



GOVERNMENT OF KIRIBATI  
**KIRIBATI TAX DIVISION**

P.O. Box 67, Bairiki, Tarawa, Republic of Kiribati,  
Telephone: (686) 740-21806 Switchboard, 720-21806 Direct Line, 730-33777 Mobile, Email: tax@mfp.gov.ki

## Application for Approval as a Non-Profit Organisation

*Income Tax Act 2023.*

**General Instructions:** Under the Income Tax Act 2023, a company or irrevocable trust may apply to the Commissioner for approval as a non-profit organisation. Income of approved non-profit organisations is exempt from income tax. Donations to approved non-profit organisations may be deductible to the donor, subject to certain limits.

**Warning: Penalties may apply for false or misleading statements.**

**Item**

**1 Name of organisation**

**2 Type of Entity**

☐

Irrevocable Trust

☐

Corporation or other  
incorporated Entity

☐

Unincorporated Body or Association

**Important: Documents you must attach (see Item 8)**

**Irrevocable Trust:** Attach the Trust Deed

**Incorporated or unincorporated association:** Attach a copy of the articles of incorporation or articles of association and a copy of the governing rules for the entity.

**3 Address**

**4 E-mail Address**

**5 Phone Number**

**6 Authorised Officer:**

**7 Nature of organisation**

**8 Documentation to support your application to be approved as a non-profit organisation. You MUST attach supporting documents requested at item 2, and any additional information and documentation that demonstrates that your organisation satisfies all three of the following conditions:**

(a) that your organisation is established solely:

- for charitable or religious purposes; or
- for the encouragement or promotion of an amateur sport or game; or
- for any other purposes as prescribed in the Regulations.

(b) that your organisation is not involved in activities of a business character that are not directly related to the core function of the organisation;

(c) that no part of the income, funds, or assets of the organisation are used, or are available for use, for the private benefit of any of the members of the organisation, including the settlor or beneficiary of a trust.

**List the documents attached them to this form.**

**9 Declaration: To be signed by the person authorised to act on behalf of the organisation.**

Read and sign the following:

*I am authorised to make this application for approval on behalf of the organisation and I acknowledge the following:*

*(1) If the approval is given, the approval will take effect from the date specified in the notice of approval and will remain in force until the earlier of:*

- (a) the date that the approval lapses as set out in the notice of approval; or*
- (b) the date that the organisation ceases to satisfy the 3 conditions set out at item 7 in this form.*

*(2) the organisation must immediately notify the Commissioner in writing if it no longer satisfies any or all of the conditions for approval as a non-profit organisation as set out in item 7.*

(3) The information I have provided in this application is true and correct to the best of my knowledge. I understand that providing any misleading or false information is an offence under the Revenue Administration Act.

Signature

...../...../.....  
Date

## Instructions for completing this form

(If the answer to your question is not written below, please phone the Tax Department on 740-21806, 720-21806, 730-33777, or come in and see us at Bairiki in Tarawa or London in Kiritimati.

se instructions say that you can leave a question blank.

### Item

1	<b>Organisation Name:</b> This is the official name of your organisation set out in the documents when the organisation was created.
2	<p><b>Type of Entity:</b> A company or irrevocable trust can apply to the Commissioner to be approved as a non-profit organisation. A company includes a body corporate, statutory corporation or unincorporated body or association of persons that is incorporated, created or formed in Kiribati or elsewhere, but does not include a partnership. If your organisation is established as an irrevocable trust, tick the Irrevocable Trust box and attach the trust deed at item 8.</p> <p>If your organisation is established in a corporate form, tick the Corporation or other Incorporated Entity box and attach the Articles of Incorporation and any Corporate Rules at item 8.</p> <p>If your organisation is established in an unincorporated form, tick the Unincorporated Body or Association box and</p>
3	<b>Address</b> means where your organisation is located. If you don't have an actual address, you can give a short description, for example: 'Opposite Catholic Church in Ambo.'
4	<b>Email Address:</b> Please provide an email address so that we can contact you if we have any questions about your application.
5	<b>Phone Number:</b> Provide a contact phone number if possible, so that we can contact you if we have any questions about your application.
6	<b>Authorised Officer:</b> Please provide the name of the person who is authorised under the rules of your organisation to make this application on behalf of the organisation.
7	<b>Nature of the organisation:</b> Write a description of what your organisation is established to do.
8	<p><b>Supporting documentation:</b> You MUST attach the supporting documents requested at item 2, and any additional information and documentation that demonstrates that your organisation satisfies all three of the following conditions:</p> <p><b>a) Sole Purpose</b></p> <p>Your organisation must be established solely for one of the purposes provided in the Income Tax Act 2023. Demonstrating the sole purpose of an organisation involves looking objectively at all of the features of the organisation. These can include its constituent or governing documents, its activities, policies and plans, administration, finances, history and control, and any legislation governing its operation.</p> <p>There are two categories of purposes currently set out in the Income Tax Act are:</p> <p><b>Charitable and religious purposes:</b> Charitable purposes include the relief of poverty, the advancement of religion, advancement of education and other purposes of public benefit to the community. Attach copies of all documentation which shows how your activities, policies and plans, administration, finances, history and control advance your charitable or religious purposes. If your organisation is established under or regulated by an Act, write the name of the Act in the box at Item 8.</p> <p><b>The encouragement or promotion of an amateur sport or game.</b> The sole purpose must be to encourage or promote a game or sport. A social club will not meet this purpose. Attach copies of all documentation which shows how your activities, policies and plans, administration, finances, history and control advance your purpose of encouraging or promoting a game or sport.</p> <p><b>b) No Business Activities</b></p> <p>Your organisation must not be involved in business activities that are not directly related to the core function of the company or trust. You must attach the financial statements, or other documents which shows the revenue of your organisation. If the organisation carries on business activities, you must attach an explanation of how those activities are directly related to the core function of the organisation at Item 8.</p> <p><b>c) No Private Benefit</b></p>

	<p>Your organisation must not use, or make available for use, any part of the income, funds, or assets of the organisation for the private benefit of any member of your organisation. This includes no private benefit to the settlor or beneficiary of a trust. Please attach any rules or governing documents, financial statement, or other accounts for your organisation that show that no private benefit is available from your organisation's income, funds or assets.</p>
9	<p><b>Declaration and ongoing duty of disclosure</b></p> <p>If approved by the Commissioner, the approval takes effect on the date specified in the Notice of Approval and will remain in force until the earlier of the date on which the approval lapses, as set out in the Notice of Approval or the date on which the organisation ceases to satisfy the conditions set out in Item 8.</p> <p>You must immediately notify the Commissioner in writing if your organisation no longer satisfies any or all of the conditions set out at Item 8 for approval as a non-profit organisation</p>