



Making donations to the Fiordland Conservation Trust



As the Fiordland Conservation Trust is a registered Donee and Charitable Organisation (registration number CC24563), there are tax benefits available to its donors.

Type of donor

Companies

A company may claim a tax deduction for a donation it pays to the Trust. The deduction will reduce the amount of income on which the company will be taxed to the extent that it has income to claim the deduction against.

For example, if a company earned \$3,000 of income during the year (after expenses), it could donate \$3,000 to the Trust and pay no income tax.

However, if the company earned \$2,000 of income during the year, it could donate \$3,000, but will only claim a deduction of \$2,000. Again, it would pay no income tax but won't be able to carry a \$1,000 loss forward to the next income tax year.

Individuals

An individual is entitled to receive a tax credit from the Government for donations to the Trust. The tax credit is equal to 33.33% of the donation if it is more than \$5.00 and the person paying the donation has taxable income for the year at least equal to the donations they make.

For example, if a person makes a donation of \$3,000 to the Trust they will be entitled to a tax credit of \$999.90 which can be paid to their personal bank account. However, to receive the tax credit, that person must have taxable income during the year of at least \$3,000.

Trusts

If a person chooses to name the Trust as a beneficiary under their personal or family trust, they may allocate / donate taxable income to the trust rather than paying the 33% trustee rate of tax on the income.

Wills and Estates

Another option is to name the Trust in your will. Please contact your lawyer for further advice around creating a lasting memorial.

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The relationship you can count on

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