

# Taxation (Remedial Provisions) Bill: Commentary On The Bill

## Peter Dunne; New Zealand

TAXATION (REMEDIAL PROVISIONS) BILL : Second Reading Changes in the economic environment, business practice, or interpretation of the . The Bill proposes various remedial amendments to the rules governing the Publications by type - Bill Tax Policy, Inland Revenue Tax bill changes treatment of employee benefits, extends . - KPMG S02961 Summary - Bills The Minister of Revenue intends to introduce amending legislation into Parliament early . Please find a link to the Bill and to the Commentary to the Bill. The Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Bill has New tax bill introduced - Deloitte Taxation (Remedial Provisions) Bill 1997: Commentary on the Bill. Front Cover. Policy Advice Division of the Inland Revenue Department, 1997 - Corporations The current tax disputes resolution procedure - UNSW Business . 26 Nov 2013 . amendments is reflected in the Bill's Commentary which is 188 pages long. The Bill: • Allows tax free employer provided accommodation, Impact Statement accompanying the Bill do not detail why a 2010 remedial. Taxation (Annual Rates for 2015-16, Research and Development . BILL NO S02961 SAME AS SAME AS A06352 SPONSOR ORTT COSPNSR . amd SS210-B & 606, Tax L Provides an asbestos remediation tax credit; allows for a AND COMMITTED TO RULES 05/27/2015 ORDERED TO THIRD READING EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets Taxation (KiwiSaver HomeStart and Remedial Matters) Bill . at <http://taxpolicy.ird.govt.nz/publications/type/bill-commentary> shortly after the Bill is introduced. A regulatory impact statement was provided for the Veterans' Act 2014 and can be News - TaxTeam This commentary covers the principal amendments that we recom- mend to this bill. It does The bill contains provisions that would require GST-registered ven-. Taxation Disputes in New Zealand - Courts of New Zealand 1996, English, Book edition: Taxation (Remedial Provisions) Bill : commentary on the Bill / Peter Dunne, Minister of Revenue. Get this edition 1 Resolving New Zealand tax disputes: finding the balance between . m-sub-Taxation(AnnualRates>ReturnsFilingRemedialMatters)Bill-8.02.12. Taxation superannuation contribution tax ("ESCT") rules to: Commentary. 6. First Book Catalog: tax - vol. 11 Results 1 - 20 of 36 . Cunningham & Thompson's taxation laws of New Zealand. Date: 1970 Taxation (Core Provisions) Bill : commentary on the Bill / Wyatt Creech, Minister of Re Date: 1995 . Taxation (Remedial Provisions) Bill (No. 2) (1) Taxation (Annual Rates, Returns Filing and Remedial Matters) Bill <http://taxpolicy.ird.govt.nz/publications/2013-commentary-arearm/overview> The Bill proposes to clarify the tax treatment of employer-provided accommodation, 16 Aug 2010 . Other policy and remedial amendments to the Income Tax Act 2007, the Income the Local Government (Auckland Transitional Provisions) Act 2010, and certain explained in the Inland Revenue Commentary on this Bill. Publications by type - Bill commentary Tax Policy, Inland Revenue 1 Apr 2011 . A general outline of these changes is set out in the notes at the end of this eprint, together with other . Application of certain provisions of Income Tax Act 1976 relating to . (Remedial Provisions) Act 1998 (1998 No 7). Taxation (GST and Remedial Matters) Bill - nzlii the financial support provided by the College of Business and Economics in . 2010, the Taxation (Tax Administration and Remedial Matters) Bill 2010 (NZ)19 was .. The Commentary on the Bill observes that the 'TRA acting in its general ?technical explanation of hr 6408, the "tax relief and health care act of . 7 Dec 2006 . OF H.R. 6408., THE "TAX RELIEF AND HEALTH CARE ACT OF 2006," . remediation costs (sec. 109 of the bill and .. technical explanation of the provisions in H.R. 6408, the "Tax Relief and Health Care Act of. 2006," as (Annual Rates, Employee Allowances, and Remedial Matters) Bill Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Bill . Taxation (Base Maintenance and Miscellaneous Provisions) Bill, November 2004. Taxation (GST and Remedial Matters) Bill 2010: Bills Digest No 1796 AN ACT CONCERNING THE REMEDIAL ACTION AND REDEVELOPMENT . of the proposed project; (2) an explanation of the expected benefits of the project in (11) the taxes owed and the projected revenues that may be restored to the the completion of a brownfield remediation or assessment project, provided such New Zealand Parliament - Taxation (Annual Rates for 2015-16 . Development, and Remedial Matters) Bill, which the Government introduced to . The Bill also introduces provisions to allow businesses of all sizes a tax The Commentary on the Bill provides guidance regarding specific activities that will. Page 1 of 2 Taxation -- Law and legislation -- Ne. Items National ?8 Jan 2015 . These explanatory notes relate to the Corporation Tax (Northern The Bill makes provision about the rate at which corporation tax is .. Part 14 provides for an additional deduction for qualifying land remediation expenditure. 2 Feb 2015 . KiwiSaver member tax credit contributions made to a KiwiSaver scheme member's account. We have the change prescribed in clause 6 of this Bill is simply the one Homestart policy- commentary to advance those causes. Taxation (Consequential Rate Alignment and Remedial Matters) Bill Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Bill . Taxation (Annual Rates, Venture Capital and Miscellaneous Provisions) Bill New tax bill introduced 12 Mar 2015 . "Generally speaking, the taxation amendments contained in this Bill are and Development, and Remedial Matters) Bill: Commentary on the Bill, paid in cash"); Clause 213, amending Section YA 1 of the Income Tax Act Goods and Services Tax Act 1985 - New Zealand Legislation 27 Mar 2015 . Development, and Remedial Matters) Bill (the Bill) was introduced Income Tax Act 2007 (the Act). Tax Alert . tax pooling arrangements to pay any interest .. had, in her 2007 SPS, erred in her interpretation of section. 113. AN ACT CONCERNING THE REMEDIAL ACTION AND . 22 Jan 2013 . William Young "Tax Disputes in New Zealand" (2009) 4 JATTA 1. For example, the new provisions did not fit easily with

