interpretation Guideline IG0010 - Work of a Minor Nature.	IG0010 specifically addresses whether work done in undertaking a subdivision is of a minor nature. IG0010 was published in 2005, before the enactment of the Income Tax Act 2007. The examples need updating and item needs to reflect changes in legislation.	Not currently allocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00313	Income tax – Land – Business involving land	Considers when a pattern of activity is sufficient to amount to a business for the purposes of s CB 7 (Disposal: Land acquired for purposes of business relating to land).	This issue was raised at FEC.	Not currently allocated.
PUB00335	Income tax – New Zealand tax obligations for cross-border workers	Clarify the New Zealand income tax obligations for cross-border workers (under NZ domestic law and double tax agreements).	The Commissioner’s guidance on the New Zealand income tax obligations for cross-border workers would benefit from being reviewed and consolidated. This item will consider the New Zealand tax obligations of non-resident employers, non-resident contractors, and New Zealand employers with non-resident employees. The extent to which income derived by United Nations and other inter-governmental workers is exempt from tax in NZ will be included in this project.	Scoping.
PUB00266	Income tax – Payments derived from New Zealand by non-resident software suppliers	Clarify the income tax treatment (under NZ domestic law and double tax agreements) of payments derived from NZ by non-resident suppliers of computer software. More specifically: <ul style="list-style-type: none"> the proper character of payments for supplies of computer software (whether payments are royalties, business or rental income, for services, or non-taxable receipts); and the possible income tax treatment of each type of payment (including for NRWT). 	It has been suggested both internally and by external practitioners that IG 007 “Non-resident software suppliers’ payments derived from New Zealand— Income tax treatment” may be out of date, particularly in light of technological developments in the way software is transacted.	Not currently allocated.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00336	Income tax – Provisional tax (some specific interpretative issues)	There are a number of interpretive issues with the new provisional tax rules. This item will consider several issues that have arisen in practice.	Will consider prov tax treatment of one-off lump sum income payments to employees and issues for new provisional taxpayers.	Published as QB 19/03 and QB 19/04 in April 2019.
PUB00305	Income tax – Review of Interpretation Statement on the application of ss BG 1 and GA 1	Review of IS 13/01 "Tax avoidance and the interpretation of sections BG 1 and GA 1 of the Income Tax Act 2007".	It is four years since the publication of IS 13/01. IR considers that it would be desirable to undertake a review of the statement. This will provide an opportunity for taxpayers and advisers to comment and make suggestions on the content and usefulness of the statement.	Considering issues.
PUB00337	Income tax – Tax credits – Fund exclusively established and maintained by donee organisation	Clarify when a fund is established and maintained exclusively for the purpose of providing money within New Zealand for charitable (and other) purposes, as set out in s LD 3(2)(c).	This issue was identified in the course of PUB00295 as an area requiring clarification for some donee organisations.	Published as QB 19/10 in June 2019.
PUB00338	Income tax – Tax credits – Hybrids and s CD 18	Guidance on when tax credits are available from interests in foreign hybrid entities and when s CD 18 applies to reduce dividend amounts for tax deducted overseas.	There seems to be some misunderstanding about how NZ tax law applies to foreign hybrids, particularly where the NZ owner pays tax on the foreign hybrid's income overseas. The item will consider s CD 18.	Considering issues.
PUB00339	Income tax – Trusts – New Zealand-Australia DTA	Guidance for NZ trusts (including trusts such as PIEs, Kiwisaver and superannuation funds) on the application of DTAs and the resulting implications in terms of FTCs, determination of residency, and permanent establishment issues.	Following on from the significant public item released this year on trusts (IS 18/01), there is interest in guidance being provided on how DTAs apply to trusts. This guidance will be provided in the context of the New Zealand-Australia DTA.	Scoping.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00346	Income tax – Trusts – short-stay accommodation	Guidance on issues arising when a property used to provide short-stay accommodation is owned by a trust.	During PUB00303 , further guidance was sought on issues arising when a property used to provide short-stay accommodation is owned by a trust.	Considering issues.
PUB00302	Income tax – Withholding tax treatment of directors’ fees paid to non-residents	Provide guidance on the income tax withholding treatment of directors’ fees paid to non-residents.	This issue has been raised as part of feedback on IS 17/06 Income tax – application of schedular payment rules to directors’ fees .	Published as IS 19/01 in February 2019.
PUB00323	Income tax and FBT – Whether employee remuneration paid in cryptocurrency is subject to PAYE or FBT	This item considers whether regular remuneration paid to employees in cryptocurrency is subject to PAYE or FBT.	Remunerating employees in cryptocurrency is becoming a more common practice. There is uncertainty as to how these payments should be taxed.	Issues paper published 22 June 2018. See PUB00344 for future work on this issue.
PUB00344	Income tax and FBT – Employee remuneration paid in cryptocurrency	This item considers the PAYE and FBT treatment of employee remuneration paid in cryptocurrency.	Following submissions received on the PUB00323 issues paper, it has been decided to clarify the Commissioner’s position on the income tax treatment of employee remuneration paid in cryptocurrency.	Published as BR PUB 19/01 and BR PUB 19/02 in June 2019. External consultation closed on X3 on 2 July 2019. External consultation closes on X4 on 6 August 2019.

Project no.	Title	Topic	Reason for public item	Status & next steps
PUB00340	Income tax and GST – Payments made by parents to early learning centres, kindergartens and home-based education providers	Income tax and GST treatment of payments made by parents to early learning centres, kindergartens and home-based education providers, including koha payments	This item follows clarification of payments by parents to state and state integrated schools (QB 18/10, QB 18/11 and BR Pub 18/06). Recent court decisions will be reflected in the item. The item will consolidate and update various published statements and will consider subsidised early childhood education.	Not currently allocated.
PUB00341	Income tax and GST – Payments made by parents to private schools	Income tax and GST treatment of payments made by parents to private schools.	This item follows clarification of payments by parents to state and state integrated schools (QB 18/10, QB 18/11 and BR Pub 18/06). Recent court decisions will be reflected in the item.	Not currently allocated.