

34104 (2025) - Attachment**Secondary legislation administered by Inland Revenue in force as at 14 July 2025**

Act	Empowering Provision	Title	Type of Instrument
Income Tax Act 2007	BH 1	Double Tax Agreements (Anguilla) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (British Virgin Islands) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Canada) Order 2015	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Cayman Islands) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (China) Order 2019	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Cook Islands) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Dominica) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Gibraltar) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Guernsey) Amendment Order 2020	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Guernsey) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Hong Kong) Amendment Order 2018	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Hong Kong) Order 2011	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Isle of Man) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Japan) Order 2013	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Jersey) Order 2010	Order in Council/Regulation

Income Tax Act 2007	BH 1	Double Tax Agreements (Marshall Islands) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting) Order 2018	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Mutual Administrative Assistance) Order 2013	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Niue) Order 2013	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Papua New Guinea) Order 2013	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Samoa) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Samoa) Order 2015	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (San Marino) Order 2017	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Singapore) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Slovak Republic) Order 2024	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (St. Christopher and Nevis) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (St. Vincent and the Grenadines) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Switzerland) Order 2020	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (The Bahamas) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Turkey) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Turks and Caicos Islands) Order 2010	Order in Council/Regulation

Income Tax Act 2007	BH 1	Double Tax Agreements (United States of America—FATCA) Order 2014	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Vanuatu) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Tax Agreements (Viet Nam) Order 2014	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Australia) Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Austria) Amendment Order 2024	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Austria) Order 2007	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Belgium) Amendment Order 2010	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Belgium) Order 1983	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Canada) Order 1981	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Czech Republic) Order 2008	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Denmark) Order 1981	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Federal Republic of Germany) Order 1980	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Fiji) Order 1977	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Finland) Order 1984	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (French Republic) Order 1981	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (India) Amendment Order 1999	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (India) Amendment Order 2017	Order in Council/Regulation

Income Tax Act 2007	BH 1	Double Taxation Relief (India) Order 1986	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Indonesia) Order 1988	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Ireland) Order 1988	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Italy) Order 1983	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Japan) Revocation Order 2015	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Malaysia) Amendment Order 2013	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Malaysia) Order 1976	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Mexico) Order 2007	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Netherlands) Amendment Order 2004	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Netherlands) Order 1981	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Norway) Order 1983	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Poland) Order 2006	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Republic of Chile) Order 2004	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Republic of Korea) Amendment Order 1997	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Republic of Korea) Order 1983	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Republic of South Africa) Order 2004	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Republic of the Philippines) Amendment Order 2004	Order in Council/Regulation

Income Tax Act 2007	BH 1	Double Taxation Relief (Republic of the Philippines) Order 1980	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Russian Federation) Order 2001	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Singapore) Amendment Order 2006	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Spain) Order 2006	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Sweden) Order 1980	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Taiwan) Order 1997	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (Thailand) Order 1998	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (United Arab Emirates) Order 2004	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (United Kingdom) Amendment Order 2004	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (United Kingdom) Amendment Order 2008	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (United Kingdom) Order 1984	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (United States of America) Amendment Order 2009	Order in Council/Regulation
Income Tax Act 2007	BH 1	Double Taxation Relief (United States of America) Order 1983	Order in Council/Regulation
Income Tax Act 2007	CZ 29B	Income Tax (Accommodation Expenditure—North Island Flooding Events) Order 2023	Order in Council/Regulation
Income Tax Act 2007	YA 1	Income Tax Act (Exempt Unit Trusts) Order 1990	Order in Council/Regulation
Income Tax Act 2007	CW 12	Income Tax (Approved Territories for Qualifying Foreign Equity Investor Definition) Order 2004	Order in Council/Regulation

Income Tax Act 2007	CW 12	Income Tax (Approved Territories for Qualifying Foreign Equity Investor Definition) Order 2006	Order in Council/Regulation
Income Tax Act 2007	CW 12(6)	Income Tax (Approved Territories for Qualifying Foreign Equity Investor Definition) Order 2008	Order in Council/Regulation
Income Tax Act 2007	CW 59	Income Tax (Cook Islands Development Projects) Order 1986	Order in Council/Regulation
Income Tax Act 2007	CW 38B(4)(b)	Income Tax (Crown Regional Holdings Limited) Order 2021	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2017–18 Income Year) Order 2018	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2018–19 Income Year) Order 2019	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2019–20 Income Year) Order 2020	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2020–21 Income Year) Order 2021	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2021–22 Income Year) Order 2022	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2022–23 Income Year) Order 2023	Order in Council/Regulation
Income Tax Act 2007	EX 55	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2023–24 Income Year) Order 2024	Order in Council/Regulation

