Comments on IRD Consultation Paper

Issues Paper on Taxation and the not-for-profit sector

This document has been prepared to provide an overview for the session on 10th March 2025 at noon where we (Craig Fisher, Jenny Gill and Steven Moe) will be discussing the IRD consultation paper and the 15 questions it contains.

- Summary of conceptual key points - positive and negative
- Which Charities are affected by the Consultation Paper?
- Conceptual thoughts
- Run down on specific issues
- Summary of thoughts for each of the 15 questions

Click here to watch the recording of the session.

Our thanks for their input to: Matthew Wall, Toni Owen, Peter van Hout, Derek Caudwell, and John Godfrey.

For additional background we suggest: This is the link to our earlier briefing paper and the video of our earlier session on it + overall context is here. Also, more info here (including charity health checks) and our earlier Charting the Future paper is here.

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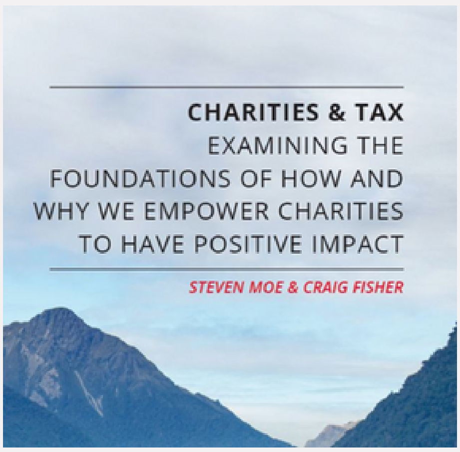

Part 1: Summary of conceptual key points

Positives:

1. The issues paper is relatively narrow in its focus
2. Well explained – even supportive of the sector in places
3. It's stated objectives of "simplifying tax rules, reducing compliance costs, and addressing integrity risks" are great objectives. They deserve supporting. But the devil is in the detail. Submitters will need to refer back to those objectives and see if they are in fact likely to be met.
4. Provides a fantastic opportunity for charities to positively communicate & reinforce their value, and that of the sector, to NZ society

Negatives:

1. An overall reduction in support for the sector ("thin end of the wedge" inroads argument re Govt support of the sector)
2. A complete absence of costings/estimates of how bad issues are, and/or of the compliance cost impacts of proposed changes. Given this is framed as a stopping abuse/revenue issue we believe cost benefit analysis is essential.
3. Moves us further away from a simple tax system – which has been a strength of our system in NZ.
4. Doesn't address unintended consequences/longer term likely impacts e.g.:
   - Makes it harder for charities to achieve financial self-sustainability if not allowed business income
   - How much revenue will be gained by Govt vs how many additional services will Govt need to fund if charities are less sustainable? Flows on to a political calculation for Govt regarding do positives outweigh negatives?
   - Is Govt likely to fill unmet social need if less ability for charities to?
   - Will proposed changes simply result in other structures or approaches to the issues – e.g. giving funds to charities to reduce profits
5. Still get a sense this is very directed at a few charities that the IRD may believe are clearly 'taking the mickey' on the current settings – concur with action being taken on that - but how is important. Taking a blanket approach via taxation concessions, if in fact the core concern is abuse of charitable status under the Charities Act, is likely to cause more damage than benefit due to flow-on unintended consequences.

Part 2: Which Charities are affected by the Consultation Paper?

It is likely that many different classes or types of charity will be impacted if changes that are hinted at are implemented. Here are some examples:

Charity Type	Why impacted?
All Charities	Underlying this is a conceptual framework that perpetuates an approach to charity that they should be dependent on donations and handouts rather than seeking to diversity and be encouraged to look for diverse sustainable income streams. Also, the door opens here – if changes are implemented which will lead to higher compliance costs for charities and likely minimal revenue for Government, then what is to stop additional future changes to tax passive income or related business income?
Charities that own businesses	The focus is on taxing those entities who may have “unrelated” business income when compared to their purposes e.g. if a charity owns a company or has an interest through another mechanism in a business operating in another area. How would this be defined is a complex big question.
Donor controlled charities	This is where a person or a family sets up a charity and that entity then interacts with other businesses or entities associated with the family’s holdings. It is proposed that there are changes for these which might include how they relate with other entities in a group. There are also some references to requirement of minimum distributions (other countries do this) so that assets are not just accumulated and hence not used for the charitable purpose.
Charities that issue donation receipts	There are some questions about how the tax donations regime works and way that it could be improved e.g. allowing for claims to be made sooner than the end of financial year – these are positive ideas and could impact these charities as it may encourage people to give more.
Mutuals and societies, credit unions, vet services, science bodies etc	There is a section of the paper talking about these and similar entities where “…income tax exemptions available to NFPs that appear to have become out-of-date and may not be fit for purpose today.” These groups should read and consider the implications for them or removing the exemptions.
Offshore charities	These charities are less likely to even be aware of this consultation, but non-resident charities may have some removal of their ability to have tax exemption for NZ income.
Charities that have employees with FBT exemption	It is proposed to change the position here for charities so they would be aligned with other entities on Fringe Benefit Tax. Though our view is this likely has logical policy merit, it is something that would adversely impact many charities so should be submitted on.

