Inland Revenue
Te Tari Taake

26OIA2387

17 June 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 June 2026. You requested the following:

> *In regards to the donation credit tax changes: https://www.beehive.govt.nz/release/improving-tax-rules-charities*
>
> *Under the Official Information Act 1982, I request:*
> - *how many of the 30k plus registered charities where consulted in this decision and how many submitted feedback*
> - *how many of the people who have given $100k or more in the last 4 tax years where consulted and how many submitted feedback*
> - *how many members of the public where consulted and how many submitted feedback*
> - *of all of the groups how many of each category where approached for consultation or submissions*
>
> *I also request;*
> - *-The number of donors expected to be affected by the proposed $100,000 donation tax credit cap.*
> - *The estimated reduction in donations to charities resulting from the proposal.*
> - *The estimated fiscal savings to the Crown.*

Information refused

Direct public consultation was not undertaken due to Budget conventions. As such, this part of your request is refused under section 18(e) of the OIA, that the document alleged to contain the information requested does not exist.

Your request for the impact analysis of these proposals is refused under section 18(d) of the OIA, as the information is publicly available in the Regulatory Impact Statement on Inland Revenue's Tax Policy website Taxation and the not-for-profit sector – Changing donation tax credit policy settings – Regulatory impact statement.

Item	Related pages/paragraphs in the Regulatory Impact Statement
Consultation	Page 2; page 4; page 5; page 13, paragraph 41; and page 24, paragraph 98
Potentially affected population	Page 18, paragraph 77; and page 22, paragraphs 89 and 90

Item	Related pages/paragraphs in the Regulatory Impact Statement
Costs and trade-offs	Page 3; page 19, paragraph 78; page 22, paragraph 90; and page 25
Fiscal savings	Page 3; page 19, paragraph 80; page 22, paragraph 89; page 25; and page 26

Right of review

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

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

Charles Ngaki
Policy Lead, Māori Perspectives