



## About this review

The review is not a reform of rules and does not necessarily result in changes. Instead, it seeks to understand and establish the policy intent of the regime and the current state of the donations tax credit regime as seen from multiple perspectives. The review attempts to gauge:

- Whether the regime is achieving the policy intent
- Whether the regime is operating effectively and efficiently, and
- How it compares internationally.

A review team using subject matter experts from across Inland Revenue will conduct external engagement up until September 2023, and internal feedback until December 2023.

Using this feedback and any data collected, the review team will test whether the donation tax credit regime is working efficiently and as intended, is effective, fit for purpose, and meets compliance and administrative needs. It will also check whether it continues to uphold integrity as well as ensuring that the regime continues to meet policy objectives.

It is important for the review to ensure an appropriate sample of perspectives are captured through interviews and surveys, that assumptions are tested and that findings are accurate.

The review will test whether the regime is meeting its regulatory functions and identify the root cause for any issues raised and identified during the review.

At the conclusion of the review, the team will publish a report setting out their findings as well as any recommendations. This is expected to be by mid-2024.

If any recommendations for change are made in the final report, these will need to be considered against other priorities.

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