

# Not-for-Profit Seminar Series 2015

## Seminar 4

### Taxation issues for charities and not-for-profit organisations

*Victoria University of Wellington, Government Buildings, Lecture Theatre 1, 15 Lambton Quay, Wellington  
Thursday, 26 February 2015*

At the last seminar in the Series, many participants noted the need for more informed discussion about tax issues in the sector.

This seminar will provide the opportunity for this and will cover:

- GST issues for not-for-profit entities in relation to branch registration and revenue generation
- Remuneration and tax
- Donations – definitions, overseas donations and donee status
- Tax obligations in relation to de-registration from Charities Services (especially if this is due to an organisational re-structure)

Seminar Series website: <http://www.victoria.ac.nz/sacl/about/events/nfp-seminar-series/seminar-4>

CAGTR website: <http://www.victoria.ac.nz/sacl/cagtr/>

# SEMINAR 4: Taxation issues for charities and not-for-profit organisations

Thursday, 26 February 2015

All presentations will be held in GB LT 1

8.15 – 8.45am	<b>Registration and Breakfast [GB Foyer]</b>
8.45 – 9.15am	<b>Opening Address – Hon Todd McLay, Minister of Revenue</b> <span style="float: right;">Chair: Tony van Zijl</span>
	Rotorua MP Hon Todd McClay is Minister of Revenue, Minister for State Owned Enterprises, Associate Minister of Foreign Affairs, and Associate Minister of Trade. Hon McLay will focus on the medium-term tax developments for not-for-profit entities in New Zealand, as well as other matters affecting the sector which he is intending to pursue over his current term.
9.15 – 10.15am	<b>Session 1: Current Tax Issues facing NFP entities</b> <span style="float: right;">Chair: Carolyn Cordery</span>
	<b><i>GST issues, Remuneration/FBT issues, Income Tax issues, charity registration issues and other topical tax issues for NFP entities.</i></b> <b><i>Sue Barker</i></b> , Sue Barker Charities Law. Sue is a Barrister and Solicitor and the co-author of The Law and Practice of Charities in New Zealand. <b><i>Phil Fisher</i></b> , Tax Team. Phil has particular expertise in tax-structuring for better community outcomes, tax-efficient remuneration packages and the taxation treatment of allowances, payments and benefits.
	<b>Q&amp;A</b>
10.15 – 10.30am	<b>Morning Tea [GB Foyer]</b>
10.30 – 11.30am	<b>Session 2: Panel Discussion on current tax issues</b> <span style="float: right;">Chair: Kevin Simpkins</span>
	<b><i>Sue Barker</i></b> , Director, Sue Barker Charities Law <b><i>Phil Fisher</i></b> , Director, Tax Team <b><i>Charles Ngaki</i></b> , Senior Policy Analyst, Inland Revenue Department <b><i>John Shewan</i></b> , Adjunct Professor, School of Accounting and Commercial Law
11.30 – 11.45am	<b>Closing Review – Associate Professor David White, School of Accounting and Commercial Law</b>

## Seminar Series Organising Committee:

Vanessa Borg, Centre for Accounting, Governance and Taxation Research (Phone: +64 4 463 5078, [vanessa.borg@vuw.ac.nz](mailto:vanessa.borg@vuw.ac.nz))

Carolyn Cordery, Member, NZ Accounting Standards Board and Associate Professor, School of Accounting and Commercial Law (SACL), Victoria Business School

Kevin Simpkins, Adjunct Professor, School of Accounting and Commercial Law (SACL), Victoria Business School

Tony van Zijl, Professor, School of Accounting and Commercial Law (SACL), and Director, Centre for Accounting, Governance and Taxation Research