Part 3: Conceptual Thoughts

New Zealand has a relatively simple taxation system. This is a huge benefit in terms of understanding, cost, and efficiency, and hence adherence. One hopes it is a policy stance that is to be protected. As a rule, exceptions often create complication, cost, and unintended consequences.
The consultation contemplates many new definitions, special rules, thresholds etc all of which require debate, detailed guidance, and could still result in misinterpretation and litigation.

Charities are recognised as important in NZ. Aotearoa has more charities (& not-for-profit entities) per head of population than most (all?) of our international peers. This demonstrates the strong level of societal ownership of charities. They have been supported by successive Governments by taxation concessions because all their resources are required towards their charitable purpose and private pecuniary gain is not allowed.
4% of New Zealanders are employed by charities and kiwis also volunteer a staggering 1.4million hours every week.

Charities are recognised for their broad public benefit/impact and absence of private ownership with a 0% marginal tax rate on income received or surpluses generated, similarly to other public benefit entities such as local government.

Charities are usually highly efficient deliverers of services. They are close to their communities and due to constrained resources are commonly forced by necessity to be incredibly efficient. They are generally much more cost-effective service providers than direct Govt service provision.

Absence of charities will fall back on Govt in both cost and political support. If charities are not providing their services and addressing societal needs, the result will generally become increasingly loud calls to Govt to address the issues that charities used to. This has direct cost implications for Govt – likely to be more than their support of the charitable sector via tax concessions. It will also likely eventually equate to an adverse impact on the political support of the Govt of the day if they are then not seen to be addressing the issues effectively themselves.

The broader regulatory settings for charities are supportive but there are "tickets to the game". Our legislation allows establishment of charities with wide variety and relatively low friction. The quid pro quo is mandatory obligations on charities as to their public transparency. This includes financial reporting and now Service Performance reporting (an attempt to assist communicating impact). This level of public transparency comes at a compliance cost. Generally charities have significantly greater transparency requirements than for-profit entities in New Zealand, most of which have no legislated obligation.

The curse of unintended consequences. Due to the very wide variety of type, scale, operating approach of charities and NFP entities in NZ care needs to be taken to carefully consider implications of changes. If the issue is concern over entities abusing their tax concessions, then the first step should always be to:

1. Understand clearly the size of the issue – i.e. How many entities? How much in $?; and
2. Is this an issue that requires a blanket approach over the whole sector, or is it better addressed via very targeted intervention of those entities suspected to be abusing the concessions?

The sector is financially fragile. This statement is a generalisation, but it is fair to say that many in the sector "run on the smell of an oily rag". There are only 5 mains ways that an entity within the sector can raise funds to support its mahi. These are:

1. Donations from individuals
2. Donations from Trusts and Foundations or other philanthropic entities
3. Govt (or private) contracts for charitable service provision
4. Income from passive investment into term deposits, shares, and bonds (assumes the charity has any funds to invest!); and
5. Business operations

1-4 are largely outside the control of the charity. 1-3 are directly reliant on the charity of others. Only the last one provides a charity with a high degree of self-control as an income source - yet also comes with higher risk.

Charity sector statistics under-report true costs. Many charities operate with the benefit of considerable pro-bono or semi pro-bono goods and services. Volunteer labour is common as is some people willing to work for less than standard commercial rates due to the charitable purpose. Donated goods and services are commonly either not reflected in financial statements or not at market values. Many leases are provided at discounted or are peppercorn leases.

Funders want to see financial sustainability of charities they choose to fund. A common irony of the sector is that funders often only want to fund charities that can demonstrate they are financially sustainable. Yet often the funding provided will not be sufficient to cover full costs of providing the funded service.

