



7 September 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 August 2023. You requested the following:

Please supply a table of TY2022 data showing total claims under DB 34, by industry sector. Example: High-tech, \$\$\$ Agri, \$\$\$ Health, \$\$\$ Pharma, \$\$\$ etc.

Inland Revenue does not routinely collect information on total expenses claimed by industry sector under section DB 34 of the Income Tax Act 2007. There is no requirement for this information to be disclosed to Inland Revenue. I am therefore refusing your request for this information under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

However, you may find the following information on Research and Development Tax Credits paid under Subpart LY of the Income Tax Act 2007 useful. This information is published on Inland Revenue's website at: www.ird.govt.nz/research-and-development/tax-incentive/contractors-certifiers-approved-research-providers-and-rdti-credit-recipients/list-of-rdti-credit-recipients.

This data is for 2020 and 2021 tax credit recipients and does not include the industry sector. Inland Revenue publishes data two years after the end of the tax year to which the claims relate to.

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.

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.

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



Jessica Griffin
Group Lead, Significant Enterprises