



8 September 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 August 2025. You requested the following:

- *Please provide all documents relating to the enactment of section GB 55 of the Income Tax Act 2007 (which relates to arrangements involving tax credits for charitable or other public benefit gifts, noting that the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill initially referred to this provision as section GB 54 of the Act), including internal emails (and any other communications), briefings, memos, notes, reports, et cetera.*
- *Please also provide any internal documents that set out the Commissioner's policy and/or approach regarding section GB 55 of the Act.*
- *Please confirm how many tax disputes (if any) have been concerned section GB 55 of the Act, and the outcome of those disputes.*

Item 1

There are 11 documents in scope of this part of your request, listed in the table below:

Item	Date	Document Description	Reference
1.	18 August 2011	Memorandum: Donations Tax Credits – Ability to apply section BG 1, shortfall penalties and prosecute for evasion	N/A
2.	3 August 2017	Tax policy report: Not-for-profit sector – remedial tax issues within current policy settings	IR2017/480
3.	19 December 2017	Tax policy report: Tax and not-for-profits overview	IR2017/670
4.	23 February 2018	Tax policy report: The first Taxation Omnibus Bill for 2018	IR2018/060

5.	23 May 2018	Tax policy report: Cabinet Legislation Committee – Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill – approval for introduction	IR2018/347
6.	8 March 2018	Drafting instruction: Remedial amendments relating to not-for-profit sector	N/A
7.	1 March 2011	Email: Donations tax credit and s. BG 1	N/A
8.	14 April 2011	LTS TIG Issues Report: The Donation Tax Credits and section BG 1	N/A
9.		Company donation deductions	N/A
10.	30 May 2019	Notes from the Charities International Tax Teleconference	B- 20190529
11.	15 December 2022	Tax Intelligence Group Meeting Minutes	N/A

Information released

I am partially releasing documents one, two, three, four, five, ten, and 11, attached as **Appendix A**. Some information in these documents has been redacted as it falls outside of the scope of your request, and some information has been withheld under the following sections of the OIA, as applicable:

- 9(2)(a) – to protect the privacy of natural persons,
- 9(2)(g)(i) – to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty, and
- 9(2)(h) – to maintain legal professional privilege

Please note that where entire pages have been redacted, these have been removed from the Appendix.

Information withheld

I am withholding documents six, seven, and eight in full under section 9(2)(h) of the OIA.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Information refused

I am refusing the release of document nine under section 18(c)(i) of the OIA, as its disclosure would be contrary to section 18(3) of the Tax Administration Act 1994 (TAA). Under this provision, the Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or would prejudice the maintenance of the law.

Item 2

No internal documents that set out the Commissioner of Inland Revenue's policy or approach for Inland Revenue staff as guidance or instruction exist. Therefore, I am refusing this part of your request under section 18(e) of the OIA, as the document alleged to contain the information requested does not exist.

Item 3

There have been no tax disputes related to section GB 55 of the Income Tax Act 2007 referred to Inland Revenue's Disputes Resolution Unit to date. Therefore, your request for the number of these disputes and their outcome is refused under section 18(g)(i) of the OIA, as the information is not held by Inland Revenue and I have no reason for believing the information is held by another department.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

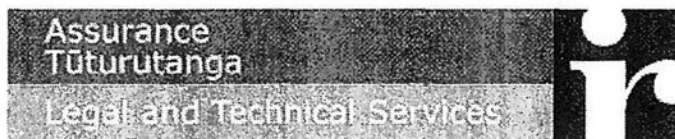
Thank you again for your request.

Yours sincerely



Charles Ngāki

Policy Lead



Memorandum

Date: 18 August 2011

To: All LTS Managers
All Investigations Managers

CC: Assurance Managers, Group Manager, Director Litigation Management,
Director Public Rulings

From: Graham Tubb
Group Tax Counsel

Donations Tax Credits – Ability to apply section BG 1, shortfall penalties and prosecute for evasion.

A Revenue Alert RA 11/01 was recently issued concerning arrangements entered into to get donations tax credits where there has not been a true gift of money.

As part of the work undertaken prior to the issue of the Revenue Alert it has been concluded that, due to definitional issues, section BG 1 of the Income Tax Act 2007 and some of the provisions in Part IX of the TAA (ie unacceptable tax position, abusive tax position or evasion shortfall penalties, section 143B – Evasion or similar offence) do not apply to the overstating of donations tax credits.