Ensure the medicine fits the illness. If abuse of tax concessions is the primary issue, then resource the regulator sufficiently to investigate and ensure it can take appropriate action.

Ensure the correct tool is used for the job. Provisions/amendments to Charity Law is the most appropriate approach to maintain the social licence and public confidence of the Charitable sector, provided changes do not over-burden the 29,000 charities to address a few bad actors. An entity should be assessed as charitable or not using the Charities Act/Charities Law – not using tax rule changes as a proxy for whether an entity is a Charity.

We would welcome a review of the Act to strengthen the sector and increase its integrity. Albeit we note the last review was very protracted and also very limited in its scope.

Need to look at both sides of the equation. With respect this appears to be a one-sided evaluation of the Charitable sector's income tax contribution, i.e. only considering the tax take cost to Government. This approach is not balanced nor evidence-based and inconsistent with the Government's Statement On Regulation where *the benefits of the preferred option not only exceed the costs (taking account of all relevant considerations) but will deliver the highest level of net benefit of the practical regulatory options available*

Part 4: Run down on specific issues

Charity business tax exemption

Only unrelated business activities are the focus of this review

1. What is the policy logic of allowing passive unrelated business income e.g. investment in term deposits, shares and bonds etc, but not active unrelated business income?
2. What is the policy logic of allowing related business activity to charitable purpose but not unrelated?
3. How does one define/demark what is considered "unrelated" to charitable purposes? For example, Sanitarium provides heathy food and education around healthy eating and lifestyles. A school provides education as part of its charitable purpose but also has high fee-paying foreign students as an income generation strategy. A charity hospital offers high fee-paying elective surgery operations. A native tree nursery provides trees for ecological restoration but also sells some to the public.

We see this definition and demarcation of what is considered "unrelated" to be highly problematic. It is likely to lead to considerable compliance cost for charities and we suspect for the IRD and DIA Charities Services.

Competitive advantage argument

1. Despite hearing claims from business of competitive advantage of charities we have not seen evidence of predatory pricing examples or independent studies showing this. This has been looked into in Australia with no evidence found.
2. Charities are held to a much higher level of reporting requirements and public transparency which provides a commercial disadvantage compared to any for-profit competitors.
3. Charities reporting requirements in compliance with legislated reporting standards, and often independent audit, depending upon their scale, imposes greater compliance costs.
4. Charities are at a competitive disadvantage due to being restricted in raising finance as they cannot share their profits.
5. Charities are at a competitive disadvantage in investing in shares as they cannot claim the imputation tax credits from tax paid dividends.
6. Charities operating businesses cannot offset losses against future year profits as for-profit businesses can.

Reason given for review:

"The fiscal cost of not taxing charity business income unrelated to charitable purposes, particularly income that is accumulated, is significant and is likely to increase. Tax concessions for unrelated charity businesses reduce government revenue and therefore shift the tax burden to other taxpayers."

"Whether charity business income unrelated to charitable purposes should be subject to tax therefore depends on the level of support that the Government wants to provide to charities."

Response & Implications of proposed change:

1. There is a societal question of should charitable services be provided via charities run by local communities or a Govt?
2. The fiscal cost argument may well be a false economy. It is highly likely that charities are more cost effectively meeting charitable need at present than a Govt could without them. If a Govt doesn't provide services, but has by its support settings reduced charity capacity, then they are exposed to adverse public sentiment and hence political risk.
3. Removing business income of charities impedes their financial sustainability ability.
4. Many charities currently operating businesses are not accounting for their true input costs. If they are required to pay tax they will be entitled to claim all available input expenses, as for-profit businesses do. This is likely to dramatically reduce the business profit and hence any taxation revenue.
5. Reducing the ability for charities to operate businesses is likely to reduce financial sustainability innovation, and by reducing available funding, also reduce innovation in addressing charitable purposes.
6. Reducing the financial capacity of charities is likely to lead to much greater pressure on both Govt and philanthropic entities to fund issues charities are currently addressing.
7. Reducing charities income sources to reliance on the charity of others will lead to more competition between charities for funding, incurring more cost on fundraising which in turn is not available for charitable purposes.

Perhaps an example of the flawed conceptual framework on the issues is shown by the phrasing in paragraph 1.4 of the Issues Paper:

"Every tax concession has a "cost", that is, it reduces government revenue and therefore shifts the tax burden to other taxpayers."

