

New Zealand

IRD Rulings and Statements

Inland Revenue issues rulings, statements and guidelines to indicate how the Commissioner will deal with specific tax situations or arrangements.

Binding rulings are issued by the Commissioner to give taxpayers greater certainty about their tax obligations and help taxpayers meet their tax obligations. There are four types of binding rulings: private rulings, product rulings, public rulings and status rulings.

Non-binding statements are generally limited to topics on which the Commissioner is unable to make a binding ruling. There are four types

of non-binding statements: interpretation statements, interpretation guidelines, standard practice statements and operational statements.

This product gives an overview of each type of IRD ruling and explains the law, the arrangements to which the ruling applies and an in-depth analysis of each ruling.

Key Features

- All Inland Revenue Rulings and Statements in one place and professionally indexed
- Links to relevant tax legislation and case law



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Grant Cartwright

Call 021 430 712 | Email: grant.cartwright@wolterskluwer.com
National Major Accounts

Sunshine Metro

Call 021 860 206 | Email: sunshine.metro@wolterskluwer.com
Auckland CBD

Trish Glover

Call 021 430 716 | Email: trish.glover@wolterskluwer.com
Auckland West & South, Waikato, Taranaki, Taupo & Hawkes Bay

Ben Haarmann

Call 029 201 2520 | Email: ben.haarmann@wolterskluwer.com
Auckland North, East & South East, Northland, Tauranga, Gisborne

Jodi Percy

Call 021 430 719 | Email: jodi.percy@wolterskluwer.com
Wellington, Lower North Island, Nelson and Marlborough

Sarah Innes

Call 021 430 715 | Email: sarah.innes@wolterskluwer.com
South Island excl Nelson/Marlborough

