



28 March 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 March 2024. You requested the following:

There are a large number of NZ registered charities and charitable organizations. I am compiling a list of those entities. I'd like to know all of the NZ and offshore based charities that are excluded from paying tax or are paying reduced taxes due to their charitable status. There are companies (business like entities) that are perhaps owned by Brethren's but are not trading in the community with the same tax obligations as other business people. Who are these organizations please? As at 31 March 2024

The tax status of registered charities is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it directly identifies an entity. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

All registered charities in New Zealand appear on the Charities Register, which is available on the Charities Services website (charities.govt.nz) or at the [Charities Register](#). The Register summarises each charity's purposes, activities, sector and includes their annual return which details their income, expenditure, and activities.

Sections CW 41, 42 and 43 of the Income Tax Act 2007 set out the tax benefits available to registered charities. The act is available on the New Zealand legislation website (legislation.govt.nz) or at [Income Tax Act 2007](#).

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you for your request.

Yours sincerely



Richard Philp
Customer Segment Leader