This could be alternatively thought of as:

"Every tax concession has a "benefit", that is, it reduces government expenditure by empowering charities to have more impact at lower cost than the government providing an equivalent service, and therefore reduces the tax burden to other taxpayers."

Policy design issues

We agree that distinguishing between related and unrelated business activities will be difficult in practise. Drawing a line in the sand always results in significant issues as to where the line should be drawn. Experience shows that thresholds often promote activities and structuring specifically to avoid exceeding thresholds. Without question, this will result in increases in compliance costs for both charities and the government. Any increase in compliance costs will translate to less funds for charitable purposes.

The simplicity of the New Zealand tax system is one of its most significant features and translates to efficiency. This proposal appears to lessen that simplicity.

De minimis for small scale trading activities

We agree that removing the tax exemption for unrelated businesses will impose increased compliance costs for charities.

In addition to the cost of charities needing to seek appropriate accounting resource, we note that it has become increasingly difficult for charities to find pro bono or semi pro bono accounting and audit resource. This is especially noticeable for smaller charities who may be unable to pay for this.

If the tax exemption is removed, then we strongly support a de minimis threshold being set. An exemption for Tier 3 and Tier 4 charities is logical to reduce the cost impost on the very small. However, without detailed impact analysis provided in the Issues Paper it is difficult to understand how many charities operating businesses would be affected by any proposed changes.

It would be important to ensure any taxation exemption remains aligned with the statutory financial reporting tiers.

Relief for distributed business income

We agree that if the tax exemption is removed for unrelated charity business income that is subsequently distributed for charitable purposes, then it should remain tax exempt.
Such a relief system would need to be simple and clear. For example, a donation or dividend deduction.

We note that such a system would however increase compliance costs therefore reducing the overall amount able to be applied to charitable purposes.

Other considerations

We concur with the other considerations listed as all being further complications and complexities that would need to be addressed. This will increase compliance cost for both government and charities, reducing funds available for charitable purposes.

We also note the following issues as considerations that were not raised in the issues paper:

1. The valuation of pro bono or semi pro bono services as input expenses. Labour cost is a significant input expense for any business. Currently many in the charitable sector receive some pro bono or semi pro bono labour. Accordingly, it would be important for charities to be able to claim the true cost of their business in any income tax return. This raises the conundrum for the tax department as to what the appropriate fair labour costs should be.
2. The valuation of other advantageous terms such as peppercorn leases may also need to be considered.
3. Currently there is not a level playing field as regards transparency of reporting with for profit businesses, i.e. charities have to currently meet a higher level of public transparency. Failure to address this issue results in charities being at an unfair competitive disadvantage with for-profit businesses.

Donor controlled charities

We are aware that donor-controlled charities appear to be an area of some growth in recent years in New Zealand. Often these are charitable vehicles for very generous businesspeople and families. However, given the heightened potential for related party transactions and control in a donor-controlled charity situation, it probably does make sense for there to be tax rules that specifically relate to donor-controlled charities.

We concur with the potential areas for abuse as outlined in the issues paper. We do note however from experience that sometimes transactions between the donor and their associates are on terms much more generous and advantageous to the charity than open market terms.

Should New Zealand make a donor-controlled charities distinction?

We find it difficult to answer the question should New Zealand make a distinction between donor-controlled charities and other charitable organisations for tax purposes due to a lack of clarity as to the scale of the issue. If Inland Revenue is aware of significant abuse and that this appears to be a growing problem, then we believe a distinction is valid.

Anecdotally, the authors re aware of donor-controlled charities where the donors continue to willingly provide funding to the charity as donations.

Restriction on investments for donor-controlled charities

Again, if the levels of abuse noted by Inland Revenue are significant then it would appear logical to seek to restrict investments by donor-controlled entities to related entities. Given this issue has been addressed by overseas jurisdictions it would make sense to thoroughly review those experiences as to what has proved most successful, and also what unintended consequences arose. We would not want to disincentivize valid charitable activity in New Zealand.

Minimum distribution rule

We agree that accumulation concern is most heightened in relation to donor-controlled charities as this is the area that could be most likely subject to abuse.

We also note that DIA Charity Services has recently introduced additional disclosure requirements on charities to explain their reasons for any significant accumulation. This helps put a spotlight on and strengthens the public transparency around this issue.

We note the wide variety of charities in New Zealand and differing issues which require immediate action as well as medium term and longer-term actions. Accordingly, it is appropriate for many charities to accumulate some reserves. A good example is Iwi organisations which not only have to address current members but also future generations.