Income Tax Act 2007	IC 13(2)	Income Tax (Development Companies in Niue) Order 2012	Order in Council/Regulation
Income Tax Act 2007	CE 1(4)	Income Tax (Employment Income—Meaning of Accommodation) Regulations 2021	Order in Council/Regulation
Income Tax Act 2007	MF 7(1)(a), MF 7(2)	Income Tax (Family Tax Credit) Order 2011	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2003	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2004	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2004	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 3) 2004	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 4) 2004	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2005	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2005	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2006	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2007	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2007	Order in Council/Regulation

Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2008	Order in Council/Regulation
Income Tax Act 2007	RA 21(3)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2008	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2009	Order in Council/Regulation
Income Tax Act 2007	RA 21(3)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2009	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 3) 2009	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2010	Order in Council/Regulation
Income Tax Act 2007	RA 21(3)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2011	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2014	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2014	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2015	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2015	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2016	Order in Council/Regulation

Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2019	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2020	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2022	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2023	Order in Council/Regulation
Income Tax Act 2007	RA 21(3)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2023	Order in Council/Regulation
Income Tax Act 2007	RA 21(3)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2025	Order in Council/Regulation
Income Tax Act 2007	RA 21(3) and (4)	Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations (No 2) 2022	Order in Council/Regulation
Income Tax Act 2007	RA 21	Income Tax (Fringe Benefit Tax, Interest on Loans) Regulations 1995	Order in Council/Regulation
Income Tax Act 2007	EE 65(2)	Income Tax (Maximum Pooling Value) Order 2015	Order in Council/Regulation
Income Tax Act 2007	CW 38B(4)(a)	Income Tax (New Zealand Green Investment Finance Limited) Order 2019	Order in Council/Regulation
Income Tax Act 2007	CW 38B(4)(a)	Income Tax (Ngāpuhi Investment Fund Limited) Order 2020	Order in Council/Regulation
Income Tax Act 2007	CW 38B(4)(a)	Income Tax (Provincial Growth Fund Limited) Order 2019	Order in Council/Regulation
Income Tax Act 2007	EW 45	Income Tax (Social Assistance Suspensory Loans) Amendment Order 2010	Order in Council/Regulation
Income Tax Act 2007	EW 45	Income Tax (Social Assistance Suspensory Loans) Order 1995	Order in Council/Regulation

Income Tax Act 2007	MF 7	Income Tax (Tax Credit) Order 2023	Order in Council/Regulation
Income Tax Act 2007	BH 1	Tax Information Exchange (Netherlands Antilles) Order 2008	Order in Council/Regulation
Income Tax Act 2007	CV 8	Taxation (Australian Wine Equalisation Tax Rebate) Regulations 2006	Order in Council/Regulation
Income Tax Act 2004	BH 1	Double Taxation Relief (Austria) Order 2007	Order in Council/Regulation
Income Tax Act 2004	BH 1	Double Taxation Relief (Mexico) Order 2007	Order in Council/Regulation
Income Tax Act 2004	BH 1	Double Taxation Relief (Poland) Order 2006	Order in Council/Regulation
Income Tax Act 2004	BH 1	Double Taxation Relief (Spain) Order 2006	Order in Council/Regulation
Income Tax Act 2004	CW 11B(6)	Income Tax (Approved Territories for Qualifying Foreign Equity Investor Definition) Order 2006	Order in Council/Regulation
Income Tax Act 2004	CV 4	Taxation (Australian Wine Equalisation Tax Rebate) Regulations 2006	Order in Council/Regulation
Tax Administration Act 1994	173C	Double Tax Agreements (Canada) Order 2015	Order in Council/Regulation
Tax Administration Act 1994	173C	Double Tax Agreements (Japan) Order 2013	Order in Council/Regulation
Tax Administration Act 1994	173C	Double Tax Agreements (Turkey) Order 2010	Order in Council/Regulation
Tax Administration Act 1994	173C	Double Taxation Relief (India) Amendment Order 2017	Order in Council/Regulation
Tax Administration Act 1994	225(1)(f)	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2017–18 Income Year) Order 2018	Order in Council/Regulation

