

Tax Working Group Public Submissions Information Release

Release Document

September 2018

taxworkinggroup.govt.nz/key-documents

Key to sections of the Official Information Act 1982 under which information has been withheld.

Certain information in this document has been withheld under one or more of the following sections of the Official Information Act, as applicable:

- [1] 9(2)(a) - to protect the privacy of natural persons, including deceased people;
- [2] 9(2)(k) - to prevent the disclosure of official information for improper gain or improper advantage.

Where information has been withheld, a numbered reference to the applicable section of the Official Information Act has been made, as listed above. For example, a [1] appearing where information has been withheld in a release document refers to section 9(2)(a).

In preparing this Information Release, the Treasury has considered the public interest considerations in section 9(1) of the Official Information Act.

Submission by Ian Kuperus to the Tax Working Group

Charities- Support for Submission by Talia Smart

I write in support of the submission made by Talia Smart that I am aware of through the Robin Oliver Tax Policy Scholarship programme. Through the Wilberforce Foundation I have been involved in the charitable sector for over 15 years and am involved in the support of over 50 charities.

Talia advocates for a tighter charities regime that defers the tax break on business income until such time as funds are actually spent in the charitable sector - as opposed to being accumulated by a charity.

I believe that a strong charitable sector is good for New Zealand as a whole but think that a tighter charities tax regime as proposed by Talia will not threaten that- indeed it could save the sector from being undermined by inappropriate use.