

Reprint  
as at 1 October 2020



# Privacy (Information Sharing Agreement Between Inland Revenue and New Zealand Police) Amendment Order 2015

(LI 2015/62)

Privacy (Information Sharing Agreement Between Inland Revenue and New Zealand Police) Amendment Order 2015: revoked, on 1 October 2020, pursuant to clause 21 of the Privacy (Information Sharing Agreement Between Inland Revenue, New Zealand Police, New Zealand Customs Service, and Serious Fraud Office) Order 2020 (LI 2020/196).

Jerry Mateparae, Governor-General

## Order in Council

At Wellington this 30th day of March 2015

Present:

The Hon Bill English presiding in Council

Pursuant to sections 96J to 96L, 96V, and 96Z of the Privacy Act 1993, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister of Revenue made in accordance with section 96V of that Act, makes the following order.

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### Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**This order is administered by the Inland Revenue Department.**

**Privacy (Information Sharing Agreement Between  
Inland Revenue and New Zealand Police) Amendment  
Order 2015**

Reprinted as at  
1 October 2020

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## Order

### 1 Title

This order is the Privacy (Information Sharing Agreement Between Inland Revenue and New Zealand Police) Amendment Order 2015.

### 2 Commencement

This order comes into force on 1 May 2015.

### 3 Principal order

This order amends the Privacy (Information Sharing Agreement Between Inland Revenue and New Zealand Police) Order 2014 (the **principal order**).

### 4 Clause 3 amended (Interpretation)

(1) In clause 3, replace the definition of **assets** with:

**assets**—

(a) means any real or personal property or interest in real or personal property that is or was held by an individual, organisation, or entity; and

(b) includes any cash, within the meaning of section 2(1) of the Financial Transactions Reporting Act 1996, in bank accounts, accounts in financial institutions, shareholdings, and beneficial interests in trust

(2) In clause 3, definition of **associates**, replace “is connected” with “is or was connected”.

(3) In clause 3, definition of **domestic relationship**,—

- (a) replace “means a relationship between an identifiable individual and—” with “means a current or previous relationship between an identifiable individual and another person who is or was—”; and
  - (b) in paragraph (c), replace “ordinarily shares” with “ordinarily shares or shared”.
- (4) In clause 3, replace the definition of **domestic relationship information** with:
- domestic relationship information** means information about a current or previous domestic relationship and includes—
- (a) the current and previous names, aliases, and contact details of individuals with whom an identifiable individual has or had a domestic relationship and the dates of birth of those individuals; and
  - (b) information about the assets and liabilities of those individuals; and
  - (c) employment information, social assistance information, financial transaction information, and tax information about those individuals
- (5) In clause 3, definition of **employment information**,—
- (a) replace “means” with “includes”; and
  - (b) in paragraph (a), after “identifiable individual’s”, insert “current or previous”; and
  - (c) in paragraph (c), replace “the individual’s employment situation” with “the engagement”.
- (6) In clause 3, replace the definition of **financial relationship** with:
- financial relationship** means—
- (a) an identifiable individual’s current or previous business or financial relationship with, interest in, or other linkage to 1 or more individuals, organisations, or entities:
  - (b) the connection between an identifiable individual and—
    - (i) a company of which that individual is or was either a director or a shareholder, or both:
    - (ii) a trust of which that individual is or was any 1 or more of the following:
      - (A) a beneficiary:
      - (B) a trustee:
      - (C) a settlor:
    - (iii) a partnership in which that individual is or was a partner:
    - (iv) a bank account number nominated for the individual’s tax purposes
- (7) In clause 3, replace the definition of **financial relationship information** with:

**financial relationship information** means information about a current or previous financial relationship and includes—

- (a) the current and previous names, aliases, and contact details of individuals with whom an identifiable individual has or had a financial relationship, and the dates of birth of those individuals; and
- (b) information about the assets and liabilities of those individuals; and
- (c) employment information, financial transaction information, and tax information about those individuals; and
- (d) information about the assets of, and financial transaction information regarding, organisations and entities with which an identifiable individual has or had a financial relationship, but only to the extent that that information is also personal information

(8) In clause 3, definition of **financial transaction information**, after “assets”, insert “and liabilities” in each place.

(9) In clause 3, after the definition of **Inland Revenue**, insert:

**liabilities** means current and previous liabilities

(10) In clause 3, replace the definition of **person record** with:

**person record** means a record of an individual’s current and previous names, aliases, trade names, and contact details and the date of birth of that individual

(11) In clause 3, definition of **social assistance information**, after “an individual’s”, insert “current and previous”.

(12) In clause 3, replace the definition of **tax information** with:

**tax information** includes information about the current and previous tax affairs, tax class, income, tax paid, tax refunds, tax adjustments, liabilities, and expenditure of an individual taxpayer.

