

# If I run a hotel, motel or boarding house and live on site, what expenditure can I claim?

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CHARTERED ACCOUNTANTS™  
AUSTRALIA + NEW ZEALAND

30 July 2021

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Dear Grant and Liam

## PUB 00391: If I run a hotel, motel or boarding house and live on site, what expenditure can I claim?

Thank you for the opportunity to comment on the draft question we've been asked (QWBA).

The QWBA looks at what expenses a self-employed proprietor of a hotel, motel, boarding house or other business premises can deduct if they live on site. It concludes expenses relating solely to the private quarters are not deductible. Expenses incurred for both business and private purposes must be apportioned. The QWBA also explains how to apportion the expenditure.

The QWBA is well written and easy to follow. The suggested apportionment methodology is logical, and taxpayers and advisers should find it relatively easy to apply.

The QWBA will be a useful resource and we support its publication.

We are happy to discuss our submission. Please contact Teri Welham in this regard.

Yours sincerely



John Cuthbertson FCA  
CA ANZ NZ Tax Leader



Teri Welham  
Senior Tax Advocate