Tax Administration Act 1994	225(1)(f)	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2018–19 Income Year) Order 2019	Order in Council/Regulation
Tax Administration Act 1994	225(1)(f)	Income Tax (Deemed Rate of Return on Attributing Interests in Foreign Investment Funds, 2019–20 Income Year) Order 2020	Order in Council/Regulation
Tax Administration Act 1994	225	Income Tax (Depreciation Determinations) Regulations 1993	Order in Council/Regulation
Tax Administration Act 1994	224, 225	Income Tax (Determinations) Amendment Regulations 2001	Order in Council/Regulation
Tax Administration Act 1994	225	Income Tax (Determinations) Regulations 1987	Order in Council/Regulation
Tax Administration Act 1994	121, 122	Income Tax (Provisional Tax Interest Rates) Regulations 1997	Order in Council/Regulation
Tax Administration Act 1994	173C(1)	Mutual Assistance in Tax Recovery (Netherlands) Order 2004	Order in Council/Regulation
Tax Administration Act 1994	91I, 224	Tax Administration (Binding Rulings) Amendment Regulations 2001	Order in Council/Regulation
Tax Administration Act 1994	91I, 224	Tax Administration (Binding Rulings) Regulations 1999	Order in Council/Regulation
Tax Administration Act 1994	23N, 23N(3)	Tax Administration (Correction of Errors in Employment Income Information) Regulations 2019	Order in Council/Regulation
Tax Administration Act 1994	184B	Tax Administration (Direct Credit of FamilyBoost Tax Credit) Order 2024	Order in Council/Regulation
Tax Administration Act 1994	184B	Tax Administration (Direct Credit of GST Refunds) Order 2016	Order in Council/Regulation

Tax Administration Act 1994	184B	Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019	Order in Council/Regulation
Tax Administration Act 1994	184B	Tax Administration (Direct Credit of Problem Gambling Levy Refunds) Order 2021	Order in Council/Regulation
Tax Administration Act 1994	184B	Tax Administration (Direct Credit of Refunds of Amounts in Income Equalisation Accounts and Environmental Restoration Accounts) Order 2020	Order in Council/Regulation
Tax Administration Act 1994	184B	Tax Administration (Direct Credit of Refunds of Excess Financial Support and Student Loan Payments) Order 2020	Order in Council/Regulation
Tax Administration Act 1994	184B	Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (Extension of Deadline for Research and Development Loss Tax Credit Statements) Order 2022	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (Extension of Due Dates) Order 2021	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (Extension of Due Dates) Order 2023	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (Extension of Notification Deadline for Research and Development Tax Credits) Order 2022	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (FamilyBoost Tax Credit—Extension of Dates to File Return of Income) Order 2024	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (FamilyBoost Tax Credit—Extension of Dates to File Return of Income) Order 2025	Order in Council/Regulation

Tax Administration Act 1994	21C	Tax Administration (Financial Statements) Order 2014	Order in Council/Regulation
Tax Administration Act 1994	21C, 21C(2)	Tax Administration (Financial Statements—Domestic Trusts) Order 2022	Order in Council/Regulation
Tax Administration Act 1994	21C	Tax Administration (Financial Statements—Foreign Trusts) Order 2017	Order in Council/Regulation
Tax Administration Act 1994	18F, 81BA(2), 81BA(3)	Tax Administration (Information Sharing with Accident Compensation Corporation) Order 2015	Order in Council/Regulation
Tax Administration Act 1994	17L(2)	Tax Administration (Regular Collection of Bulk Data) Regulations 2022	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2019	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2020	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2021	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2023	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2024	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS	Order in Council/Regulation

