



10 September 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 August 2024. You requested the following:

Page 51 of <https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2024/2024-taxation-emergency-response-bill/bill-commentary.pdf?modified=20240823040626&modified=20240823040626> states "... Very few New Zealand charities are required to report under the CRS [the Common Reporting Standard adopted by the Organisation for Economic Co-operation and Development Council in June 2023] ..." Please help me to interpret the statement outlined above with more contextual details - ideally the name(s) of entities that are registered under the Charities Act 2005 and required to report under the CRS [the Common Reporting Standard adopted by the Organisation for Economic Co-operation and Development Council in June 2023]

Information withheld or refused

Inland Revenue does not hold information that would enable us to identify under which Act the entities are registered under. Therefore, your request for the name(s) of entities that are registered under the Charities Act 2005 and required to report under the CRS, is refused under section 18(g) of the OIA, as this information is not held by Inland Revenue, and we do not believe it is held by any other agency.

Please note that even if Inland Revenue was able to identify these entities who are registered under the Charities Act 2005 and required to report under the CRS, we would not be able to provide this information as it would be considered sensitive revenue information under section 18 of the Tax Administration Act 1994.

Further information on the CRS

The CRS affects both the due diligence obligations and reporting obligations of in-scope entities. A charity would have to meet a relevant definition (for example, be a "financial institution" or otherwise hold an account with a financial institution) to become in-scope of CRS obligations.

Inland Revenue publishes guidance on our website that you may find helpful. This can be found here: [Automatic Exchange of Information and the Common Reporting Standard \(ird.govt.nz\)](https://www.ird.govt.nz/automatic-exchange-of-information-and-the-common-reporting-standard). This includes guidance at paragraph 11.2.2 on how the CRS applied to charitable trusts.

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 (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



Raelene Stewart

Customer Segment Leader, Micro Business