We have already referred these issues to the Policy Advice Division for remedial amendment.

Going forward, staff investigating donations tax credits should carefully consider whether a charitable or other public benefit gift has actually been made. In particular, consideration should be given to whether the payment made is a true gift of the taxpayer's money. To be a gift, a payment of money by a taxpayer must:

- Be made voluntarily;
- Provide a material benefit to the recipient without imposing a countervailing detriment;
- Be for no consideration; and
- Provide no material benefit or advantage to the giver in return.

If a donations tax credit has been claimed in circumstances where there has not been a true gift then that claim should be disallowed. If the credits claimed have been refunded, then that refund should be recovered under section 142D of the TAA.

Where appropriate, consideration should be given to whether:

- The available shortfall penalties (gross carelessness or lack of reasonable care) should be imposed;
- Prosecution for a knowledge offence under section 143A should be undertaken;

- In the most serious cases, the actions of the taxpayer in claiming overstated donations tax credits amount to fraud and a Crimes Act prosecution on that basis is appropriate.

In no circumstances should staff tell taxpayers or their agents that, in relation to the overstating of such credits, section BG 1 and various provisions in Part IX do not apply to the overstating of donations tax credits.

s 9(2)(a)

Graham Tubb



POLICY AND STRATEGY

Tax policy report: Not-for-profit sector – remedial tax issues within current policy settings

Date:	3 August 2017	Priority:	Medium
Security level:	In confidence	Report no:	IR2017/480

Action sought

	Action sought	Deadline
Minister of Revenue	<p>Agree to recommendations. Note the content of this report. Refer a copy of this report to the Minister of Finance and the Minister for the Community & Voluntary Sector.</p>	

Contact for telephone discussion (if required)

Name	Position	Telephone
Peter Frawley	Policy Manager	s 9(2)(a)
Stewart Donaldson	Senior Policy Advisor	

POLICY AND STRATEGY
Te Wāhanga o te Rautaki me te Kaupapa

National Office
Level 8
55 Featherston Street
PO Box 2198
Wellington 6140
New Zealand
Telephone 04 890 1500
Facsimile 04 903 2413

3 August 2017


Minister of Revenue

Not-for-profit sector – remedial tax issues within current policy settings

Executive summary

1. The purpose of this report is to seek your agreement to a number of not-for-profit related remedial amendments concerning the application of the income tax exemption for charities and the administration of donation tax credits and gift deductions.¹ These changes will improve the integrity and coherency of the system.

Out of Scope



¹ Individuals are able to claim donation tax credits for donations made to donee organisations; companies and Māori authorities are able to claim income tax deductions for donations made to donee organisations.

- (e) **Agree** to an amendment to ensure the civil penalty, criminal penalty and avoidance provisions apply to donation tax credits.

Agreed / Not agreed

Out of Scope

Other matters

Out of Scope

- (i) **Agree** that the recommendations above apply from the date of enactment of the legislative vehicle containing the proposed changes.

Agreed/Not agreed

- (j) **Note** that the agreed recommendations do not affect current policy settings and no further reference to Cabinet is required.

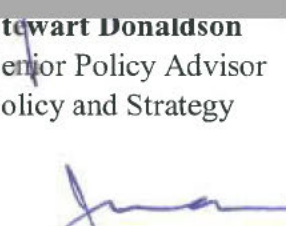
Noted

Out of Scope

Referred

s 9(2)(a)

Stewart Donaldson
Senior Policy Advisor
Policy and Strategy



Hon Judith Collins
Minister of Revenue

Background

15. On 21 April 2017 officials reported to you with an overview of tax issues in the charity and not-for-profit sector **Out of Scope**. Officials noted in that report that a further report would be provided to you recommending remedial changes to tax legislation to fix unintended gaps in the current law governing the tax treatment of not-for-profits.


16. In this report, we seek your agreement to make remedial amendments to the Income Tax Act 2007 and the Tax Administration Act 1994 to ensure the legislation aligns with the policy intent. The topics discussed in this report are:

Out of Scope



- Application of civil and criminal penalty provisions and the avoidance provisions to donation tax credits


Out of Scope




17. The changes are all within current policy settings and no further reference to Cabinet is required. The proposed changes are designed to improve the integrity and coherence of the tax system. These remedial issues can be addressed as part of the Broad-Base, Low-Rate (BBLR) work stream in the current tax policy work programme.

