Master Tax Guide New Zealand

L Reisser

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concise summaries of legislation, cases and IRD rulings affecting the 2019/20 and future tax years. The commentary is concise and easy to read. This edition covers all legislative and case law developments up to 31 December 2019.

New Zealand Master Tax Guide, 2021, 2021 The Master Tax Guide, New Zealand's most popular tax handbook, is a concise and coherent explanation of the legislation, cases and IRD rulings and policy affecting the 2020/2021 and future tax years. New and proposed changes covered in this book include: tax relief and income measures contained in COVID-19 response legislation. The introduction of the wage subsidy and small business cashflow loan scheme in response to COVID-19. Broadening the refundability of research and development tax credits, proposed legislative changes, including specific deductibility provisions for feasibility expenditure, rules to govern purchase price allocations, and expansion of the regular pattern restriction for property sales and new and updated rulings from Inland Revenue. -- provided by publisher.

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most popular tax handbook, contains practical examples and concise summaries of legislation, cases and IRD rulings and statements affecting the 2012/2013 and future tax years. The commentary is concise and easy to read. The new edition also includes discussion of various proposals introduced under the Taxation (Livestock Valuation, Assets Expenditure and Remedial Matters) Bill, including: proposed mixed use asset rules; new calculation methods for some foreign currency hedges; GST changes, including a new zero-rating rule; further livestock valuation changes.

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