

New Zealand

Updating Master Tax Guide

The **New Zealand Updating Master Tax Guide** provides all the benefits of the highly respected book it is based on, with the added benefit of real-time updates and the convenience of an easy-to-use search facility to quickly find what you need.

The guide provides succinct yet comprehensive coverage of a wide range of tax topics for the tax generalist who needs to be kept up to date. The easy-to-use format provides many practical examples and diagrams to “demystify” tax issues and it refers you to Inland Revenue source materials where applicable.

Key Features

- Covers all areas of New Zealand tax law
- Worked examples to help you understand how concepts are applied in practice
- Updating continually so you can always stay ahead of law changes
- Tax calendars of when payments are due
- Dates and Rates section allows you to work out the rate of tax thresholds, interest rates and depreciation rates are updated continuously
- Case law is used to illustrate practical application of tax law
- Includes Inland Revenue source material

Topics

- Tax system
- Tax returns
- Employers’ responsibilities
- Assessments and dispute resolution
- Income
- Financial arrangements
- Land transactions
- Student loans
- Trading stock
- Deductions
- Tax credits
- Child support



- Depreciation
- Penalties, interest and offences
- Resident withholding tax
- Companies
- Imputation
- Company tax losses
- Qualifying company regime and look-through companies
- Consolidated and amalgamated companies
- Fringe benefit tax
- Provisional tax
- Partnerships
- Special companies and associations
- Trusts
- International tax
- Farming, fishing and aquaculture
- Forestry and mining
- Savings, investment, KiwiSaver and superannuation
- Duty
- Accident compensation
- GST
- Tax avoidance
- E-commerce
- Dates and rates



NEWS: Included in the service is ***New Zealand Tax Tracker***, a regular alerting service from CCH analysts that keeps you up-to-date with news and developments as they happen. Tracker alerts can be received daily or weekly, by RSS feed or email – the choice is yours.



ONLINE: This 12-month subscription can be accessed through IntelliConnect®, CCH's online subscription platform. IntelliConnect® provides easy access to your subscription content with powerful search functions to speed up research. Regular updates to the content ensure you have access to the most current information.

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