18. Officials recommend that the changes be included in the next upcoming omnibus taxation bill, which is likely to be introduced in early 2018.

Out of Scope



Out of Scope



Application of civil and criminal penalties and the tax avoidance provision to donation tax credits

Background

59. Under the current law, not all civil and criminal penalties can be applied when donation tax credit claims are overstated. This is because the definition of “tax” does not include a donation tax credit for the purposes of the penalties provisions. It is a technical issue and has arisen as a result of the definition of tax being previously amended for another purpose.

60. For similar reasons, the avoidance provisions do not apply to donation tax credit claims.

Issue

61. Inland Revenue should be able to use the full range of civil and criminal penalties and apply the tax avoidance provisions when there is non-compliance or avoidance arrangements involving donation tax credits.

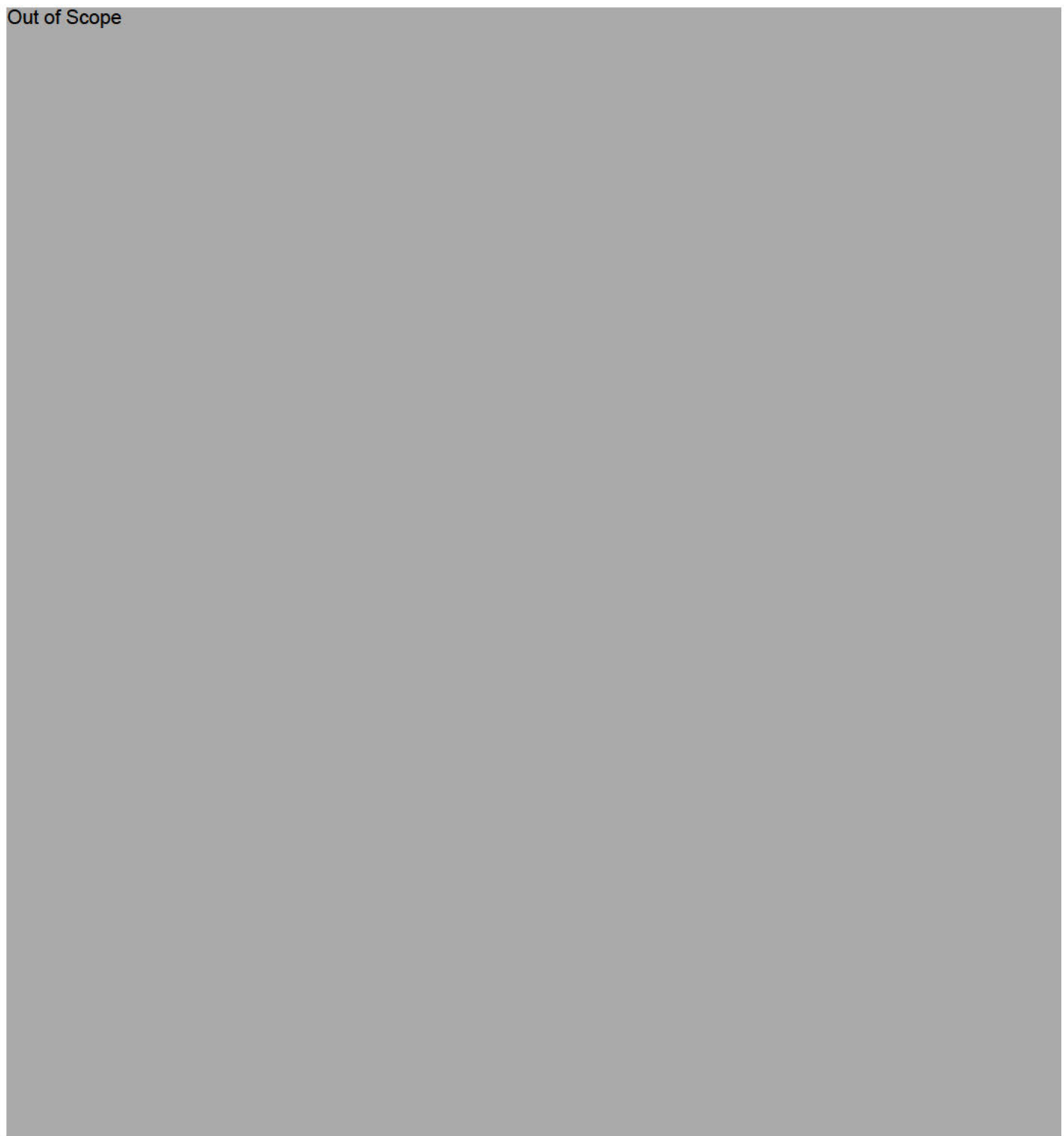
Proposal

62. The Tax Administration Act 1994 should be amended so that Inland Revenue can apply the full range of civil and criminal penalties. The Income Tax Act 2007 should also be amended to ensure that tax avoidance provisions can apply to arrangements involving donation tax credits.


Expected impact

63. Inland Revenue currently imposes tax shortfall penalties for lack of reasonable care and gross carelessness and criminal penalties for knowledge offences. A legislation change will result in the appropriate penalties being applied, particularly in respect of tax evasion.

Out of Scope

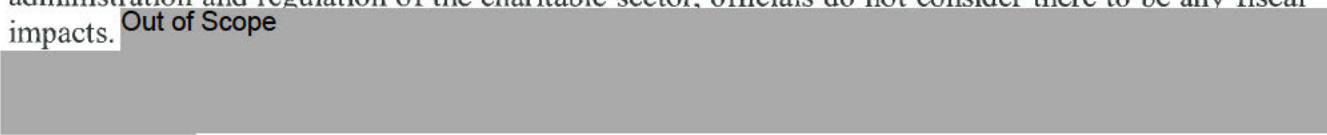


Out of Scope



Fiscal impacts

80. As these proposals are remedial changes which are mostly concerned with improving the administration and regulation of the charitable sector, officials do not consider there to be any fiscal impacts. **Out of Scope**



Administrative impacts

81. Because the proposed changes follow existing policy settings and current practice, we do not anticipate any material administrative impacts.

Consultation

82. The DIA has been consulted in preparing this tax policy report. It is in broad agreement with the principle that that for income tax purposes we should increasingly rely on the independent Charities Registration Board to interpret “charitable purpose” as defined in the Charities Act 2005. However, DIA has some concerns about its application in practice.

