

26 August 2021

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████████████████████

Dear ██████████

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 29 July 2021. You requested the following:

*The total amount of tax credits refunded / successfully claimed, for donations made to NZ schools from 2010 to 2021 (YTD).*

*A list of schools which were the subject of tax credit refunds for donations in 2020 and how much tax credit was refunded in each case.*

Data on the value of tax credits for donations to schools and kindergartens has only been collected since the 2011-12 income year. Your request for information prior to that year is being refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

Data relating to the income years 2011-12 to 2018-19 (inclusive) is publicly available on the Inland Revenue website ([ird.govt.nz/about-us/tax-statistics/revenue-refunds/dtc](http://ird.govt.nz/about-us/tax-statistics/revenue-refunds/dtc)). This data is contained in the spreadsheets that can be downloaded at the bottom of the page. I have decided to refuse this section of your request under section 18(d) of the OIA, as the information is publicly available.

Table One provides updated data for the 2018-19 income year and data for the 2019-20 and 2020-21 income years. Please note that the information in Table One is a progress total and was extracted from Inland Revenue systems on 16 August 2021.

### Table One

#### Tax credit for donations to schools

Income year ending 31 March	Tax credit for school donation (\$m)
2018-19	24.0
2019-20	22.7
2020-21*	10.6

\* progress total as of 16 August 2021

Note that donations tax credits can only be claimed on donations that total up to or equal to the taxable income the donor earned in the tax year. To make allowance for this limit being applied to taxpayers who report donations in excess of their taxable income, this data calculates the value of donations to schools as a proportion of total donations (at an individual taxpayer level) and then applies this proportion to the value of the tax credit paid.

The information you have requested relating to a list of schools which were the subject of tax credit refunds for schools is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because 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.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

### **Right of Review**

If you disagree with my decision to refuse aspects of 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](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).

I trust that the information I have been able to provide is useful to you.

Yours sincerely



Sandra Watson  
**Forecasting & Analysis Manager**