



# Deregistration – removing charities from the Charities Register

**This information sheet explains more about the process of deregistration and what happens after deregistration.**

Section 31 of the *Charities Act 2005* (the Act) says that a charity is deregistered as a charitable entity if it is removed from the Charities Register.

A registered charitable entity may be removed from the Register (deregistered) for various reasons. It may choose to be taken off the Register, or the Charities Commission may decide to deregister it.

## When and why would a charity want to be deregistered?

A charity may ask to be deregistered at any time and for any reason.

Perhaps the charity is winding-up and will cease to exist, or it no longer meets the requirements of the Charities Act – for example, it has changed its rules to include purposes that are not exclusively charitable. Or, it simply no longer wants to be on the Register.

## How should a charity ask to be deregistered?

One of its officers or a person authorised to do so, should send either an email or a letter to the Commission requesting

deregistration. The legal name and registration number of the charity should be quoted in the request.

Deregistration requests should be sent to the General Manager Registration and Compliance at:

- [info@charities.govt.nz](mailto:info@charities.govt.nz) or
- Charities Commission  
Processing Centre, PO Box  
30112, Lower Hutt 5040

## Can the Commission choose to deregister a charity?

Yes. The Charities Commission has the authority to deregister a charity that:

- no longer meets the requirements for registration
- has acted in a way that is considered to be “serious wrongdoing”, or
- has “significantly and persistently” failed to comply with the Act.

However, deregistration will not happen without the charity being given the chance to have its say on the matter.

Under section 33 of the Act, the Commission must give the charity notice in writing of its intention to remove it from the Register. The notice must include the reason and give the charity at least 20 working days after the date of the notice to reply with an objection.

The charity and any officer of the charity can object on either or both of the following grounds:

- that the grounds for deregistration have not been satisfied
- that, for any other reason, it would not be in the public interest to remove the entity from the Register.

If the Commission receives an objection from a charity that it is considering deregistering, it must not deregister it unless it is satisfied that:

- it is in the public interest to do so, and
- there are grounds to deregister the charity, or that the facts of the objection are not correct, or that the objection has been withdrawn or is trivial in nature.

**Helpful tip** – if your charity receives a notice saying that the Commission intends to remove it from the Register, you have the right to object – but it is important that you do so within the timeframe stated in the notice.

If the Commission doesn't hear from you, it will begin steps to formally deregister the charity.

Contact the Commission as soon as you can even if it is to confirm that you have received the notice and will be making an objection.

If the Commission proceeds to deregister the charity, it will advise it in writing, fully explaining the decision.

### What will be shown on the Register after a charity has been deregistered?

The following details will be shown on the Register after a charity has been deregistered:

- the legal name the charity was registered under
- its registration number
- whether deregistration was requested by the charity itself
- effective date of deregistration.

### Will a deregistered charity still be eligible for tax exemptions?

Only those charities currently on the Charities Register are eligible for charitable tax status. We advise Inland Revenue when we remove charities from the Register.

Deregistered organisations should contact Inland Revenue to discuss their tax liabilities.

### What changes for charities after deregistration?

A deregistered charity must no longer:

- call itself (or imply that it is) a “registered charitable entity”
- display or promote its former Charities Commission registration number
- claim eligibility for charitable tax exemptions.

If it is an incorporated society, it must go back to filing returns with the Companies Office.

Some funding may not be available as some funders have policies that mean they only support charities that are on our Register.

## What happens if a charity wants to go back on the Register?

In all cases where a charity wishes to go back on the Register after it has been deregistered, it will need to follow the application process in full. That is to say, it will need to complete an application form, certify each of its officers and provide a copy of its rules and any other documents as required.

However, section 31(4) of the Act says that the Commission may order that:

- a particular charity cannot apply again until after a certain date
- a particular officer cannot be an officer of a charitable entity for a certain time period - up to five years.

Before the Commission makes one of these orders, however, it must notify the charity that it is intending to do so and give the charity a reasonable time to make submissions on the matter.

If either or both of the above orders are in place then the charity in question must not apply again (or must not apply with that person as an officer) until after the specified dates have passed.

### Further information

For more information, please browse [www.charities.govt.nz](http://www.charities.govt.nz), call us on our free information line **0508 242 748** or email us on [info@charities.govt.nz](mailto:info@charities.govt.nz)

To receive our emailed newsletter, *Update*, please send your name, organisation and contact details to [info@charities.govt.nz](mailto:info@charities.govt.nz)



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