83. DIA notes that one of the Minister for the Community and Voluntary Sector’s priorities is to explore and highlight alternatives to registration for those charitable entities where the benefits of

registration under the Charities Act 2005 are outweighed by the obligations that are imposed (in particular, the new reporting obligations). DIA advises that a number of smaller charities, particularly those reliant on volunteers, are struggling to meet the new reporting requirements. So, for example, DIA believes that requiring all donee organisations with charitable purposes to register under the Charities Act 2005 would have a significant impact on some organisations. This is particularly the case with smaller entities that otherwise do not benefit from the tax exemptions available to registered charities.

84. The Treasury have been consulted in the preparation of this report.

Legislative vehicle and application dates

85. We recommend that the proposed amendments be included in the next omnibus taxation bill scheduled for introduction in early 2018. The amendments should apply from the date of enactment.



Inland Revenue
Te Tari Taake

s9(2)(g)(i)

POLICY AND STRATEGY

Tax policy report: Tax and not-for-profits overview

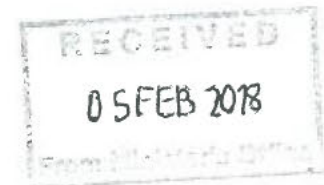
Date:	19 December 2017	Priority:	Medium
Security level:	In Confidence	Report no:	IR2017/670

Action sought

	Action sought	Deadline
Minister of Revenue	Note contents of this report and discuss with officials	31 January 2018

Contact for telephone discussion (if required)

Name	Position	Telephone
Peter Frawley	Policy Manager	s9(2)(a)
Stewart Donaldson	Senior Policy Advisor	
s9(2)(a)	Policy Analyst	



19 December 2017

Minister of Revenue

s9(2)(g)(i)

Tax and not-for-profits overview

Executive summary

1. This report is for your information and discussion with officials. It includes a summary of remedial tax issues and policy solutions which the previous Minister of Revenue approved and we propose that these proceed to the next omnibus taxation bill **Out of Scope** **Out of Scope** and IR2017/480 dated 3 August 2017 refers).

