

Version  
as at 1 July 2025



**Charities (Taxation and Charities Review Authorities—  
Appeals Process) Regulations 2024**  
(SL 2024/131)

Cindy Kiro, Governor-General

**Order in Council**

At Wellington this 1st day of July 2024

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 73 of the Charities Act 2005 on the advice and with the consent of the Executive Council.

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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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## Regulations

### 1 Title

These regulations are the Charities (Taxation and Charities Review Authorities—Appeals Process) Regulations 2024.

### 2 Commencement

These regulations come into force on 5 July 2024.

### 3 Interpretation

In these regulations, unless the context otherwise requires,—

**Act** means the Charities Act 2005

**Registrar** or **Registrar of the Authority** means a Registrar or Deputy Registrar of an Authority.

### 4 Filing fee

The fee to file a notice of appeal under section 58C of the Act is \$180 exclusive of goods and services tax.

Regulation 4: amended, on 1 July 2025, by regulation 4 of the Charities (Taxation and Charities Review Authorities—Appeals Process) Amendment Regulations 2025 (SL 2025/97).

### 5 Power to waive filing fee in whole or part

- (1) The appellant may apply to the Registrar for a waiver of the filing fee payable under section 58C of the Act.
- (2) The Registrar may waive, in whole or in part, the filing fee payable by the appellant if they are satisfied,—
  - (a) on the basis of one of the criteria specified in subclause (3), that the appellant is unable to pay the fee; or
  - (b) that the proceeding,—
    - (i) on the basis of one of the criteria specified in subclause (4), concerns a matter of genuine public interest; and
    - (ii) is unlikely to be commenced or continued unless the fee is waived, in whole or in part.
- (3) For the purposes of this regulation, an appellant is unable to pay the filing fee if they—
  - (a) have been granted legal aid for the matter for which the fee is payable; or

- (b) are dependent for the payment of their living expenses on a specified benefit (as defined in section 198(3) of the Social Security Act 2018) that is jobseeker support, sole parent support, a supported living payment, or an emergency benefit; or
  - (c) are wholly dependent for the payment of their living expenses on New Zealand superannuation under the New Zealand Superannuation and Retirement Income Act 2001; or
  - (d) are wholly dependent for the payment of their living expenses on a veteran's pension under the Veterans' Support Act 2014; or
  - (e) would otherwise suffer undue financial hardship if they paid the fee.
- (4) For the purposes of this regulation, a proceeding concerns a matter of genuine public interest if—
- (a) the proceeding has been or is intended to be commenced to determine a question of law that is of significant interest to the public or to a substantial section of the public; or
  - (b) the proceeding—
    - (i) raises issues of significant interest to the public or to a substantial section of the public; and
    - (ii) has been or is intended to be commenced by an organisation that, by its governing enactment, constitution, or rules, is expressly or by necessary implication required to promote matters in the public interest.
- (5) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

## **6 Payment of filing fee may be postponed**

- (1) This regulation applies to an appellant who is waiting for an application for a waiver of a filing fee under regulation 5(1) to be determined.
- (2) The appellant may apply to the Registrar to postpone the payment of the relevant fee until the date on which they are notified of the determination.
- (3) The Registrar may exercise the power under subclause (2) if they are satisfied that the appellant would be prejudiced if the matter to which the fee relates did not proceed before the determination.
- (4) An application under subclause (2) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

## **7 Recovery of postponed filing fee**

- (1) This regulation applies to a fee that has been postponed under regulation 6.

- (2) If the effect of a determination under regulation 5 is that the fee is not to be waived, or is to be waived only in part,—
  - (a) the fee (or the balance of the fee, if applicable) must be paid, without delay, to the Authority; and
  - (b) the fee (or the balance of the fee, if applicable) is recoverable as a debt due to the Crown in any court of competent jurisdiction; and
  - (a) the appellant may not take a step in the proceeding to which the fee relates unless the fee (or the balance of the fee, if applicable) is paid.

### **8 Power to refund filing fee in whole or in part**

- (1) This regulation applies to an appellant who has paid a filing fee under section 58C of the Act.
- (2) The appellant may apply to the Registrar to refund the fee that has been paid.
- (3) The Registrar may refund the fee that has been paid, in whole or in part, if the Registrar is satisfied that—
  - (a) the appellant has not made an application under regulation 5 for a waiver of the fee; and
  - (b) the fee would have been waived, in whole or in part, if an application had been made; and
  - (c) the criteria that would have justified the waiver, in whole or in part, still apply at the date of the application for the refund.
- (4) An application under subclause (2) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

### **9 Power to proceed if party fails to attend case management conference**

- (1) If any party fails to appear or be represented at a case management conference before an Authority in respect of an appeal under section 58A of the Act, the Authority may—
  - (a) adjourn the hearing; or
  - (b) determine the preliminary issues in the absence of the party who failed to appear or be represented; or
  - (c) if it is the appellant who fails to appear or be represented, dismiss the appeal.
- (2) If an Authority determines the preliminary issues under subclause (1)(b) or dismisses an appeal under subclause (1)(c) in the absence of any party, the Authority on the application of that party may, if the Authority thinks fit, grant a rehearing of the preliminary issues or set down the dismissed appeal for a hearing.

- (3) An application for a rehearing or the setting down of a new hearing under subclause (2) must be made no later than 20 working days after the date of the Authority's determination or dismissal of the appeal.
- (4) If a rehearing is granted or a new hearing set down under subclause (2), the determination of the Authority made on the initial hearing, or its dismissal of the appeal, immediately ceases to have effect.

Rachel Hayward,  
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 4 July 2024.

## Notes

### **1** *General*

This is a consolidation of the Charities (Taxation and Charities Review Authorities—Appeals Process) Regulations 2024 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*

Charities (Taxation and Charities Review Authorities—Appeals Process) Amendment Regulations 2025 (SL 2025/97)