		Standard) Amendment Regulations 2025	
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2018	Order in Council/Regulation
Tax Administration Act 1994	226D	Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Regulations 2017	Order in Council/Regulation
Tax Administration Act 1994	226	Tax Administration (Research and Development Tax Credit Deadlines for Taxpayers Affected by Weather Events) Order 2023	Order in Council/Regulation
Tax Administration Act 1994	22J(3), 22J(4)	Tax Administration (Write Off Amount) Order 2020	Order in Council/Regulation
Tax Administration Act 1994	225A	Taxation (Abated Interim Payments of subparts MA to MG and MZ Credit) Regulations 2002	Order in Council/Regulation
Tax Administration Act 1994	225(1)(f)	Taxation (Direct Credit Refunds—Rebates) Regulations 2000	Order in Council/Regulation
Tax Administration Act 1994	85N, 225(1)(f)	Taxation (Disclosure of Information to Approved Credit Reporting Agencies) Regulations 2017	Order in Council/Regulation
Tax Administration Act 1994	142AB(5)	Taxation (New Due Date for New and Increased Assessments) Commencement Order 2018	Order in Council/Regulation
Tax Administration Act 1994	142AB(5)	Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019	Order in Council/Regulation
Tax Administration Act 1994	225D(1) and (3)	Taxation (Thresholds for Community Housing Entities) Regulations 2016	Order in Council/Regulation
Tax Administration Act 1994	120H(b)	Taxation (Use of Money Interest Rates) Amendment Regulations (No 2) 2009	Order in Council/Regulation

Tax Administration Act 1994	120H(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2017	Order in Council/Regulation
Tax Administration Act 1994	120H(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2019	Order in Council/Regulation
Tax Administration Act 1994	120H(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2020	Order in Council/Regulation
Tax Administration Act 1994	120H(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2022	Order in Council/Regulation
Tax Administration Act 1994	120H(1)(b)	Taxation (Use of Money Interest Rates) Amendment Regulations (No 2) 2022	Order in Council/Regulation
Tax Administration Act 1994	120H(1)(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2023	Order in Council/Regulation
Tax Administration Act 1994	120H(1)(b)	Taxation (Use of Money Interest Rates) Amendment Regulations (No 2) 2023	Order in Council/Regulation
Tax Administration Act 1994	120H(1)(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2024	Order in Council/Regulation
Tax Administration Act 1994	120H(1)(b)	Taxation (Use of Money Interest Rates) Amendment Regulations 2025	Order in Council/Regulation
Tax Administration Act 1994	120H(1)(b)	Taxation (Use of Money Interest Rates) Amendment Regulations (No 3) 2022	Order in Council/Regulation
Tax Administration Act 1994	120H(b)	Taxation (Use of Money Interest Rates) Regulations 1998	Order in Council/Regulation
Tax Administration Act 1994	120H(a)	Taxation (Use of Money Interest Rates Setting Process) Amendment Regulations 2009	Order in Council/Regulation

Tax Administration Act 1994	120H(a)	Taxation (Use of Money Interest Rates Setting Process) Amendment Regulations (No 2) 2009	Order in Council/Regulation
Tax Administration Act 1994	120H(a)	Taxation (Use of Money Interest Rates Setting Process) Amendment Regulations 2020	Order in Council/Regulation
Tax Administration Act 1994	120H(a)	Taxation (Use of Money Interest Rates Setting Process) Regulations 1997	Order in Council/Regulation
Child Support Act 1991	215	Child Support (Reciprocal Agreement with Australia) Order 2000	Order in Council/Regulation
Child Support Act 1991	215	Child Support (Reciprocal Agreement with Hague Convention Countries) Order 2021	Order in Council/Regulation
KiwiSaver Act 2006	2	KiwiSaver Act Commencement Order 2006	Order in Council/Regulation
KiwiSaver Act 2006	228, 229	KiwiSaver Amendment Regulations 2007	Order in Council/Regulation
KiwiSaver Act 2006	229	KiwiSaver Amendment Regulations (No 2) 2008	Order in Council/Regulation
Student Loan Scheme Act 2011	215(d)	Student Loan Scheme (Details of Borrower's Contact Person) Amendment Regulations 2020	Order in Council/Regulation
Student Loan Scheme Act 2011	215(i)	Student Loan Scheme (Details of Borrower's Contact Person) Regulations 2012	Order in Council/Regulation
Student Loan Scheme Act 2011	215(c)	Student Loan Scheme (Repayment Percentage) Regulations 2012	Order in Council/Regulation
Student Loan Scheme Act 2011	215(1)(a)	Student Loan Scheme (Repayment Threshold for 2024–25 Tax Year and Subsequent Tax Years) Regulations 2023	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities Amendment Regulations 2008	Order in Council/Regulation

