



01 May 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 April 2024. You requested the following:

*... providing information about the number of entities that are currently recognised by the Commissioner of Inland Revenue as a "tax charity".*

*Would it be possible for the Commissioner of the Inland Revenue to publish public information about:*

- 1. The total number of "tax charity" entities, and*
- 2. The number of "tax charities" as defined in paragraph (c) of the definition of tax charity...*

### **Tax Charities at Inland Revenue**

There are two scenarios in which a customer becomes recognised as a tax charity by Inland Revenue:

1. They are registered as a charity with Charities Services at the Department of Internal Affairs under the Charities Act 2005, or
2. They are a non-resident charity that is unable to register under the Charities Act 2005 because their ties to New Zealand are not strong enough; however, they can be granted an income tax exemption by Inland Revenue. These non-resident charities are those defined in paragraph (c) of the definition of tax charity which you reference in your request.

These entities are recorded in Inland Revenue's system and coded as Tax Charities. As of 1 April 2024, Inland Revenue recognises 33,567 entities as tax charities. These figures often change due to new registration and deregistration details being received.

Inland Revenue's records include branches or subsidiaries of national or parent bodies, and non-resident charities (detailed in scenario 2 above) which are not recorded separately and therefore cannot be distinguished.

Inland Revenue's data also includes some historical customers who are not registered under the Charities Act 2005, nor are they non-resident charities with an Inland Revenue approved

exemption; however, our records show these entities coded as a "tax charity". Inland Revenue is currently undertaking remedial work to resolve these historic records.

### **Publication of Charities information**

Inland Revenue does not intend to publish information on the total number of "tax charity" entities or non-resident charities on our website.

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([www.ird.govt.nz](http://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**