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**From:** Llew Richards **Withheld**  
**Sent:** Tuesday, 10 May 2016 8:32 a.m.  
**To:** Societies  
**Subject:** Review of the definition of not-for-profit entity

Just a note, there are a number of international organisations incorporated in New Zealand, that whose funds are applied for benevolent activity both within and outside New Zealand.

Is the definition in 24 (4) (c) a little too restrictive (by restricting activities and application of funds to New Zealand)?

This may become relevant if a Society was to ever wind up, and wanted to transfer its assets (if any) to another similar not-for-profit body incorporated outside New Zealand.

Some Societies incorporated in New Zealand are regional (e.g. Asia Pacific) chapters of global, international organisations of similar not-for-profit, non-distributing benevolent organisations. Should the local chapter wind up, it may wish to transfer any assets to the global body with similar aims. There may not be a similar such body incorporated within New Zealand.

Kind regards

Llew

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