Taxation Review Authorities Act 1994	30	Taxation Review Authorities Amendment Regulations 2009	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities Amendment Regulations 2010	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities Amendment Regulations 2018	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities Amendment Regulations 2024	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities Amendment Regulations 2025	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities (Fee) Amendment Regulations 2013	Order in Council/Regulation
Taxation Review Authorities Act 1994	30	Taxation Review Authorities Regulations 1998	Order in Council/Regulation
Tax Administration Act 1994	13B(2)	Standard for the use of a valid electronic signature on documents provided to the Commissioner	Other secondary legislation instrument
Tax Administration Act 1994	59BA(5)	Variation to s 59BA(2) of the Tax Administration Act 1994 for trustees of certain trusts that derive a small amount of income	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G1A Apportionment of income and expenditure on a daily basis	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G2: Requirements as to Precision	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G3: Yield to Maturity Method	Other secondary legislation instrument

Tax Administration Act 1994	90AC(1)	Determination G4: Unit Trusts with Repurchase Obligations	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G5C: Mandatory Conversion Convertible Notes	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G6D: Foreign Currency Rates	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G7C: Futures and Options Markets	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G9A: Financial arrangements that are denominated in a currency other than New Zealand dollars	Other secondary legislation instrument
Tax Administration Act 1994	90(1) and 90AC(1)	Determination G9C: Financial arrangements that are denominated in a currency other than New Zealand dollars: an expected value approach	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G10B: Present Value Calculation Methods	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G11A: Present Value Based Yield to Maturity Method	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G12: Accounting for a Financial Arrangement in the Absence of a Determination	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G13A: Prices or Yields	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G14: Forward Contracts for Foreign Exchange and Commodities	Other secondary legislation instrument

Tax Administration Act 1994	90(1) and 90AC(1)	Determination G14B: Forward contracts for foreign exchange and commodities: an expected value approach	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination 16A: Discounted Value of Amounts Payable in Relation to Trade Credits Denominated in New Zealand Currency	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G17B: Deferred Property Settlements Denominated in New Zealand Currency	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G19: Exchange Traded Option Contracts	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G20: Discounted Value of Amounts Payable in Relation to Trade Credits Denominated in a Foreign Currency	Other secondary legislation instrument
Tax Administration Act 1994	90(1)	Determination G21A: Agreements for Sale and Purchase of Property Dominated in Foreign Currency: Discounted Value of Amounts Payable	Other secondary legislation instrument
Tax Administration Act 1994	90(1) and 90AC(1)	Determination G22A: Optional Convertible Notes Denominated in New Zealand Dollars	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G23: Specified Rate	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G24: Straight Line Method	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G25: Variations in the Terms of a Financial Arrangement	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G26: Variable Rate Financial Arrangements	Other secondary legislation instrument

