



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.

There are generally three main conditions that a charitable organisation must meet in order to qualify for an exemption:

- The organisation's aims and activities must be exclusively charitable
- None of the organisation's income or funds may be used (or be available for use) to benefit any of its members, trustees or associates
- From 1 July 2008 charitable organisations must be registered with the Charities Commission

For more information on tax exemptions for charitable organisations visit the [Inland Revenue website](#).