2. The not-for-profit sector is diverse and different tax treatments can apply to different groups within the sector. It includes:

- **tax charities – whose status generally results in income tax exemption.** This category includes organisations registered under the Charities Act 2005 and a small number of non-resident charities approved as a tax charity by the Commissioner;
- **donee organisations – whose status gives tax benefits to donors who make monetary donations to them.** This category includes charities and organisations with cultural, philanthropic and benevolent purposes;
- **charitable organisations – organisations that benefit from various concessions under the FBT rules.** This category is a subset of donee organisations; and
- **other not-for-profit organisations – organisations not otherwise covered above, which do not have the purpose of making a profit for a proprietor, member or shareholder.** They can access tax exemptions or other administrative concessions provided for in the Inland Revenue Acts.¹

3. The sector has a significant impact on the New Zealand economy and the tax system. It comprises over 114,000 organisations, with 28,000 charities controlling assets of over \$55 billion and generating gross revenue of \$18 billion. Charity surpluses, which totalled \$2 billion in 2016/2017, are exempt from income tax. Tax benefits attached to donations made to not-for-profits cost the Government \$274 million in 2016. This cost will continue to

¹ The Inland Revenue Acts include the Income Tax Act 2007, the Tax Administration Act 1994 and the Goods and Services Tax Act 1985.

increase as the value of donations increases and technology makes it easier for donors to claim their tax credits.


4. The sector also has some special dynamics. For example, the tax exempt status and significant tax concessions for donors mean that some not-for-profits are used for tax avoidance purposes as well as fraud. International anti-money laundering and countering financing of terrorism standards require countries to identify not-for-profits that are likely to be at risk of abuse in these areas. Trends to move for-profit businesses into the sector, and the international growth of “social enterprises”, have reduced tax revenue and put pressure on Governments to develop new entity structures that accommodate organisations with both a social purpose and entrepreneurial activity. Closer to home, the introduction of specific charity accounting standards in New Zealand from 2016 has generally brought more transparency to the sector, but has also driven some charities to find new ways to access tax concessions without being publicly transparent.

s9(2)(g)(i)

5. At a high level, the tax issues concerning not-for-profit organisations can be grouped under three themes. These are discussed as follows:

- Issues of a remedial nature that are being progressed under the tax policy work programme and could be included in the first 2018 omnibus tax bill.

Out of Scope

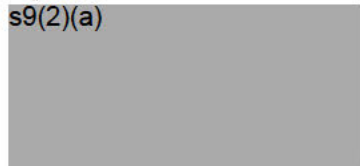


Recommended action

9. We recommend that you **note** the contents of this report and **discuss** with officials.

Noted

s9(2)(a)



Stewart Donaldson
Senior Policy Advisor
Policy and Strategy


A handwritten signature in blue ink, appearing to read "Stuart Nash".

Hon Stuart Nash
Minister of Revenue

15/01/18


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Out of Scope



Out of Scope



Application of civil and criminal penalties, late payment penalties, UOMI and the tax avoidance provision to donation tax credits

49. Under the current law, not all civil and criminal penalties, late payment penalties, or Use of Money Interest (UOMI) can be applied when donation tax credit claims are overstated. This is because the definition of “tax” does not include a donation tax credit for the purposes of the penalties provisions. It is a technical issue and has arisen as a result of the definition of tax being previously amended for another purpose. For similar reasons, the avoidance provisions do not apply to donation tax credit claims.

50. Our proposal is to amend the Tax Administration Act 1994 so that Inland Revenue can apply the full range of civil and criminal penalties, late payment penalties and UOMI and to amend the Income Tax Act 2007 to ensure that tax avoidance provisions can apply to arrangements involving donation tax credits (refer to IR2017/480).

s9(2)(g)(i)



Inland Revenue
Te Tari Taake

POLICY AND STRATEGY

Tax policy report: The first Taxation Omnibus Bill for 2018

Date:	23 February 2018	Priority:	Low
Security level:	In Confidence	Report no:	IR2018/060

Action sought

	Action sought	Deadline
Minister of Revenue	Consider the recommendations contained in this report	15 March 2018

Contact for telephone discussion (if required)

Name	Position	Telephone
Graeme Morrison	Policy Manager, Tax Law Drafting Unit	s 9(2)(a)

