



- This form is for use by all taxpayers, either personally or by their authorised agent, applying for a status ruling following the amendment or repeal of a taxation law that is stated as applying in a private or product ruling they have applied for and obtained.
- The Commissioner may only issue a status ruling for question(s) concerning the taxation laws contained in the private or product ruling to which this application applies.
- Read the “Status ruling information” on the back page before completing this form.

Ruling details

Ruling to which the status ruling will apply

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Choose PRD or PRV and print above

Applicant details

Complete the details of the person to whom the status ruling will apply.

If this is a joint application, please provide a separate schedule showing the following details for each joint applicant.

IRD number of applicant

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Full name of applicant

Address of applicant

Street address/PO Box number

Town/city

Daytime phone number

 ()

Agent details

If this application is made on behalf of an applicant(s), the agent must have written consent from the applicant(s). The written consent must be supplied on request to the Commissioner.

Note: The ruling will be sent to the applicant(s). If the application is made on behalf of an applicant(s), the ruling will be sent to the agent.

IRD number of agent

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Full name of agent

Postal address of agent

Street address/PO Box number

Town/city

Contact person for enquiries

Daytime phone number

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Fax number

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Are you a tax agent?

Yes No

Disclosure requirements

You need to provide the following information

1. Identify the legislation amending or repealing taxation laws on which you have previously obtained a binding ruling, and its application date.
2. State the taxation laws specified in your ruling as applying to the arrangement which is the subject of that ruling, that have been amended or repealed.
3. State the propositions of law (if any) relevant to the issue(s) raised in this application:
 - (i) Sections of the Act that are relevant to the application.
 - (ii) Legal reasons and authoritative support for the interpretation of the effect of the amending/repealing legislation specified in the draft ruling.
 - (iii) Possible arguments that are contrary to the interpretation adopted in the draft status ruling and legal reasons and authoritative support.
 - (iv) Other material or relevant matters or sources of information the Commissioner should be made aware of to ensure access to all the pertinent facts and law.
4. Provide a draft status ruling, and a copy of the private or product ruling to which it applies.
5. The Commissioner may waive the requirement to comply with any of the disclosure requirements requested in items 3 and 4. If you want the Commissioner to waive any or all of these requirements, explain why you cannot provide the information requested.

Consultation

Before the Commissioner makes a status ruling, the Commissioner must give the applicant a reasonable opportunity to consult if the content of the proposed ruling differs from that requested by the applicant.

Application fee

There is an initial application fee of \$XXX (including GST).

The Commissioner will not begin to process your application until the fee is received.

Declarations

Signature of applicant(s)

The details contained in this application are true and correct.

/ /

Date

Declaration by agent where application is made on behalf of an applicant(s).

Signature of agent

The details contained in this application are true and correct. I hold the written consent of the applicant(s).

/ /

Date

Post the completed form to: The Manager, Field Liaison and Communication, Adjudication & Rulings, Inland Revenue National Office, PO Box 2198, Wellington.

Office use only

Registration number

Date received

Day	Month	Year			

Receipt acknowledged

Status ruling information

Introduction

A status ruling provides certainty for a person who has applied for and obtained a private or product ruling by setting out whether the amendment or repeal of a taxation law has changed the way that the taxation law applies in that private or product ruling.

What is this information sheet for?

Part VA of the Tax Administration Act 1994 introduces a system for issuing status rulings. It requires a person who applies for a status ruling to use the form prescribed by the Commissioner.

This information sheet will help you complete your application for a status ruling. If you want to obtain a status ruling, you must fill out the form and send it to the address shown at the end of this information sheet.

Who can apply for a status ruling?

Any taxpayer who has applied for and obtained a private or product ruling can apply to Inland Revenue for a status ruling.

Form completion

We ask you to provide statements or reasons and draft answers to the issues and questions identified to ensure that the Commissioner fully understands what status ruling you are seeking and why you are seeking it. A full understanding of the applicant(s) requirements and reasons should avoid unnecessary delays.

The application form is divided into:

- The ruling, applicant's and agent's details
- Disclosure requirements
- Consultation, application fee, and declarations.

Ruling, applicant, and agent details

The applicant, or agent, must identify the private or product ruling to which the status ruling will apply. Please insert the unique BR identifier details that appeared on that private or product ruling, e.g. BR Prv 98/200 [private], BR Prd 98/200 [product].

The applicant is the person making the application on their own behalf or on behalf of another applicant(s). If this is a joint application, provide details of the other applicant(s) on a separate sheet.

If an agent is making an application on behalf of the applicant(s), the agent must supply their own details and those of the applicant(s). The ruling will be sent to the agent.

Disclosure requirements

The items in this part deal with the disclosure requirements under the Tax Administration Act 1994. You are required to provide this information before the Commissioner will issue a ruling. Attach the information to the form on separate sheets, together with any relevant documents.

1. You must identify, and discuss the effects of, the amending or repealing legislation, **and** discuss what, if any, impact those changes have on the underlying taxation laws that apply to the arrangement in the private or product ruling. Give the application date of that amendment or repeal.
2. You are required to state the propositions of law (including case law) that are relevant to the issues raised in your application.

To the extent that it is relevant and material to your application, you must set out any legal reasons and arguments supporting your preferred interpretation of the relevant taxation law. You should also indicate any legal arguments you are aware of that may be contrary to your interpretation, and comment on them.

If you have obtained written advice from a lawyer or accountant, you should attach copies of that advice or correspondence to the application.

3. You must provide a draft status ruling, and a copy of the private or product ruling to which it applies.
4. If you cannot provide the information required in items 2 and 3, you can ask the Commissioner to waive any or all of these requirements. You need to explain why you cannot provide the information requested.

Note: *The Commissioner may at any time request further relevant information.*

Consultation

Before the Commissioner makes a status ruling, the Commissioner must give the applicant(s) reasonable opportunity to consult if the content of the proposed ruling differs from that requested by the applicant(s).

Application fee and subsequent fees

Have you included payment of the initial application fee with your application? Status rulings are charged on a full cost recovery basis. The initial application fee covers the cost of receiving and reviewing the application. The fee will cover the first two hours involved in making the ruling. Thereafter, an hourly rate of \$XXX (including GST) will be charged for all additional time taken to make the ruling. You will be provided with an initial estimate of the fee payable, and advised of any subsequent change to it.

Note: The Commissioner may refuse to issue a status ruling to an applicant with an outstanding debt that relates to an earlier binding ruling application.

Declarations

Have you signed and dated the application declaring the truth and accuracy of the information provided?

Conclusion

You may withdraw your application for a ruling at any time before a ruling is made by giving notice in writing to the Commissioner. Withdrawal of an application will not affect your liability for any fees incurred in processing the application up to the date of withdrawal.

If you require further assistance in the preparation of your ruling application, please contact:

The Manager, Field Liaison and Communication
Adjudication & Rulings
Inland Revenue National Office
PO Box 2198
Wellington.

Telephone: (04) 4747175