

1 September 2026



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 5 August 2026. You requested the following:

...copies of all internal documents, advice, analysis, and correspondence held by Inland Revenue relating to the policy options considered but not progressed in the development of the Regulatory Impact Statement: Taxation and the not-for-profit sector: Changing donation tax credit policy settings, which is attached.

Specifically, I am seeking documentation relating to the following options referenced on page 2 of that RIS:

- 1. Removing certain charitable purposes from eligibility for donation tax concessions*
- 2. Introducing multiple tax credit rates*
- 3. Introducing a United Kingdom-style gift aid scheme*

This request covers all relevant documents including but not limited to briefing papers, policy advice, working papers, ministerial correspondence, meeting notes, and any analysis of the fiscal, legal, or practical implications of the above options.

...the papers prepared for Ministers showing analysis of proposed changes to the tax position for charities announced in the May budget.

Information publicly available

The documents you have requested form part of the *Charities and not-for-profit changes (including donation tax credit changes)* section of Inland Revenue's 2026 Budget information release. These documents listed on the next page form part of the 92 documents that will be released as part of that publication. As such, these documents are refused under section 18(d) of the OIA, as the information will soon be publicly available on Inland Revenue's Tax Policy website www.taxpolicy.ird.govt.nz.

Additional to the list of documents in Inland Revenue's 2026 Budget information release, the report *IR2026/062 T2026/539 Taxation and the not-for-profit sector: Recommendations following targeted consultation* is included in the Government's 2026 Budget information release. As such, this report is refused under section 18(d) of the OIA, as the report will soon be publicly available on the Budget 2026 website www.budget.govt.nz.

Reference	Document	Date
IR2024/110	Charities and not-for-profits overview	20/03/2024
IR2024/161	Volunteers and honoraria: advice and response to the Minister for the Community and Voluntary Sector	10/04/2024
IR2024/237	Tax policy options for the not-for-profit sector	17/07/2024
IR2024/238	The income tax treatment of not-for-profit member transactions and options for simplification	17/07/2024
IR2024/199, T2024/2396	Charity business income tax exemption	30/08/2024
BN2024/387, CVS20244176	Overview of 'charitable purpose' under the Charities Act 2005	20/09/2024
IR2024/359	Donation tax concession caps	20/09/2024
IR2024/360	Donor-controlled charities	20/09/2024
IR2024/454	Charities and not-for-profits: Proposed 2025 public consultation	05/12/2024
BN2024/504	Charities and not-for-profits consultation: Scope and timing changes	11/12/2024
IR2024/482, T2024/3292	Reducing expenditure on donation tax concessions	11/12/2024
BN2025/032	Summary of the "charity business income tax exemption" issue	31/01/2025
BN2025/042	Taxation and the not-for-profit sector: Updated officials' issues paper and timeline	07/02/2025
BN2025/047	Revenue impact of charity business income and other not-for-profit income tax exemption proposals	10/02/2025
BN2025/044	Reducing expenditure on donation tax credits - follow up advice	11/02/2025
IR2025/079, T2025/635	Reducing expenditure on donation tax credit – further advice on options	13/03/2025
BN2025/135	Taxation of not-for-profits: Possible in-principle decisions	21/03/2025
BN2025/149	Reducing expenditure on donation tax credits – impact if school activity donations are treated differently	28/03/2025
BN2025/155	Reducing expenditure on donation tax credits – delivery of an option to retain current donation tax credit entitlements for school donations	31/03/2025
IR2025/146	Taxation and the not-for-profit sector – submission summary and next steps	04/04/2025

Reference	Document	Date
IR2025/169	Charities and NFPs tax issues announcements	17/04/2025
BN2025/213	Not-for-profits: Inland Revenue advice to submitters and stakeholders	06/05/2025
IR2025/257	Taxation and the not-for-profit sector: Recommendations from officials	28/08/2025
IR2025/258	Taxation and the not-for-profit sector: Supplementary Report	28/08/2025
BN2025/385	Taxation and the not-for-profit sector: Draft media statement, Q&A and proactive release	16/10/2025
BN2025/411	Taxation and the not-for-profit sector: Timelines and consultation	16/10/2025
BN2025/443	Not-for-profits: Inland Revenue advice to the sector during targeted consultation	30/10/2025
BN2026/060	Taxation and the not-for-profit sector: Virtual meetings with submitters	25/02/2026
IR2026/083	Taxation and the not-for-profit sector: Interim update and possible lines of communication	13/03/2026
IR2026/062, T2026/539	Taxation and the not-for-profit sector: Recommendations following targeted consultation	27/03/2026
BN2026/119	Taxation and not-for-profit sector draft Regulatory Impact Statements	09/04/2026

The following documents are refused under section 18(d) of the OIA, as the information is publicly available on Inland Revenue's website.

Reference	Document	Link
BN2025/030	Proposed content and timing of "Taxation and the not-for-profit sector: officials' issues paper"	2026-03-03-all-docs-to-ministers-offices-and-cabinet-on-taxing-not-for-profits-also-not-charities.pdf
BN2025/035	Charities and not-for-profits: First draft consultation document and timeline	2026-03-03-all-docs-to-ministers-offices-and-cabinet-on-taxing-not-for-profits-also-not-charities.pdf
IR2025/039	Release of Issues Paper – Taxation and the not-for-profit sector	Taxation and the not-for-profit sector – information release
BN2025/270	Information release for review: Submissions on the Taxation and the not-for-profit sector officials' issues paper	2025-09-02-ir2025-187-ir2025-190-ir2025-200-bn2025-248.pdf

Reference	Document	Link
BN2025/304	Communications plan: Proactive release of submissions on "Taxation and the not-for-profit sector" Issues Paper	2025-09-05-bn2025-304-submissions-on-issues-paper-and-bn2025-330.pdf
BN2025/454	Taxation and the not-for-profit sector: Targeted consultation release	2026-02-10-copies-of-ir2025-163-ir2025-332-ir2025-431-ir2025-445-bn2025-451.pdf

Some information has been removed from the documents listed above, on the OIA grounds described in the documents.

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



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