

Starting a charitable trust



You make application to incorporate a trust under the Charitable Trusts Act 1957 by sending a number of documents to the Registrar of Incorporated Societies.

There are different filing requirements depending on whether you are [applying for incorporation of trustees as a board or incorporation of a society as a board](#).

The address you should send your documents to is:

Registrar of Incorporated Societies
Ministry of Economic Development
National Processing Centre
Private Bag 92061
Victoria Street West
Auckland 1142

[Getting started - what you need to do before you can register](#)

A charitable trust may be established by individuals or an unincorporated society to benefit a charitable cause of their choosing. Before deciding to register as a charitable trust board you should determine whether a board is the appropriate corporate entity for you or your group to achieve its purposes and objectives.

[Charitable purpose - what can a charitable trust do?](#)

To be registered under the Charitable Trust Act 1957, a trust must exist principally or exclusively for a charitable purpose or a purpose that is religious or educational.

[Choosing a name](#)

Before finalising your trust's name you need to be sure that the name you choose will be allowed to be used by your trust.

[Rules and trust deeds of charitable trusts](#)

The Charitable Trusts Act 1957 requires every charitable trust to provide the Registrar of Incorporated Societies with a copy of the documents that show the general purposes of the trustees or society. In the case of a society applying for incorporation as a charitable trust, they must also provide a copy of the document that sets out the constitution of the society.

[What must be included in your application?](#)

There is no online service for applying to register a charitable trust. You will need to complete some paper forms and send them to the Registrar.

[Forms for starting a charitable trust](#)

Access forms and fees for both incorporated societies and charitable trusts.

[What are the differences between incorporation of trustees or members of a society as a board?](#)

The Charitable Trusts Act 1957 has different procedures for trustees who apply and for members of a society who apply to incorporate as a charitable trust board.

[How does my charitable organisation qualify for a tax exemption?](#)

If an Incorporated Society or Charitable Trust benefits the community in a charitable way and meets certain criteria outlined by Inland Revenue, they may be granted a non-profit tax exemption.