



12 August 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 30 July 2025. You requested the following:

An Australian Tax Office representative at a charity law conference this week referred to a recent meeting or meetings with NZ Inland Revenue officials regarding charity and other not-for-profit (NFP) matters, including Australia's recent self-review return initiative for NFPs and various other matters.

Could you please confirm/release:

- 1. Confirmation of the meeting(s) and which Australian and NZ agencies and representatives were involved*
- 2. The nature and purpose of the meeting(s) including the agenda(s) and record(s) of the matters discussed*
- 3. Any Inland Revenue proposals or action points arising from the meeting(s)*
- 4. Confirmation of whether any further meeting(s) or cooperation with the ATO and/or any other Australian government agency/ies is scheduled or proposed in relation to any NFP matters.*

Confirmation of the meeting(s) and which Australian and NZ agencies and representatives were involved

Meetings took place in Canberra on the 23rd to the 25th of July 2025 with Inland Revenue, the Australian Tax Office (ATO) and the Australian Treasury concerning taxation and not-for-profits (NFPs). Six Inland Revenue staff attended.

The nature and purpose of the meeting(s) including the agenda(s) and record(s) of the matters discussed

The nature and purpose of the meetings that Inland Revenue attended with the Australian Tax Office and the Australian Treasury was to discuss the tax administration of the Not-for-profit sector, to share ideas and to maintain the international relationship between New Zealand and Australia.

I am withholding, the agenda for the 2 day meeting under the following sections of the OIA, as applicable:

- 9(2)(f)(iv) of the OIA, to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by minister and officials,
- 6(a) of the OIA, to avoid prejudice to the security or defence of New Zealand or the international relations of the government, and
- 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty.

The Australian Tax Office will publish information regarding the meeting on their Not-for-profit Stewardship group website: [Not-for-profit Stewardship Group | Australian Taxation Office](#).

Meeting notes were not taken for these meetings, therefore I am refusing your request for records of the matters discussed under section 18(e) of the OIA, as the information does not exist or cannot be found.

A PowerPoint was prepared, which summarises the key discussion points from these meetings. I am withholding this PowerPoint under section 6(a), 9(2)(f)(iv) and 9(2)(g)(i) of the OIA.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Inland Revenue proposals or action points arising from the meeting(s)

No action points were taken from these meetings for Inland Revenue or the Australian Tax Office however, it was agreed that Inland Revenue and the ATO continue to meet (virtually) every 3 or 4 months.

Confirmation of whether any further meeting(s) or cooperation with the ATO and/or any other Australian government agency/ies is scheduled or proposed in relation to any NFP matters.

No further meetings have been scheduled, however Inland Revenue anticipates meeting virtually later this year.

Right of review

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

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may 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 again for your request.

Yours sincerely



Charles Ngaki
Policy Lead – Māori Perspectives