

Tax Working Group Public Submissions Information Release

Release Document

September 2018

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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.

30 April 2018

Sir Michael Cullen
Tax Working Group
PO Box 3724
Wellington 6140

Dear Sir Michael,

This is a submission from Transparency International New Zealand, TINZ, to let you know some of the tax topics that are of major importance to it. We would welcome an opportunity to present our submission and to go into more detail about the basis for our position.

TINZ wishes to emphasise three points:

1. Genuine charities are those who work for the greater good that goes beyond providing services that are of private benefit to an individual. There are strong reasons for their income to be outside the base subject to income tax including that they provide public goods which complement what might otherwise be provided by a government and/or in the case of the monitoring role played by Transparency International NZ, are appropriately provided independently of government;
2. The continuation of uncapped rebates for donations supports New Zealanders to continue to be generous givers, enabling organisations like TINZ to focus on the achievement of outcomes for the wider public good;
3. Consideration should be given to making memberships and subscriptions to genuine charities tax deductible to individuals. This would end the anomaly where memberships to businesses are tax deductible.

Warm regards,

Suzanne Snively, ONZM
Chair
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Transparency International New Zealand (TINZ)

Stephanie Hopkins
General Manager
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