

New Zealand

Income Tax Law and Practice

For the income tax specialist who needs access to the full range of income tax law and its administration by Inland Revenue, this service provides an in-depth analysis of New Zealand income tax law. This essential research tool brings together analysis of the Income Tax Act 2007, the Tax Administration Act 1994, IRD rulings and statements and relevant local and overseas cases.

Key Features

- Deals with the full range of income tax law and its administration by Inland Revenue
- Breadth and depth of coverage is largest in New Zealand
- Detailed analysis and commentary backed up by the relevant cases and Inland Revenue rulings

- Refers to Tax Information Bulletins indicating Inland Revenue's position on tax issues
- Worked examples illustrate how the law works
- New developments section has information on pending legislation, cases and Inland Revenue rulings
- Regular newsletters with commentary updates
- Regular email updates on income tax news

Topics

- Introduction to New Zealand tax
- Income tax legislation
- Business income and dividends
- Personal property disposals
- Personal services income
- Land disposals
- Compensation and damages
- Exempt income
- Charities
- CFCs and FIFs
- Fringe benefit tax
- Deductions
- Trading stock
- Depreciation
- Financial arrangements



- Farming - horticulture - livestock valuation
- Forestry - fishing - mining
- Companies
- Consolidations – amalgamations
- Partnerships – joint ventures – agents
- Trusts, losses
- Re-characterised transactions
- Kiwi-saver, insurance, e-commerce
- Tax audits
- Binding rulings
- Disputes resolution
- Tax collection
- Penalties
- International tax agreements
- Directory of rates and dates
- New developments



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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