23 February 2018


Minister of Revenue

The first Taxation Omnibus Bill for 2018

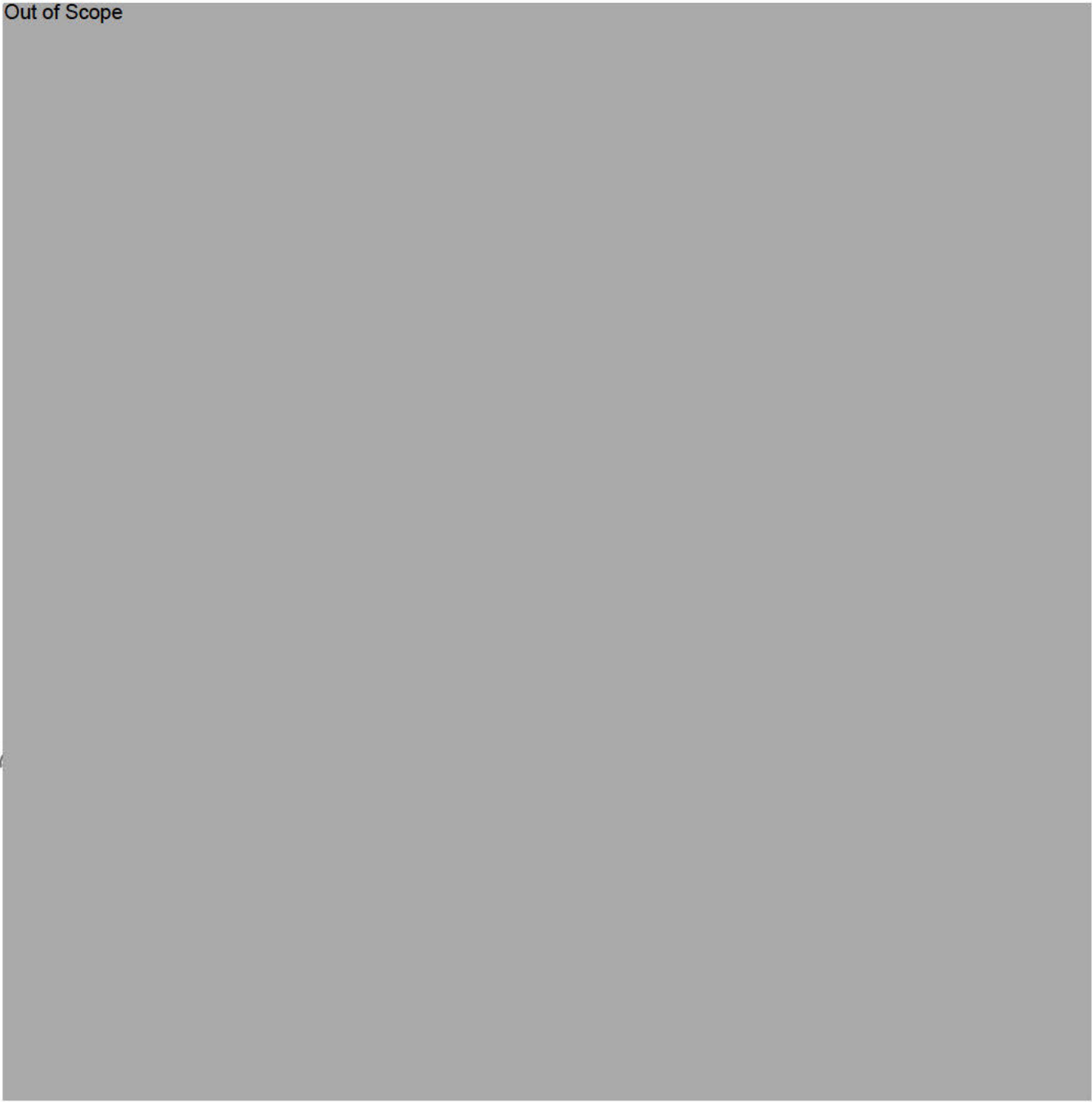
Background and purpose of report

1. Further to our previous advice relating to the submission of bids for the 2018 Legislation Programme **Out of Scope** this report briefly sets out the indicative content, and timing of policy approvals where known, of issues to be included in the first Taxation Omnibus Bill for 2018 (the Bill).
2. As noted in **Out of Scope**, the Bill is currently scheduled for introduction to the House during the second quarter of 2018. As well as confirming the annual rates for 2018-19, the Bill will contain proposed legislation for a range of policy changes.

