

1 September 2026



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 6 August 2026. You requested the following:

I request copies of any advice, briefings, internal memos, or reports prepared by or provided to Inland Revenue concerning the following:

Between 1 January 2023 and present: the tax-exempt status of religious organisations or they apply to religious entities;

Between 24 February 2025 (the date of the Officials' Issues Paper "Taxation and the not-for-profit sector") and present: any advice relating to unrelated business or trading income earned by religious organisations or their affiliated entities, including in connection with that Issues Paper and any subsequent policy work;

Between 1 January 2023 and present: any specific consideration, review, or advice regarding the tax status of a named church, denomination, or religious entity (please include the name of any entity referenced, where this does not breach taxpayer secrecy obligations under section 18 of the Tax Administration Act 1994).

My interpretation of your request is for policy advice Inland Revenue drafted for ministers, internal documents drafted to support advice to ministers, and for any policy advice that was provided to Inland Revenue in relation to the tax-exempt status of religious organisations and unrelated business income of a charity.

Information refused

As you know, public views were sought about the [Officials' Issues Paper: Taxation and the not-for-profit sector](#), which included proposals relating to specific income tax exemptions and the unrelated business income of a charity. The submissions are published on Inland Revenue's Tax Policy website [Submissions received on Taxation and the not-for-profit sector](#). While these submissions are not treated as formal advice, they were considered as part of the decision-making process.

Inland Revenue did not receive any formal advice from external stakeholders in relation to the tax-exempt status of religious organisations and the unrelated business income of a charity. As such, your request for advice Inland Revenue received is refused under section 18(e) of the OIA, that the document alleged to contain the information requested does not exist.

Information publicly available

The additional 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 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.

Reference	Document	Date
IR2024/237	Tax policy options for the not-for-profit sector	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
IR2024/454	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
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
BN2025/135	Taxation of not-for-profits: Possible in-principle decisions	21/03/2025
IR2025/146	Taxation and the not-for-profit sector – submission summary and next steps	04/04/2025
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

The documents on the following page 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
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

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

Right of review

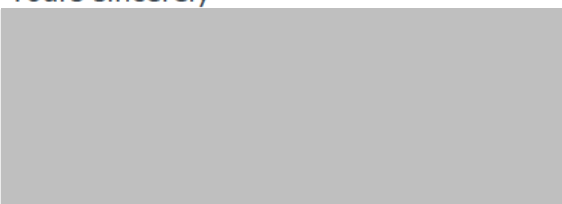
If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

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



Charles Ngāki

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