



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

Cindy Kiro, Governor-General

Order in Council

At Wellington this 19th day of May 2025

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.

Contents

		Page
1	Title	1
2	Commencement	1
3	Principal regulations	2
4	Regulation 4 amended (Filing fee)	2

Regulations

1 Title

These regulations are the Charities (Taxation and Charities Review Authorities—Appeals Process) Amendment Regulations 2025.

2 Commencement

These regulations come into force on 1 July 2025.

3 Principal regulations

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

4 Regulation 4 amended (Filing fee)

In regulation 4, replace “\$173.91” with “\$180”.

Nicola Purvis,
Acting Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations but is intended to indicate their general effect.

These regulations, which come into force on 1 July 2025, amend the Charities (Taxation and Charities Review Authorities—Appeals Process) Regulations 2024.

These regulations increase the fee payable for filing a notice of appeal with the Taxation and Charities Review Authority under section 58C of the Charities Act 2005 from \$173.91 to \$180 (excluding goods and services tax).

The fee is being increased by an inflation adjustment of 3.65%, which is based on a weighted average of the Labour Cost Index and the Producer Price Index. The new fee has been calculated so that, once goods and services tax is added to it, the fee is rounded to the nearest dollar.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 22 May 2025.

These regulations are administered by the Department of Internal Affairs.