Out of Scope




Out of Scope




Policies where approval has already been provided

Out of Scope

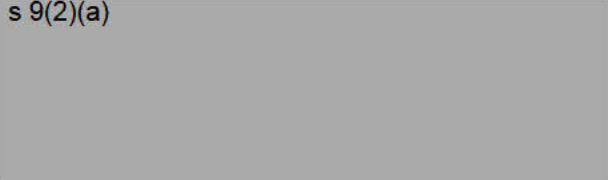


- charity and not for profit remedial work (IR2017/480 refers); and


Out of Scope



s 9(2)(a)



Graeme Morrison
Policy Manager, Tax Law Drafting Unit
Policy and Strategy



Hon Stuart Nash
Minister of Revenue

4 '3 /2018

s9(2)(g)(i)



Inland Revenue
Te Tari Taake

POLICY AND STRATEGY

Tax policy report: Cabinet Legislation Committee – Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill – approval for introduction

Date:	23 May 2018	Priority:	Medium
Security level:	In Confidence	Report no:	IR2018/347

Action sought

	Action sought	Deadline
Minister of Revenue	<p>Agree to the recommendations</p> <p>Approve and lodge the attached Cabinet paper with the Cabinet Office</p>	10am, Thursday 7 June 2018

Contact for telephone discussion (if required)

Name	Position	Telephone
Svenja Brandt	Policy Analyst	s 9(2)(a)
Paul Young	Senior Policy Analyst	

POLICY AND STRATEGY
Te Wāhanga o te Rautaki me te Kaupapa

National Office

Level 8
55 Featherston Street
PO Box 2198
Wellington 6140
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Telephone 04 890 1500
Facsimile 04 903 2413

23 May 2018


Minister of Revenue

Cabinet Legislation Committee – Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill – approval for introduction


Executive summary

1. Attached to this report is a Cabinet Legislation Committee paper for your consideration and approval. The paper seeks the Committee's approval for the Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill to be introduced on or soon after 20 June and, after its First Reading, be referred to the Finance and Expenditure Committee. It is proposed that the paper be considered by the Cabinet Legislation Committee at its scheduled meeting on 14 June 2018.
2. The latest draft of the Bill is also attached for your information, together with the associated draft disclosure statement. Both these documents are still currently in draft form and will be finalised prior to submission to Cabinet Office on 7 June 2018.
3. This report also seeks your approval of a small number of final amendments for inclusion in the Bill at introduction.


Out of Scope



Out of Scope



s 9(2)(a)



Graeme Morrison
Policy Manager
Policy and Strategy




Hon Stuart Nash
Minister of Revenue

25 / 05 / 2018

Items for inclusion in the Bill

4. The items proposed for inclusion in the Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill, proposed for introduction on or soon after 20 June 2018, are as follows.


Out of Scope



Items approved by Minister of Revenue

6. Ministerial approval has also been given to the inclusion of the following policy items:

Out of Scope



- Remedial changes to the tax treatment of not-for-profits (approved by IR2017/480, IR2018/060, and **Out of Scope**);


Not for profit sector – remedial tax issues within current policy settings

10. One of the current proposed remedial amendments concerning the not for profit sector is to confirm Inland Revenue can apply the full range of penalties, use-of-money interest (UOMI) and anti-avoidance provisions to donation tax credit claims (IR 2017/670 refers). This amendment is important to ensure that taxpayers have no incentive to overstate donation tax credit claims.

11. We recommend that it be clarified UOMI should only be paid by the taxpayer, not by the Commissioner. UOMI is justified in cases of overpayments of donation tax credits resulting from overstated claims as the taxpayer has had the use of the money which properly belonged to the Government.

12. However, UOMI should not be paid by the Commissioner if a taxpayer has been late in making their donation tax credit claim. There is no obligation to make donations, rather they are voluntary (in contrast, income tax is compulsory). Additionally, the importance of charitable giving is already recognised through the availability of the donation tax credit, on which interest has never been paid by the Commissioner.

Out of Scope



New Zealand Bill of Rights Act 1990

24. Officials believe the provisions in the proposed Bill are consistent with the rights and freedoms affirmed by the New Zealand Bill of Rights Act 1990 ((BORA). The Bill is currently having its BORA vet from the Ministry of Justice. Although not expected, we will advise if any issues arise.