Whether donor-controlled charities should be required to make a minimum distribution each year depends again on how big an issue this is and evidence of any current abuse. We are interested to see some broad consistency in other countries experiences and as such would be interested to understand what lessons and consequences have arisen in those jurisdictions.

Integrity and simplification

We are strong supporters of initiatives to improve both integrity and simplification in any system. However, the devil is always in the detail, and it is important that appropriate consideration is also given to unintended consequences, and whether any changes disincentivize and/or weaken our charitable sector.

NFP and friendly society member transactions and related matters

We note that the $1000 deduction seems both small and a very old number. As such if this is designed to remove small scale in NFPs from the tax system it will likely require increasing.

Income tax exemptions

We note there are a range of specific tax exemptions for unique circumstances and suspect these may have been implemented in a different era.

It is difficult to comment without knowing more of the detail of the specific areas.

However, if the scale of the issue warrants it then it would make sense to review these cases and ensure they are as much as possible in line with other policy settings and that any policies in relation to them are appropriate for the current environment.

Fringe Benefit Tax exemption

We appreciate the rationale of introducing and maintaining the FBT exemption to support the charitable sector. This has indeed allowed charities to offer more competitive remuneration packages at a lower cost to the charity allowing them to attract appropriate labour resource. It helps them compete with the for-profit sector. That also increases funds available for charitable purposes and reduces compliance costs.

The most common fringe benefit that is provided in the charitable sector appears to be the private use of a charity owned vehicle to employees.

However, we also appreciate the core policy rationale behind FBT is to ensure that remuneration paid to employees is appropriately taxed on a fair and equitable basis. As such we can see that the FBT exemption in the charitable sector distorts this policy.
The likely implications of removing or reducing the exemption for charities will be significant for some charities in their ability to compete for appropriate labour resource with the for-profit sector. It will also increase compliance costs in accounting for any fringe benefits that may still be provided.

Tax simplification

The simplifications introduced for FENZ volunteers appear logical.
In relation to extending this as an option for all NFPs, our question would be; has this worked appropriately for FENZ? And have there been any unintended consequences?

Donation tax concessions

We are aware of the low numbers of people that claimed their donation tax concessions.
We appreciate this potentially reduces the amount of public donations that can be recycled back into the charitable sector.
We are also cognizant that donation tax concessions reduce the overall tax base.
The policy related recommendations proposed appear to be sensible initiatives to help increase the uptake of donation tax concessions.

Part 5: Summary of thoughts for each of the 15 Questions in Tax Consultation paper

Chapter 2: Charities business income tax exemption	Thoughts to ponder for submissions
Q1. What are the most compelling reasons to tax, or not to tax, charity business income? Do the factors described in 2.13 and 2.14 warrant taxing charity business income?	• Taxing charity business income discourages them from being innovative and seeking sustainable income streams • It will increase compliance costs while not actually increasing revenue by that much • It perpetuates a view of charity that donations are their only domain • Won't this open the door to other changes e.g. why not tax passive income from investments in funds which are unrelated to the charities purposes?
Q2. If the tax exemption is removed for charity business income that is unrelated to charitable purposes, what would be the most significant practical implications?	• How to define what is "unrelated" would be challenging. • Wouldn't a company just find other ways to do the same thing e.g. donating out profits to the charity, so it wasn't taxed – so what is gained? • What are the objective measures and figures on these proposals, how much is even involved?
Q3. If the tax exemption is removed for charity business income that is unrelated to charitable purposes, what criteria should be used to define an unrelated business?	• Make sure it is truly unrelated if this is a criteria that is to be used e.g. a charity that focusses on housing poverty and runs a social housing company would be related. • How will a meaningful definition be made of non-business vs. business income (for example, what about passive investments) and also related and unrelated business?
Q4. If the tax exemption is removed for charity business income that is unrelated to charitable purposes, what would be an appropriate threshold to continue to provide an exemption for small-scale business activities?	• Consider your context and how this line might be drawn. • Monetary limit? • Tier 3 and 4 charities (the smaller ones) being exempt?

