



Charities Services / Inland Revenue Webinar – 27 August 2019

# Charities and not-for-profits who carry out some of their purposes overseas: Know your tax obligations

## Links to useful resources

### Webinar

- [Recording of the webinar](#)
- [Hand out of the webinar](#)
- [Information on our upcoming webinars](#)

### Links to useful resources on the Inland Revenue website

- OECD [List of developing countries](#)
- Information about how to [apply for overseas donee status](#)  
This page also includes a link to the overseas donee status request form IR464
- [Guidance for charitable bodies seeking overseas donee status](#)  
This page contains detailed guidelines for the use of Cabinet criteria for determining eligibility for inclusion in Schedule 32
- [News and updates for charities and not-for-profits](#)  
This page will alert you to the latest tax changes affecting charities and not-for-profits
- [Not-for-profit and charitable organisations working overseas](#)  
This page summarises tax rules for donee status, charities claiming a business income tax exemption, charities with a student loan borrower working overseas, non-resident charities and advice on how to protect your organisation's funds from terrorism
- [Charitable organisations and the student loan scheme](#)  
This page provides information about how to apply for your volunteers to be exempted from student loan interest
- [Volunteering overseas when I have a student loan](#)
- [Working for a charity overseas when you have a student loan](#)
- [Getting an exemption as a non-resident charity](#)
- Charitable and donee organisations (IR255) [booklet](#)

- [Donations: what is required to establish and maintain a fund under s LD 3\(2\)\(c\) of the Income Tax Act 2007?](#)
- [Income tax – donee organisations – meaning of wholly or mainly applying funds to specified purposes in NZ](#)

## More information

- Join us on [Facebook](#) for information and updates relevant to registered charities
- Sign up to our [newsletter](#)
- Sign up to our [blog](#)
- Contact us at: [info@charities.govt.nz](mailto:info@charities.govt.nz)