Cabinet paper

25. We have drafted the attached Cabinet Legislation Committee paper on the basis that you agree to the recommendations in this report. Please advise if there are any changes to the Cabinet paper or Bill that you wish to make. The Cabinet paper is required to be lodged with the Cabinet Office by 10am on Thursday 7 June 2018.

Out of Scope

Chair
Cabinet Legislation Committee

TAXATION (ANNUAL RATES FOR 2018–19, MODERNISING TAX ADMINISTRATION, AND REMEDIAL MATTERS) BILL: APPROVAL FOR INTRODUCTION

Proposal

1. The Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Bill is proposed for introduction on or soon after 20 June 2018. The Bill introduces amendments to the following legislation:

- Tax Administration Act 1994;
- Income Tax Act 2007;
- Accident Compensation Act 2001;
- Child Support Act 1991;
- Student Loan Scheme Act 2011;
- Taxation (Annual Rates for 2017-18, Employment and Investment Income and Remedial Matters) Act 2018;
- Goods and Services Tax Act 1985;
- Intelligence and Security Act 1985;
- KiwiSaver Act 2006;
- Families Package (Income Tax and Benefits) Act 2017;
- Financial Advisors Act 2008;
- Financial Service Providers (Registration and Dispute Resolution) Act 2008;
- Taxation Review Authorities Act 1994;
- Taxation Review Authorities Regulations 1998; and
- Tax Administration (Binding Rulings) Regulations 1999.

Out of Scope

Out of Scope

Remedial changes to the tax treatment of not-for-profits

34. The Bill contains a number of remedial changes to address unintended gaps in the current law governing the tax treatment of not-for-profits. These proposed changes are intended to ensure greater transparency from entities that receive not-for-profit tax treatment, and improve the overall integrity and coherency of the regime.

35. Changes are proposed to ensure:

Out of Scope

- relevant penalty, interest and avoidance provisions apply to donation tax credits;

Out of Scope

Out of Scope

CHARITIES INTERNATIONAL TAX TELECONFERENCE
WITH UK, AUSTRALIA AND CANADA
30/05/2019 10am (NZ time)
(TAX ADMINISTRATORS call)

PARTICIPANTS

NZ – Stewart, Brandon, Richard (Policy), Jay (compliance), s9(2)(a) (legal), s9(2)(a)
(research) Out of Scope

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Out of Scope

- [Redacted]
- [Redacted]
- [Redacted]

- **New anti-avoidance provision affecting individual donors:** In March 2019 the Government introduced a specific anti avoidance provision GB 55 which is targeted at individual donors who claim donation tax credits as part of an arrangement, and **that arrangement has a purpose or effect of defeating the intent and application of s LD 1** (the donation tax credit provisions). This change was made not in response to a specific case, but in response to a legislative gap, where for the last 15+ years the general anti-avoidance provision has not applied to individual donation tax credit arrangements (ever since donation tax credits were introduced they have not been considered to be a tax).

- Out of Scope
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TAX INTELLIGENCE GROUP

TIG Meeting Minutes – December 2022

Meeting at 9:30am – 11:30am, Thursday 15 December 2022 via Teams

Attendees: Rob Falk (Technical Standards – TIG Convenor)
Bruce Young (Technical Standards, Wellington)
Charles Walmsley (Legal Services, Hamilton)
Leia Herbert (Legal Services, Wellington)
Phil Steere (Legal Services, Wellington)
s9(2)(a)
Steve Osborne (TCO, Integration)
Catherine Milner (TCO, Escalations and Advising)
Richard Narayan (CCS-B, Significant Enterprises)
s9(2)(a)
Juan D’Cruz (CCS-I - Micro, South Island)
Deepak Pala (CCS-B - SME, Manukau)
Gary Swain (LS, Takapuna)
Lorraine Lowry (Technical Specialists Network, Hamilton)
Phil Blakeley (LS, Manukau)
Harsa Pancha (Technical Services Network, Wellington)
s9(2)(a)

Apologies: Ian Sindlen – Steve Osborne as substitute
Steve Donaldson – Catherine Milner as substitute

s9(2)(a) - Advised he would be late to join the meeting

Out of Scope

Administration or Other Updates

New referrals to Technical Standards:

Loans and Gifts back: s9(2)(h)

If the loan back is not on commercial terms, then there is scope for the CIR to challenge the arrangement under s GB 55 *Arrangements involving tax credits for charitable or other public benefit gifts* or s BG 1 *Tax avoidance* as an avoidance arrangement.