



Username: [REDACTED]

27 June 2016

CHARITIES SERVICES  
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Website [www.dia.govt.nz](http://www.dia.govt.nz); [www.charities.govt.nz](http://www.charities.govt.nz)

Warwick Macale  
Thames/Hauraki Health and Disability Resource Centre Trust  
PO Box 535  
Thames 3540

Dear Warwick

**Request to remove Thames/Hauraki Health and Disability Resource Centre Trust from the Charities Register**

We have received a request that Thames/Hauraki Health and Disability Resource Centre Trust (CC37069) should be removed from the Charities Register.

If you wish us to proceed with removing Thames/Hauraki Health and Disability Resource Centre Trust from the Register, you do not need to take any further action. The deregistration will take effect from Monday, 11 July. I encourage you to read the information below about the consequences for and obligations of Thames/Hauraki Health and Disability Resource Centre Trust following deregistration.

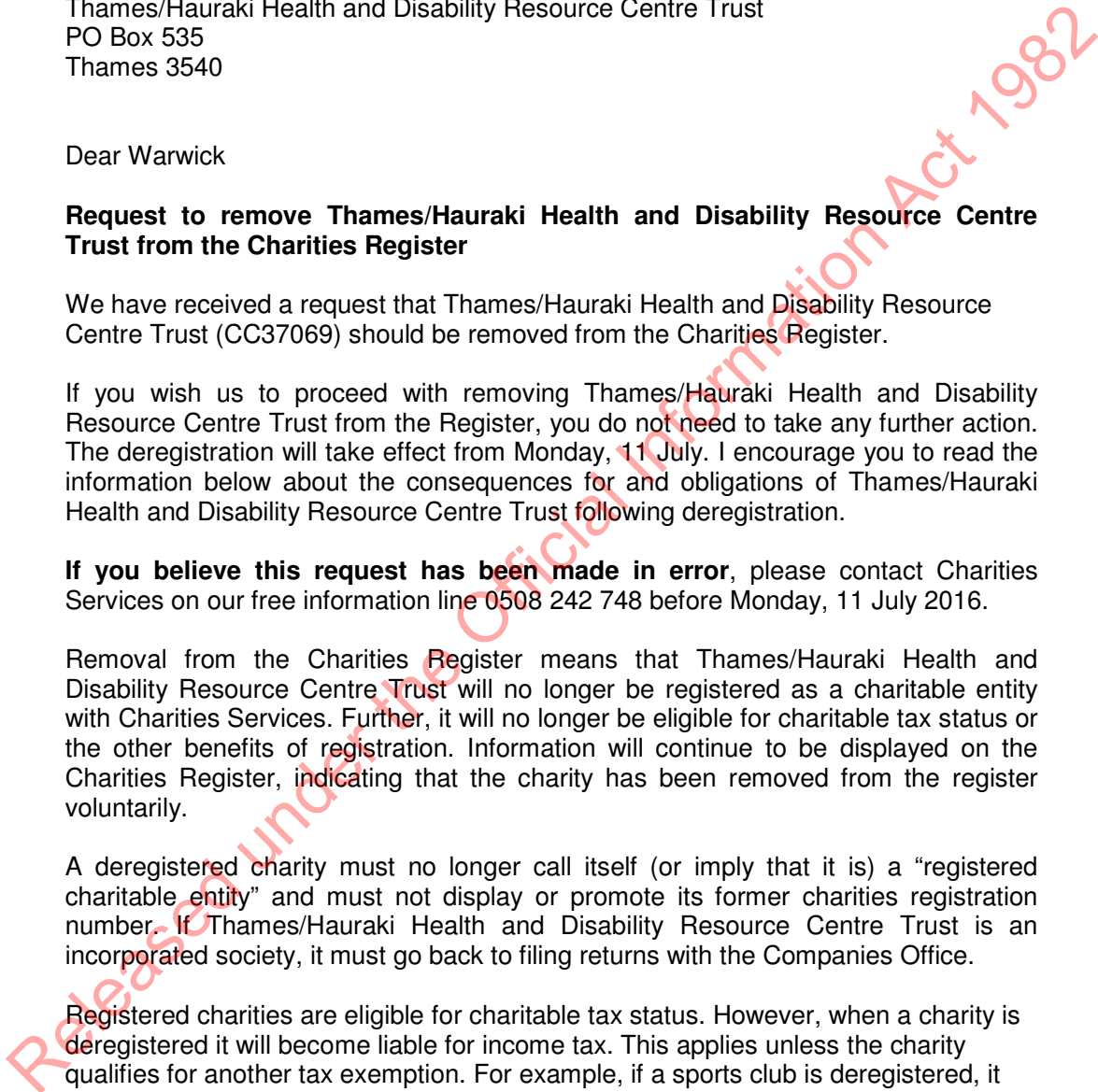
**If you believe this request has been made in error**, please contact Charities Services on our free information line 0508 242 748 before Monday, 11 July 2016.

Removal from the Charities Register means that Thames/Hauraki Health and Disability Resource Centre Trust will no longer be registered as a charitable entity with Charities Services. Further, it will no longer be eligible for charitable tax status or the other benefits of registration. Information will continue to be displayed on the Charities Register, indicating that the charity has been removed from the register voluntarily.

A deregistered charity must no longer call itself (or imply that it is) a "registered charitable entity" and must not display or promote its former charities registration number. If Thames/Hauraki Health and Disability Resource Centre Trust is an incorporated society, it must go back to filing returns with the Companies Office.

Registered charities are eligible for charitable tax status. However, when a charity is deregistered it will become liable for income tax. This applies unless the charity qualifies for another tax exemption. For example, if a sports club is deregistered, it might instead qualify for a tax exemption as an amateur sports body.

Recent changes to tax legislation means that a deregistered charity may also need to pay a one-off tax on the accumulated assets that are held as at the date of deregistration. A deregistered charity has 12 months to distribute those assets to another registered charity or give assets to charitable purposes. Assets which have not been distributed within 12 months of deregistration will be taxed.



Alternatively, if the charity re-applies and is again registered as a charity within 12 months of deregistration, it will not be taxed on its accumulated assets.

A deregistered charity may also lose its eligibility to provide receipts for donees to claim tax rebates.

Charities Services advises Inland Revenue and the Companies Office (for incorporated societies, charitable trusts, and companies) when charities are deregistered.

I strongly advise that you contact Inland Revenue to discuss the tax situation if the charity holds assets. Further information is available on Inland Revenue's website at <http://www.ird.govt.nz/charitable-organisations/chart-orgs-deregister/>

If Thames/Hauraki Health and Disability Resource Centre Trust is winding up or liquidating as a charity, you should seek independent advice as to the final disposition of its assets. Thames/Hauraki Health and Disability Resource Centre Trust should follow its legal rules carefully in how it disposes of any surplus, and this should be to charitable purposes only.

If Thames/Hauraki Health and Disability Resource Centre Trust is incorporated as a trust board or society, you should review the information available on the Companies Office's website at:

<http://www.societies.govt.nz/cms/charitable-trusts/ending-a-charitable-trust>

<http://www.societies.govt.nz/cms/incorporated-societies/ending-an-incorporated-society>

If you wish to discuss this letter, or any other issues relating to your charity, you can contact Charities Services on our free information line 0508 242 748.

Yours sincerely



Selina Burkett  
Customer Support Officer, Customer Support Team  
Charities Services | Ngā Rātonga Kaupapa Atawhai  
Department of Internal Affairs | Te Tari Taiwhenua

