Cabinet Economic Development Committee

Minute of Decision

This document contains information for the New Zealand Cabinet. It must be treated in confidence and handled in accordance with any security classification, or other endorsement. The information can only be released, including under the Official Information Act 1982, by persons with the appropriate authority.

Overseas Donee Status: New Additions for Inclusion in the Next Available Taxation Bill

Portfolio   **Revenue**

On 3 April 2019, the Cabinet Economic Development Committee:

1   **agreed** that the following charities are granted overseas donee status and listed in schedule 32 of the Income Tax Act 2007:

    1.1   Little Brothers and Sisters International;

    1.2   Partners Relief and Development – New Zealand;

    1.3   Project Moroto;

    1.4   UN Women National Committee Aotearoa New Zealand Incorporated;

2   **agreed** that the charities listed above have overseas donee status from the 2019–20 and following income years (starting 1 April 2019);

3   **noted** that the above proposals have the following estimated fiscal cost, which will be treated as a forecasting change:

	$million – increase/(decrease)				
Vote Revenue Minister of Revenue	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23 & outyears**
Crown Revenue and Receipts: Tax Revenue	(0.000)	(0.106)	(0.143)	(0.197)	(0.223)

4   **agreed** to include the charities listed in paragraph 1 in the next omnibus taxation bill scheduled for introduction in mid-2019;

5   **invited** the Minister of Revenue to issue drafting instructions to Inland Revenue to give
         effect to the above proposals.

Janine Harvey
Committee Secretary

Present:
Hon Kelvin Davis
Hon Grant Robertson (Chair)
Hon Phil Twyford
Hon David Parker
Hon Nanaia Mahuta
Hon Stuart Nash
Hon Iain Lees-Galloway
Hon Jenny Salesa
Hon Damien O'Connor
Hon Julie Anne Genter
Hon Eugenie Sage

Officials present from:
Officials Committee for DEV

Hard-copy distribution:
Minister of Revenue