

23 August 2018

GD Green
Fyi-request-8418-7794ebf7@requests.fyi.org.nz

Dear GD Green

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 August 2018. You requested:

1. *Number of donations made by individual taxpayers (not corporate) to IRD recognised charities in the past 5 years, and*
 - a) *The number of individual taxpayers who subsequently requested tax credits for their donations to the donee organisations.*
2. *The amount in dollars of the donations made by individual taxpayers to IRD recognised charities in the past 5 years, and*
 - a) *The amount in dollars approved as tax credits to these individuals.*
3. *The number of tax credits requested organised by amounts donated, i.e. \$1-\$25, \$26-\$50, \$51-\$100, \$101-\$150 (increments of \$50) or a data file I can sort myself.*

Questions one and two: Number and amount of donations made by individual taxpayers to IRD-recognised charities in the past five years; number of individual taxpayers who subsequently requested tax credits for their donations to the donee organisations; and amount approved as tax credits.

Information refused

Inland Revenue does not collect or hold information about donations that are not associated with claims for tax credits. This is because we only request information for donations that are associated with a donations tax credit claim.

We also do not collect the volume of donations, even for donations associated with a tax credit claim. This is because a person receives one tax credit per year, regardless of how many donations they have made.

Finally, Inland Revenue does not differentiate between donations to donee organisations that are charitable, benevolent, philanthropic or cultural. Therefore, we do not hold data on "recognised charities".

These parts of questions one and two are therefore refused under section 18(g) of the OIA, as the information is not held by Inland Revenue and we do not believe that the information is held by another department or organisation.

Questions one and two: Information released

Inland Revenue holds information on tax credits claimed for donations to all donee organisations. This information is collated from the *Tax Credit Claim Form* (IR526).

Table 1 below sets out the number of tax credits claimed, the total amount of tax credits claimed, and the total amount of donations for the past five years. Please note that this table includes all donations tax credit claims, including donations to schools and religious organisations.

Table1: Tax credits claimed in IR526 forms, for the years ended 30 March 2013 to 2017

	2013	2014	2015	2016	2017
Number of tax credits	387,233	389,380	385,981	376,503	361,141
Total amount of tax credits (\$ million)	223	234	242	247	250
Total amount of donations (\$ million)	670	701	727	742	749

Further information

We regularly publish information about donations tax credits on our website, which may be of interest to you. The information is revised and updated in December each year. The information is available at:

<https://www.ird.govt.nz/aboutir/external-stats/revenue-refunds/donation-rebates/donations-rebates.html>

The spreadsheets on the web-page provide, since 2012, a split of the donations tax credit claims into schools, religious organisations, and other. Some distributional information on the donors is also provided.

Question three: Number of tax credits requested by increments of \$50

Attached as the Appendix is Table 2, which sets out the numbers of tax credits claimed for the past five years by amounts donated in increments of \$50 for amounts below \$1,000, and then increments of \$1,000 for amounts up to \$10,000.

I note that we have provided the data in increments of \$1,000 for tax credits above \$1,000 as providing the numbers of tax credits claimed in increments of \$50 for amounts up to \$10,000 would have been refused under section 18(f) of the OIA, as the information cannot be made available without substantial collusion.

Rights of review

If you disagree with my decision on your OIA request, you can have the decision reviewed by an Inland Revenue review officer. To ask for an internal review, please email: 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 at: info@ombudsman.parliament.nz.

Thank you for your request. I trust that this information is of use to you.

Yours sincerely



Sandra Watson
Manager, Forecasting and Analysis

Appendix

Table 2: Number of tax credits claimed in IR526 forms by donation amount, for the years ended 30 March 2013 to 2017

Donation amount (\$)	Number of tax credits claimed				
	2013	2014	2015	2016	2017
0-50	32,009	30,471	29,031	27,248	25,140
51-100	18,713	18,078	17,257	16,338	14,984
101-150	25,592	25,942	25,382	24,342	22,812
151-200	14,577	14,490	13,956	13,196	12,327
201-250	18,127	18,329	17,782	16,533	15,945
251-300	13,375	13,167	13,279	12,706	11,612
301-350	13,359	13,971	14,191	14,278	13,339
351-400	11,144	11,375	11,357	11,489	11,388
401-450	10,423	10,477	10,198	9,901	9,629
451-500	10,526	10,398	10,016	9,478	9,018
501-550	11,854	12,096	11,810	11,083	10,452
551-600	9,048	8,736	8,859	8,598	7,941
601-650	9,256	9,173	9,081	8,806	8,507
651-700	7,077	7,219	7,169	6,756	6,431
701-750	6,713	6,688	6,705	6,370	6,241
751-800	5,803	6,078	5,835	5,906	5,549
801-850	5,481	5,611	5,547	5,484	5,142
851-900	4,417	4,628	4,621	4,561	4,285
901-950	4,600	4,543	4,851	4,672	4,395
951-1000	4,622	4,458	4,246	4,181	4,038
1,001-2,000	60,225	60,401	60,099	58,541	56,059
2,001-3,000	30,483	30,328	29,923	30,036	29,560
3,001-4,000	17,812	18,035	18,481	18,278	17,927
4,001-5,000	11,493	11,627	11,730	11,697	11,654
5,001-6,000	8,043	8,442	8,846	9,066	9,060
6,001-7,000	5,533	5,883	6,165	6,283	6,217
7,001-8,000	3,644	4,143	4,245	4,344	4,530
8,001-9,000	2,750	2,931	3,058	3,196	3,149
9,001-10,000	2,090	2,092	2,166	2,275	2,369
10,001+	8,444	9,570	10,095	10,861	11,441
Totals	387,233	389,380	385,981	376,503	361,141