Version
as at 6 June 2026

Charities (Fees and Other Matters) Regulations 2006

(SR 2006/301)

Act name: amended, on 25 February 2012, by regulation 19(2)(a) of the Charities Amendment Act 2012 (2012 No 4).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 25th day of September 2006

Present:
His Excellency the Governor-General in Council

Pursuant to sections 42 and 73 of the Charities Act 2005, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Department of Internal Affairs.

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[Revoked]

Regulations

1 Title

These regulations are the Charities (Fees and Other Matters) Regulations 2006.

Regulation 1: amended, on 25 February 2012, by regulation 19(3) of the Charities Amendment Act 2012 (2012 No 4).

2 Commencement

These regulations come into force on 1 November 2006.

3 Interpretation

(1) In these regulations, **Act** means the Charities Act 2005.

(2) Unless the context otherwise requires, terms and expressions that are used but not defined in these regulations but that are defined in the Act have the same meaning as in the Act.

Fees

4 Fee for filing annual return

(1) The fee payable by a charitable entity or by a charitable entity that is a single entity with an annual gross income of $10,000 or more for filing an annual return is,—

(a) in the case of an electronic return, $50:

(b) in the case of a non-electronic return, $75.

(2) The fee must be paid to the chief executive.

(3) The fee includes goods and services tax.

Regulation 4(2): amended, on 1 July 2012, by section 16(3) of the Charities Amendment Act (No 2) 2012 (2012 No 43).

Forms

[Revoked]

Heading: revoked, on 25 February 2012, by regulation 19(4) of the Charities Amendment Act 2012 (2012 No 4).

5 Forms

[Revoked]

Regulation 5: revoked, on 25 February 2012, by regulation 19(5) of the Charities Amendment Act 2012 (2012 No 4).

6 Information or documents required by forms

[Revoked]

Regulation 6: revoked, on 25 February 2012, by regulation 19(5) of the Charities Amendment Act 2012 (2012 No 4).

7 Forms that must be signed by officer

[Revoked]

Regulation 7: revoked, on 25 February 2012, by regulation 19(5) of the Charities Amendment Act 2012 (2012 No 4).

Other matters

8 Search criteria for register of charitable entities

[Revoked]

Regulation 8: revoked, on 6 June 2026, by section 30 of the Regulatory Systems (Internal Affairs) Amendment Act 2026 (2026 No 26).

9 Administrative penalties

(1) The penalty for a failure by a charitable entity to send or deliver to the chief executive a notice of change required under section 40(1) of the Act within 3 months is $100.

(2) The penalty for a failure by a charitable entity to send or deliver to the chief executive an annual return under section 41 of the Act within 6 months after each balance date of the entity is $200.

Regulation 9(1): amended, on 1 July 2012, by section 16(3) of the Charities Amendment Act (No 2) 2012 (2012 No 43).

Regulation 9(2): amended, on 1 July 2012, by section 16(3) of the Charities Amendment Act (No 2) 2012 (2012 No 43).

Schedule
Forms

[Revoked]

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Schedule: revoked, on 25 February 2012, by regulation 19(6) of the Charities Amendment Act 2012 (2012 No 4).

Martin Bell,
for Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 28 September 2006.

Notes

1 General

This is a consolidation of the Charities (Fees and Other Matters) Regulations 2006 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Regulatory Systems (Internal Affairs) Amendment Act 2026 (2026 No 26): section 30

Charities Amendment Act (No 2) 2012 (2012 No 43)

Charities Amendment Act 2012 (2012 No 4)

Wellington, New Zealand:
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