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**Assistance**

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Oterewa House  
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PO Box 514  
Invercargill 9840  
New Zealand

Facsimile 03 218 9397

1 November 2011

Susan Murray  
PO Box 5409  
Moray Place  
Dunedin 9058

Dear Susan

**Trustees in the Yellow Eyed Penguin Trust**  
**IRD Number: 50-276-953**  
**Our Reference: INV/AST/CGB**

Thank you for calling our contact centre on 31 October 2011. You have requested confirmation that a subscription paid to a charity is considered a gift or donation.

For income tax purposes the meaning of charitable or other public benefit gift is defined under section LD 3 of the Income Tax Act 2007 as follows:

**LD 3(1) a charitable or other public benefit gift –**

- (a) means a gift of \$5 or more that is paid to a society, institution, association, organisation, trust, or fund, described in subsection (2) or listed in schedule 32 (recipients of charitable or other public benefit gifts):
- (b) includes a subscription paid to a society, institution, association, organisation, trust, or fund, only if the subscription does not confer any rights arising from membership in that or any other society, institution, association, organisation, trust or fund:
- (c) does not include a testamentary gift.

If you have any further questions, please contact us on 0800 227 771.

Yours sincerely



Carl Boniface  
**Customer Service Specialist**