Tax Administration Act 1994	90AC(1)	Determination G27: Swaps	Other secondary legislation instrument
Tax Administration Act 1994	90(1)	Determination G29: Agreements for Sale and Purchase of Property Denominated in Foreign Currency: Exchange Rate to Determine the Acquisition Price and method for spreading income and expenditure	Other secondary legislation instrument
Tax Administration Act 1994	90AC(6)(b)	Cancellation of determination G30	Other secondary legislation instrument
Tax Administration Act 1994	90AC(1)	Determination G31: NZX Milk Price Futures Contracts: an expected value approach	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP112 Tax Depreciation Rate for metal (scrap) recovery plant	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP111 Tax Depreciation Rate for horticulture LED grow light systems	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP110 Tax Depreciation Rate for gaming machines (electronic)	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP109 Tax Depreciation Rate for automated ship mooring systems	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP108 Tax Depreciation Rate for Hydrafraise Rig	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP107 Tax Depreciation Rate for brake test rollers	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP106 Tax Depreciation Rate for e-scooters and e-bikes	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	DEP105 Tax Depreciation rate for pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP104 Tax Depreciation Rate for lay-flat hoses	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP103 Tax Depreciation Rate for skin therapy machines used for beauty treatments	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP102 Depreciation Rate for potato cool stores (climate controlled) structure only, excluding climate control plant	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP101 Tax Depreciation Rate for abrasive blasting booths (including media recovery/recycling, dust extraction and ventilation systems)	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP100 Depreciation rate for rapid DC car charging stations	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP99 Campervans and Motorhomes	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	DEP98 Kiwifruit overhead mesh shelters	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP90: Drones and integrated accessories including remote controllers and software, used for photography, surveillance and video/movie production	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP87: Tablet computers and electronic media storage devices (including smartphones and MP3 players and similar devices)	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 86	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP84: Printing machines (automated inkjet flatbed)	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP83: Machinery used for grading, sorting and packing produce	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP82: General depreciation rate for meal feeder - automated	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP81: Fertiliser storage facilities and remedial matters relating to the depreciation of buildings and grandparented structures	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	General Depreciation Determination DEP80: Residential Rental Property Chattels	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Remedial matters relating to the depreciation of buildings Depreciation Determination Number 79	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 78	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP77: Tax Depreciation Rates General Determination Number 77	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP 76: Tax Depreciation Rates Determination Number 76	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP 75: Tax Depreciation Rates General Determination Number 75	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	Determination DEP 74: Tax Depreciation Rates General Determination Number 74	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP 73: Tax Depreciation Rates General Determination Number 73	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP72: Tax Depreciation Rates General Determination Number 72	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP 71: Tax Depreciation Rates General Determination Number 71	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP70: Tax Depreciation Rates General Determination Number 70	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP69: Tax Depreciation Rates General Determination Number 69	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP68: Tax Depreciation Rates General Determination Number 68	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 67	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 66	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 65	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 64	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Tax Depreciation Rates General Determination Number 63	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	Determination DEP62: Tax Depreciation Rates General Determination Number 62	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP60: Tax Depreciation Rates General Determination Number 60	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP59: Tax Depreciation Rates General Determination Number 59	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP58: Tax Depreciation Rates General Determination Number 58	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP57: Tax Depreciation Rates General Determination Number 57	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP56: Tax Depreciation Rates General Determination Number 56	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP55: Tax Depreciation Rates General Determination Number 55	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP54: Tax Depreciation Rates General Determination Number 54	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP53: Tax Depreciation Rates General Determination Number 53	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP52: Tax Depreciation Rates General Determination Number 52	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP51: Tax Depreciation Rates General Determination Number 51	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP50: Tax Depreciation Rates General Determination Number 50	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	Determination DEP49: Tax Depreciation Rates General Determination Number 49	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP48: Tax Depreciation Rates General Determination Number 48	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP47: Tax Depreciation Rates General Determination Number 47	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP46: Tax Depreciation Rates General Determination Number 46	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP45: Tax Depreciation Rates General Determination Number 45	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP44: Tax Depreciation Rates General Determination Number 44	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP43: Tax Depreciation Rates General Determination Number 43	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP42: Tax Depreciation Rates General Determination Number 42	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP41: Tax Depreciation Rates General Determination Number 41	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP40: Tax Depreciation Rates General Determination Number 40	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP39: Tax Depreciation Rates General Determination Number 39	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP38: Tax Depreciation Rates General Determination Number 38	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	Determination DEP37: Tax Depreciation Rates General Determination Number 37	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP36: Tax Depreciation Rates General Determination Number 36	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP35: Tax Depreciation Rates General Determination Number 35	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP33: Tax Depreciation Rates General Determination Number 33	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP32: Tax Depreciation Rates General Determination Number 32	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP31: Tax Depreciation Rates General Determination Number 31	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP29: Tax Depreciation Rates General Determination Number 29	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP28: Tax Depreciation Rates General Determination Number 28	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP27: Tax Depreciation Rates General Determination Number 27	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP26: Tax Depreciation Rates General Determination Number 26	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP25: Tax Depreciation Rates General Determination Number 25	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP24: Tax Depreciation Rates General Determination Number 24	Other secondary legislation instrument

Tax Administration Act 1994	91AFF	Determination DEP23: Tax Depreciation Rates General Determination Number 23	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP22: Tax Depreciation Rates General Determination Number 22	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP21: Tax Depreciation Rates General Determination Number 21	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP20: Tax Depreciation Rates General Determination Number 20	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP19: Tax Depreciation Rates General Determination Number 19	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP18: Tax Depreciation Rates General Determination Number 18	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP17: Tax Depreciation Rates General Determination Number 17	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP16: Tax Depreciation Rates General Determination Number 16	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP15: Tax Depreciation Rates General Determination Number 15	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP14: Tax Depreciation Rates General Determination Number 14	Other secondary legislation instrument
Tax Administration Act 1994	91AFF	Determination DEP13: Tax Depreciation Rates General Determination Number 13	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP12: Tax Depreciation Rates General Determination Number 12	Other secondary legislation instrument

