



28 April 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 April 2025. You requested the following:

"In each of the last five tax years, how much has the IRD paid out in Donation Tax Credits?"

Information publicly available

I have interpreted your request for the donation tax credits paid by Inland Revenue to be for the last five completed tax years. This information is publicly available on Inland Revenue's website: www.ird.govt.nz/about-us/tax-statistics/revenue-refunds/dtc/donation-tax-credit-statistics-datasets

Therefore, your request is refused under section 18(d) of the OIA, as the information is publicly available.

The donation tax credit data for the 2023-2024 tax year is not yet complete and has not yet been published. This data is published annually with the next annual update scheduled for the second week of October. However, the *2024 Tax Expenditure Statement* does provide an estimate for the 2023-24 tax year: www.treasury.govt.nz/publications/tax-expenditure/2024-tax-expenditure-statement (table 2, row 2, page 5). The next tax expenditure statement will be published on the Treasury website with Budget 2025 documents on 22 May 2025.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability

of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sandra Watson
Policy Lead – Forecasting and Analysis