



23 May 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 April 2023. You requested the following:

1. *Do you have a more recent list of Research and Development credit recipients than the RDTI credit recipients list that is currently available on the Inland Revenue Website? If so, please may I have a copy of it?*
2. *Are you able to provide me with addresses (or if not the region/town/area of any geographic indicator) for each of the RDTI credit recipients (either the 2020 recipients or for the more recent recipients if that list is available)?*

### **Question 1**

The Taxation (Research and Development Tax Credits) Act 2019 requires publication of credit recipients two years after the end of the tax year to which the claim relates. Publishing of the recipient data is completed late in the calendar year. For example, the 2021 recipients of the RDTI will likely be published in the third or fourth quarter this year. This data will be published on Inland Revenue's website and can be found here: <https://www.ird.govt.nz/research-and-development/tax-incentive/contractors-certifiers-approved-research-providers-and-rdti-credit-recipients/list-of-rdti-credit-recipients>.

### **Question 2**

The information you have requested relating to the addresses of the RDTI recipients is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) as it relates to the affairs of specific taxpayers.

Sensitive revenue information can only be released in certain circumstances, as set out in sections 18D to 18J and schedule 7 of the TAA. Disclosing the information requested does not fall within any of the exceptions to the confidentiality obligations listed in sections 18D to 18J of the TAA.

Your request for the addresses of the RDTI recipients is therefore refused under section 18(c)(i) of the OIA, as releasing the information would be contrary to the provisions of Inland Revenue's confidentiality obligations in section 18 of the TAA.

Registered companies' information (including addresses) can be found on the Companies Office website (<https://companies-register.companiesoffice.govt.nz/>).

### **Right of Review**

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto: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](mailto: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**

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Sarah Kiely  
**Group Lead – Significant Enterprises**