



27 March 2026



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 February 2026. You requested the following:

- 1. ... all documentation/information held by Inland Revenue that touches on the option of encouraging distribution or addressing "excessive" accumulations by simply enforcing the fiduciary duties, including, but not limited to, all documentation, correspondence (including in particular but not limited to correspondence with Charities Services), memos, emails, reports (including draft reports and including, but not limited to, any reports to Minister(s)), memoranda, papers, research materials, notes or other information regarding any analysis and/or conclusions drawn, and recollections of oral conversations or meetings*
- 2. ... any analysis undertaken by IRD of what specific problem the rules imposing minimum distribution requirements in Canada, Australia and the US were intended to address, whether those rules are actually working in those jurisdictions, and whether the approach taken in any other jurisdiction (given that Australia, Canada and the US are outliers in this respect and most other jurisdictions do not impose these rules) has been analysed and if so, why that approach was not considered superior.*

I acknowledge your further emails of 11 and 12 March 2026 and our meeting with you on 17 March 2026 to discuss your request. As you will recall, we noted that the information you requested is under active consideration. Consequently, we advised that most of the requested information would be unable to be released, and any documents which were released would likely be heavily redacted. We appreciate your engagement with us on this, and note that following our meeting of 17 March we revised the scope of your request to include:

1. A summary of communication between Inland Revenue and the Department of Internal Affairs and Charities Services and the impact their views have on our policy advice,
2. A list of foreign tax authorities or other organisations in overseas jurisdictions who Inland Revenue has communicated with regarding minimum distribution rules, and
3. Submissions from the charities and not-for-profit targeted consultation round.

You confirmed this revised request on 23 March 2026.

Our responses to these three points are set out below.

**Point 1. A summary of communication between Inland Revenue and the Department of Internal Affairs and Charities Services**

Inland Revenue, the Department of Internal Affairs (DIA), and Charities Services have had ongoing discussions about whether Charities Services could increase the enforcement of fiduciary duties to address integrity concerns relating to donor-controlled charities. The views of DIA and Charities Services, as well as submitters, will be included in Inland Revenue's reporting to Ministers.

I can confirm that the specific information relating to these conversations is to be withheld pursuant to section 9(2)(f)(iv) of the OIA, in order to maintain the constitutional convention for the time being which protects confidentiality of the advice tendered by Ministers of the Crown and officials and to ensure orderly and effective conduct of executive government decision-making.

**Point 2. International consultation relating to minimum distribution rules**

Over the last 12 months, Inland Revenue has discussed minimum distribution requirements with policy officials from The Treasury (Australian Government), the Australian Tax Office, His Majesty's Revenue and Customs (United Kingdom), Canada Revenue Agency, and the Department of Finance Canada. The insights gained from these discussions on how minimum distribution rules operate in other jurisdictions would continue to inform our advice to Ministers.

**Point 3. Submissions from the charities and not-for-profit targeted consultation round**

The submissions from the charities and not-for-profit targeted consultation round in November 2025 requested form part of an ongoing policy development process relating to the taxation of the charities and not-for-profit sector. Inland Revenue officials are currently reviewing and analysing these submissions to inform advice to Ministers.

Releasing the submissions at this stage would be likely to prejudice the orderly and effective conduct of executive government decision-making by disclosing material that is still under active consideration and has not yet been assessed or contextualised for Ministers. Additionally, processing the submissions would require a significant amount of resource which would not currently be achievable within the timeframe of this request and would divert policy resources away from reporting to the Minister on these matters. We are therefore refusing your request under section 9(2)(f)(iv) of the OIA, to maintain the constitutional convention for the time being which protects confidentiality of the advice tendered by Ministers of the Crown and officials and to ensure orderly and effective conduct of executive government decision making while that advice is being developed.

Inland Revenue anticipates that the submission material may be proactively released at a later stage. However, as the submissions are currently under active consideration as part of an ongoing policy development process, Inland Revenue has not yet consulted with Ministers on the analysis of the submissions or the appropriate timing and scope of any release.

As this work is still underway, Inland Revenue is not in a position to confirm when proactive release may occur, nor what information may ultimately be released or withheld. Any future release decisions will be made following Ministerial consultation and in accordance with the OIA.

I have considered whether the withholding of this information is outweighed by the public interest, as required by section 9(1) of the OIA, in making it available. While there is a public interest in understanding views expressed during the consultation, I consider that this interest is better served once officials have completed their analysis and advice has been provided to Ministers. At this time, the need to protect the integrity of the policy development and decision-making process outweighs the public interest in immediate release.

### **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](mailto: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](http://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 Ngāki

**Policy Lead, Māori Perspectives**