Tax Administration Act 1994	91AAF	Determination DEP10: Tax Depreciation Rates General Determination Number 10	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP9: Tax Depreciation Rates General Determination Number 9	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP8: Tax Depreciation Rates General Determination Number 8	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP7: Tax Depreciation Rates General Determination Number 7	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP6: Tax Depreciation Rates General Determination Number 6	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP5: Tax Depreciation Rates General Determination Number 5	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP4: Tax Depreciation Rates General Determination Number 4	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP3: Tax Depreciation Rates General Determination Number 3	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP2: Tax Depreciation Rates General Determination Number 2	Other secondary legislation instrument
Tax Administration Act 1994	91AAF	Determination DEP1: Tax Depreciation Rates General Determination Number 1	Other secondary legislation instrument
Tax Administration Act 1994	91AAR	Determination DET 09/04: Eligible Relocation Expenses	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AEOI Participating Jurisdictions - New Zealand	Other secondary legislation instrument

Tax Administration Act 1994	91AAU	Participating jurisdictions for the CRS applied standard (2018)	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	Participating jurisdictions for the CRS applied standard (2019)	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AE 20/01: Participating jurisdictions for the CRS applied standard	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AE 21/01: 2021 Participating jurisdictions for the CRS applied standard	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AE 22/01: 2022 Participating jurisdictions for the CRS applied standard	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AE 23/01: Participating jurisdictions for the CRS applied standard	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AE 24/01: Participating jurisdictions for the CRS applied standard 2024	Other secondary legislation instrument
Tax Administration Act 1994	91AAU	AE 25/01: Participating jurisdictions for the CRS applied standard	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2017/001: A member's account in a KiwiSaver scheme is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2017/002: A KiwiSaver scheme is a non-reporting financial institution for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument

Tax Administration Act 1994	91AAW(1)	Determination CRS 2017/003: A dormant account is an excluded account for the period of its dormancy for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2017/004: A member's account in the Whai Rawa Unit Trust Fund is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2017/005: A financial account held by an employee in a share purchase scheme that is referred to in sections DC 12-DC 15 of the Income Tax Act 2007 is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994.	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/006: Share purchase scheme account maintained by CRS Nominees Limited is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/007: Foundation North is a non-reporting financial institution for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument

Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/008a: A Member's Account in the Unisys New Zealand Employees' Retirement Income Fund is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/008b: A Member's Account in the NZAA Retirement Scheme is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/008c: A Member's Account in the Bank of New Zealand Officers' Provident Association is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/008e: A Member's Account in the Commercial Union General Insurance Staff Pension Scheme is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/008d: A Member's Account in the Colgate-Palmolive Limited Superannuation Plan (the Scheme) is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument

Tax Administration Act 1994	91AAW(1)	Determination CRS 2018/008f: A Member's Account in the Suncorp New Zealand Superannuation Scheme is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2019/009: A member's ROPS account in the i-Select scheme is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994.	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2019/010: A type of Community Trust, that comes within the scope of this determination, is a non-reporting financial institution for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994.	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2019/013: A barrister's fee account maintained by a Reporting NZFI is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994.	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2019/014: A Member's Account in the Nestlé New Zealand Pension Fund is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	Determination CRS 2019/015: A Member's Account in a Workplace Savings Scheme is an excluded	Other secondary legislation instrument

		account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994.	
Tax Administration Act 1994	91AAW(1)	Determination CRS 2019/016: A Member's Account in the AMP (NMLA) New Zealand Superannuation Scheme is an excluded account for the purposes of the CRS applied standard and requirements under Part 11B of the Tax Administration Act 1994	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	CRS 2023/01: Determination cancelling Excluded Account Determination CRS 2019/012 – A Member's Account in the Asteron Superplan	Other secondary legislation instrument
Tax Administration Act 1994	91AAW(1)	CRS 2023/02: Determination cancelling Excluded Account Determination CRS 2019/011 – A Member's Account in the Asteron Retirement Savings Plan	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A3: Tax rates for AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A4: Tax adjustments for private expenditure under AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A5: Tax adjustments for trading stock under AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A6: Tax adjustments for accounts receivable and accounts payable under AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A7: Tax adjustments for losses under AIM	Other secondary legislation instrument

