



11 October 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA) received on 21 September 2022. You requested the following:

- *How many individuals have not claimed tax credits for charitable donations that they are entitled to?*
- *The total value of unclaimed tax credits for charitable donations. If possible, can the data be provided for the last four years (per year).*

The extent of unclaimed donation tax credits relating to qualifying donations is currently not able to be quantified. This is because approved donee organisations do not supply Inland Revenue data about donations that qualify for tax concessions.

Some donations data is reported by registered charities to Charities Services. This data is often combined with general fundraising income and even when it is not, it is not possible to identify the amount of total donation income that qualifies for tax concessions.

We know that many eligible donors do not claim tax concessions and there are a variety of reasons for this. For example, they may decide making a claim is contrary to their philanthropic intent; they may misplace their donation receipts; or believe the administrative burden outweighs the financial benefit. Recent changes to simplify the donation tax credit claims process online, which applied from April 2019, may assist with the latter two constraints.

For these reasons, your request for how many individuals have not claimed tax credits for charitable donations and the total value of unclaimed tax credits is refused under section 18(e) of the OIA as the information requested does not exist.

While Inland Revenue has no record of what is not claimed, we do publish details on the number of claims which has been decreasing. Statistics up to 2020 can be found on Inland Revenue's website at <https://www.ird.govt.nz/about-us/tax-statistics/revenue-refunds/dtc>. Statistics from 2021 are due to be published later this year.

### **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](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.

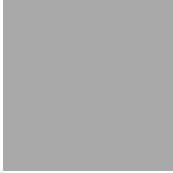
### **Publishing of OIA response**

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 again for your request.

Yours sincerely



Richard Philp  
**Customer Segment Leader,  
Micro Business Customer Segment**