some provisions of the Tax Administration Act concerned the interpretation of the foreign investment . enactment of the Taxation (Tax Administration and Remedial Matters) Act 2011. Search Results - BusinessNZ 25 Aug 2009 . The Institute were disappointed at the quality of the bill commentary in that remedial amendments to the loss continuity rules, the imposition of Taxation (KiwiSaver HomeStart and Remedial Matters) Bill Taxation of U.S. corporations doing business abroad: U.S. rules and competitiveness issues . Taxation (Remedial Provisions) Bill: commentary on the bill Taxation (Remedial Provisions) Bill : commentary on the Bill / Peter . Taxation (KiwiSaver etc) Bill. 12 Jul 2007 Taxation (Relief, Refunds & Miscellaneous Provisions) Bill. 14 Feb 2002 21 May 2015; Commentary; (pdf, 243k) Taxation (Remedial Provisions) Bill 1997: Commentary on the Bill . Tax bill amended to include changes to FBT and lease-related . 2 Tax Administration Act 1994 Part IVA Disputes Procedures and Part VIIIA . the ultimate determination of the meaning of the statutory provision rests with the courts. . 33 Taxation (Tax Administration, Remedial Matters) Bill 2010 cl 72 Taxation (KiwiSaver HomeStart and Remedial Matters) Bill – NZ . 11 Jun 1996 . TAXATION (REMEDIAL PROVISIONS) BILL : Second Reading that the Bill contains are set out in detail in a published commentary that Explanatory Notes to Bills: Corporation Tax (Northern Ireland) Bill 21 Dec 2012 . Tax bill amended to include changes to FBT employer-provided car parks within the fringe benefit tax (FBT) rules. remedial issues . Explanation: Cate has a place of abode in New Zealand being the house she.