Tax Administration Act 1994	91AAX	DET A8: Tax adjustments for depreciation loss and depreciation recovery income under AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A9: Tax adjustments for provisions under AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAX	DET A10: Tax adjustments for livestock under AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAY	DET A1: Classes of taxpayers that must not use AIM	Other secondary legislation instrument
Tax Administration Act 1994	91AAZ	DET A2: AIM information and form	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19/04A: Commissioner's statement on using a kilometre rate for business running of a motor vehicle - deductions	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19/04B: Commissioner's statement on using a kilometre rate for employee reimbursement of a motor vehicle	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19 04 (KM 2025)Kilometre rates for the business use of vehicles for the 2025 income year	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19/04 (KM 2024) Kilometre rates for the business use of vehicles for the 2024 income year	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19/04 (KM 2023)Kilometre rates for the business use of vehicles for the 2023 income year	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19/04 (KM 2022)Kilometre rates for the business use of vehicles for the 2022 income year	Other secondary legislation instrument
Income Tax Act 2007	DE 12(4)	OS 19/04 (KM 2021)Kilometre rates for the business use of vehicles for the 2021 income year	Other secondary legislation instrument

Income Tax Act 2007	DE 12(4)	OS 19/04 (KM 2020)Kilometre rates for the business use of vehicles for the 2020 income year	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2025: National Average Market Values of Specified Livestock Determination 2025	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2024: National Average Market Values of Specified Livestock Determination 2024	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2023: National Average Market Values of Specified Livestock Determination 2023	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2022: National Average Market Values of Specified Livestock Determination 2022	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2021: National Average Market Values of Specified Livestock Determination 2021	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2020: National Average Market Values of Specified Livestock Determination 2020	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2019: National Average Market Values of Specified Livestock Determination 2019	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2018: National Average Market Values of Specified Livestock Determination 2018	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2017: National Average Market Values of Specified Livestock Determination 2017	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2016: National Average Market Values of Specified Livestock Determination 2016	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2015: National Average Market Values of Specified Livestock Determination 2015	Other secondary legislation instrument

Income Tax Act 2007	EC 15(1)	NAMV 2014: National Average Market Values of Specified Livestock Determination 2014	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2013: National Average Market Values of Specified Livestock Determination 2013	Other secondary legislation instrument
Income Tax Act 2007	EC 15(1)	NAMV 2012: National Average Market Values of Specified Livestock Determination 2012	Other secondary legislation instrument
Income Tax Act 2007	EC 19(3)	Livestock Values - Chatham Islands	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2025: National standard costs for specified livestock determination 2025	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2024: National standard costs for specified livestock determination 2024	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2023: National standard costs for specified livestock determination 2023	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2022: National standard costs for specified livestock determination 2022	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2021: National standard costs for specified livestock determination 2021	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2020: National standard costs for specified livestock determination 2020	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2019: National standard costs for specified livestock determination 2019	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2018: National standard costs for specified livestock determination 2018	Other secondary legislation instrument

Income Tax Act 2007	EC 23(1)	NSC 2017: National standard costs for specified livestock determination 2017	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2016: National standard costs for specified livestock determination 2016	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2015: National standard costs for specified livestock determination 2015	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2014: National standard costs for specified livestock determination 2014	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2013: National standard costs for specified livestock determination 2013	Other secondary legislation instrument
Income Tax Act 2007	EC 23(1)	NSC 2012: National standard costs for specified livestock determination 2012	Other secondary legislation instrument
Income Tax Act 2007	EC 24(1)	Income Tax (National Standard Costs for Livestock) Determination 1993	Other secondary legislation instrument
Income Tax Act 2007	EC 24(1)	Income Tax (National Standard Costs for Livestock) Determination 1994	Other secondary legislation instrument
Income Tax Act 2007	EC 24(1)	NSC 2016 National standard costs for specified livestock determination 2016	Other secondary legislation instrument
Income Tax Act 2007	EC 33(1)	Assigned percentages of high-priced livestock	Other secondary legislation instrument
Income Tax Act 2007	YF 1(5)	Approval - income tax - currency conversion for branches	Other secondary legislation instrument
Income Tax Act 2007	YF 1(5)	FX 20/01: Approval – foreign residential rental property amounts – currency conversion	Other secondary legislation instrument

Income Tax Act 2007	YF 1(5)	FX 21/01: Foreign exchange rates	Other secondary legislation instrument
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NOTE: Some older other secondary legislation instruments listed above were made under past Inland Revenue Acts. In these instances, the equivalent empowering section of a current Inland Revenue Act has been cited for simplicity.