

6 June 2025

File Ref: OIA 50434

Tēnā koe 

Official Information Act request

Thank you for your information request dated 14 May 2025. Your request has been considered in accordance with the Official Information Act 1982 (the Act). Your questions and our responses are as follows:

“Proposal of the introduction of tax for unrelated business income for charitable entities.

Please supply the following information, in accordance with the requirements of the Official Information Act 1982 (OIA), in connection with the proposed introduction of tax for unrelated business income for charitable entities (“Tax”):

1. *all advice, briefings and memos sent to Inland Revenue by your Ministry prior to the release by Inland Revenue of the Taxation and the non-for-profit sector paper as issued on 24 February 2025 (“the Issues Paper”);*

The Inland Revenue Department has had no contact with Te Puni Kokiri to provide comment on “Taxation and non-for profit sector paper- the Issues Paper” either before or after 24 February 2025. Therefore, as we hold no information in scope, this part of your request is refused in full under section 18(e) of the Act as the information requested does not exist.

2. *“all advice, briefings and memos given to any Minister or government agency in connection with the Issues Paper including: any and all facts, figures and advice on the estimated impact on not-for profit organisations as a consequence of implementing the Tax;*
 - a) *any and all facts, figures and advice on the estimated revenue as a consequence of implementing the Tax;*
 - b) *any and all facts, figures and advice on the estimated administrative costs of implementing the Tax;*

c) *any examples of other jurisdiction, including their relevance to the New Zealand charities sector; and*"

We have interpreted your request to mean any advice, briefings and memos given to any Minister or government agency specifically relating to the "*Issues Paper*". No information has been identified as in scope of this part of your request. Therefore, this part of your request is refused in full under section 18(e) of the Act as the information requested does not exist.

3. *"Any communications between Minister Potaka and Minister Watts concerning the Tax or the Issues Paper"*.

We have interpreted your request to mean any communication from Te Puni Kokiri between Minister Potaka and Minister Watts concerning the Tax or Issues Paper. There has been no communication regarding the Tax or Issues Paper between Te Puni Kokiri and Minister Potaka or Minister Watts. Therefore, this part of your request is refused in full under section 18(e) of the Act as the information requested does not exist.

I trust my response satisfies your request.

You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

Please note that Te Puni Kōkiri publishes some of its OIA responses on its website, after the response is sent to the requester. The responses published are those that are considered to have a high level of public interest. We will not publish your name, address or contact details.

If you wish to discuss any aspect of your request with us, including this decision, please feel free to contact us at uia@tpk.govt.nz.

Ngā mihi



Paula Rawiri
Hautū, Te Puni Kaupapa | Deputy Secretary, Policy