

## Donations help contribute to funding the missing pieces of our environment

DONATIONS TO FIORDLAND CONSERVATION TRUST



KPMG is proud to support the Fiordland Conservation Trust. If you would like further information on making a donation you can email [info@fiordlandconservationtrust.org.nz](mailto:info@fiordlandconservationtrust.org.nz) or [donations@fiordlandconservationtrust.co.nz](mailto:donations@fiordlandconservationtrust.co.nz).

The Fiordland Conservation Trust is a registered Donee and Charitable Organisation (registration number CC24563).

This means your donation is tax deductible.

### Donations from companies

Companies are entitled to a tax deduction for any donations to the Trust. The tax deduction is 100% of the donation made, up to a maximum of the taxable profit of the company.

For example, if a company gave a donation of \$10,000, the tax deduction would be \$10,000, unless its taxable profit was less than this amount. By claiming the deduction the company will have reduced its tax payable by \$3,000! This means that the net cost for a \$10,000 donation is only \$7,000.

### Donations from individuals

Individuals are entitled to a tax credit for donations to the Trust where these are \$5 or more. The tax credit is 33.33% of the donation, up to a maximum claim equal to 33.33% of their total taxable income for the year.

For example, if a person gave a donation of \$1,000 they will be entitled to a tax credit (a refund) of \$333, provided their taxable income was \$1,000 or more.

The maximum claim can also be affected if the person is also claiming the childcare or housekeeper tax credits.

### Gift Duty

The Trust is also registered as being exempt from Gift Duty. This means that no matter how large or small your donation is to the Trust, you will not be subject to Gift Duty on your donation.

### Donate your refund

Having received 1/3rd of your original donation back, why not do it again and donate your refund? That will generate another refund next year too!

### Bequests

You may wish to consider including the Trust in your Will. Please contact your lawyer or our office for further advice on creating a living memorial.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

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