

**Reprint  
as at 1 July 2012**



**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**

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

**These regulations are administered by the Department of Internal Affairs.**

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## 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**

The register of charitable entities may be searched by reference to the following criteria:

- (a) the sector in which the charitable entity operates:
- (b) the activities that the charitable entity undertakes:
- (c) the beneficiaries of the charitable entity:
- (d) the area of operation of the charitable entity:
- (e) any former name of the charitable entity:
- (f) the address for service or any former address for service of the charitable entity:

- (g) the name of a former officer of the charitable entity (for example, a surname, family name, first name, given name, or body corporate name).

## **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).

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## **Schedule Forms**

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*[Revoked]*

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.

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## **Notes**

### **1 *General***

This is a reprint of the Charities (Fees and Other Matters) Regulations 2006. The reprint incorporates all the amendments to the regulations as at 1 July 2012, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, *see* <http://www.pco.parliament.govt.nz/reprints/>.

### **2 *Status of reprints***

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

### **3 *How reprints are prepared***

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

#### **4 Changes made under section 17C of the Acts and Regulations Publication Act 1989**

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
  - indentation
  - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
  - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
  - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

**5 *List of amendments incorporated in this reprint  
(most recent first)***

Charities Amendment Act (No 2) 2012 (2012 No 43)  
Charities Amendment Act 2012 (2012 No 4)

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