Q5. If the tax exemption is removed for charity business income that is unrelated to charitable purposes, do you agree that charity business income distributed for charitable purposes should remain tax exempt? If so, what is the most effective way to achieve this? If not, why not?	• While this seems logical it begs the question as to what is being achieved as wouldn't a business just do this? • If this were not allowed, then would it impact on charitable giving from non-charity businesses as well reducing the amount they give
Q6. If the tax exemption is removed for charity business income that is unrelated to charitable purposes, what policy settings or issues not already mentioned in this paper do you think should be considered?	• This will increase compliance cost for both government and charities, reducing funds available for charitable purposes. • The valuation of pro bono or semi pro bono services as input expenses. Labour cost is a significant input expense for any business. Currently many in the charitable sector receive some pro bono or semi pro bono labour. • Accordingly, it would be important for charities to be able to claim the true cost of their business in any income tax return. This raises the conundrum for the tax department as to what the appropriate fair labour costs should be. • Currently there is not a level playing field as regards transparency of reporting with for-profit businesses, i.e. charities have to currently meet a higher level of public transparency. Failure to address this issue results in charities being at an unfair competitive disadvantage with for-profit businesses.
Chapter 3: Donor-controlled charities	
Q7. Should New Zealand make a distinction between donor-controlled charities and other charitable organisations for tax purposes? If so, what criteria should define a donor-controlled charity? If not, why not?	• Very unclear extent to which this is a major issue, or if there are just a few examples or instances. • Will a distinction be helpful or add additional complexity without much real impact?
Q8. Should investment restrictions be introduced for donor-controlled charities for tax purposes, to address the risk of tax abuse? If so, what restrictions would be appropriate? If not, why not?	As above
Q9. Should donor-controlled charities be required to make a minimum distribution each year? If so, what should the minimum distribution rate be and what exceptions, if any, should there be for the annual minimum distribution? If not, why not?	• Perhaps policy question should be whether this should apply for all charities not just donor-controlled? • To determine the figure perhaps continue with looking at what is done in other places.

Chapter 4: Integrity and simplification	
Q10. What policy changes, if any, should be considered to reduce the impact of the Commissioner's updated view on NFPs, particularly smaller NFPs? For example: • increasing and/or redesigning the current $1,000 deduction to remove small scale NFPs from the tax system; • modifying the income tax return filing requirements for NFPs; and • modifying the resident withholding tax exemption rules for NFPs.	• Many of these points will be specific for small charities and mutuals so consider your context and if it will impact your situation. • As a policy point, these smallest of small charities probably won't be aware of the consultation or have the capacity to review and submit on the points raised. • We note that the $1000 deduction seems both small and a very old number. As such if this is designed to remove small scale in NFPs from the tax system it will likely require increasing.
Q11. What are the implications of removing the current tax concessions for friendly societies and credit unions?	As above
Income tax exemptions	
Q12. What are the likely implications if the following exemptions are removed or significantly reduced: • local and regional promotional body income tax exemption; • herd improvement bodies income tax exemption; • veterinary service body income tax exemption, • bodies promoting scientific or industrial research income tax exemption; and • non-resident charity tax exemption?	These are quite specific provisions - for those mentioned it could have big implications so suggest if you are one of these entity types consider submitting on how it would impact your ability to operate.
FBT exemption	
Q13. If the compliance costs are reduced following the current review of FBT settings, what are the likely implications of removing or reducing the exemption for charities?	• This does make policy sense but if your charity will be impacted greatly then suggest you explain how and why. • The likely implications of removing or reducing the exemption for charities will be significant for some charities in their ability to compete for appropriate labour resource with the for-profit sector. It will also increase compliance costs in accounting for any fringe benefits that may still be provided.

Tax Simplification	
Q14. What are your views on extending the FENZ simplification as an option for all NFPs? Do you have any other suggestions on how to reduce tax compliance costs for volunteers?	This is not an issue we have seen talked about regularly before as an issue.
Q15. What are your views on the DTC regulatory stewardship review findings and policy initiatives proposed? Do you have any other suggestions on how to improve the current donation tax concession rules?	• These seem like sensible suggestions so worth endorsing and adding any other suggestions on improving donation tax credit system. • Perhaps due to so many steps there is a lot unclaimed – there is the lag of giving, getting a donation receipt, then claiming at year end (easy to lose receipts, forget to claim).

Wow, you made it all the way to the end, nice work! :-)

We really hope this helps you understand this issue better and urge you to make a submission as it relates to your circumstances. For democracy to work effectively it requires participation and people's voices being heard. Charities speaking up about the important work they do, and implications that changes in support via taxation will have, is critical for the current Government to hear. And for future Governments.