#### **5 Clause 4 replaced (Information sharing agreement approved)**

Replace clause 4 with:

#### **4 Information sharing agreement as amended on 16 March 2015 approved**

The information sharing agreement made between Inland Revenue and the New Zealand Police on 2 July 2014, entitled ‘Information Sharing Agreement Between Inland Revenue and New Zealand Police relating to disclosure of personal information to New Zealand Police for the purpose of prevention, detection, investigation or providing evidence of serious crime pursuant to Part 9A of the Privacy Act 1993 and section 81A of the Tax Administration Act 1994, July 2014, as amended 16 March 2015’, is approved.

#### **6 Clause 7 amended (Exemption from information privacy principle 11 (limits on disclosure of personal information))**

In clause 7(2), replace “clause 9(1)” with “clause 9(2)”.

**7 Clause 9 replaced (Personal information that may be shared under agreement)**

Replace clause 9 with:

**9 Personal information that may be shared under agreement**

- (1) This clause describes, for each party to the agreement, the personal information and types of personal information that the party may share with the other party under the agreement.
- (2) The information described may be shared only if the test for sharing set out in the agreement is met (*see* subclause (6)).  
*Information Inland Revenue may share at the request of New Zealand Police*
- (3) Inland Revenue may share the following, at the request of the New Zealand Police:
  - (a) tax information:
  - (b) financial transaction information:
  - (c) financial relationship information:
  - (d) domestic relationship information:
  - (e) information about assets:
  - (f) employment information:
  - (g) person records:
  - (h) social assistance information:
  - (i) personal information about an identifiable individual's associates.*Information Inland Revenue may share on its own initiative*
- (4) Inland Revenue may share the following on its own initiative:
  - (a) personal information described in subclause (3); and
  - (b) any other personal information that Inland Revenue discovers, however it does so, in the course of performing its usual functions and duties.*Information Police may share with Inland Revenue*
- (5) The New Zealand Police may share personal information (for example, identity details) that may, in any particular case, be required to enable Inland Revenue to do either or both of the following:
  - (a) process the request of the New Zealand Police:
  - (b) assess whether the test for sharing is met.*Test for sharing*
- (6) The test for sharing set out in the agreement is—
  - (a) that the New Zealand Police (if requesting) or Inland Revenue (if proactively sharing) has reasonable grounds to suspect that a serious crime has been, is being, or will be committed; and

- (b) that the New Zealand Police (if requesting) or Inland Revenue (if proactively sharing) has reasonable grounds to suspect that the personal information is—
  - (i) relevant to preventing, detecting, or investigating the crime; or
  - (ii) evidence of the crime; and
- (c) Inland Revenue—
  - (i) has determined that the information is readily available within Inland Revenue; and
  - (ii) is satisfied that it is reasonable, practicable, and in the public interest to provide the information to the New Zealand Police.

**8 Clause 10 amended (How personal information may be used)**

- (1) In clause 10, replace “clause 9(2)” with “clause 9(3) and (4)”.
- (2) In clause 10, insert as subclause (2):
- (2) Inland Revenue may use the personal information referred to in clause 9(5) for the following purposes:
  - (a) processing the request of the New Zealand Police:
  - (b) assessing whether the test for sharing is met.

**9 Clause 11 amended (Adverse action)**

- (1) In clause 11(1),—
  - (a) replace “Subclause (2)” with “This clause”; and
  - (b) replace “the New Zealand Police” with “each party to the agreement”.
- (2) After clause 11(2), insert:
- (3) Inland Revenue can be expected to take no action, other than to the extent that using personal information that it receives from the New Zealand Police to locate personal information that it holds, or sharing personal information with the New Zealand Police, may be considered an adverse action.

**10 Clause 12 amended (Procedure for taking adverse action)**

Replace clause 12(2) with:

- (2) To avoid doubt, section 96Q of the Act does not apply because the agreement provides that—
  - (a) the New Zealand Police will dispense with the giving of notice under that section; and
  - (b) to the extent that Inland Revenue’s actions may be considered adverse actions, Inland Revenue will dispense with the giving of notice under that section.

**11 Clause 13 amended (How to access agreement)**

Replace clause 13(2) with:

- (2) A copy of the agreement is also available at Inland Revenue, Asteron Centre, Level 5, 55 Featherston Street, Wellington.

**12 Amendments to Privacy Act 1993**

- (1) This clause amends the Privacy Act 1993.
- (2) In Schedule 2A, item relating to Inland Revenue–New Zealand Police serious crimes information,—
- (a) in the first column, replace “Inland Revenue–New Zealand Police Serious Crimes Information Sharing Agreement” with “Information sharing agreement made between Inland Revenue and the New Zealand Police on 2 July 2014 entitled ‘Information Sharing Agreement Between Inland Revenue and New Zealand Police relating to disclosure of personal information to New Zealand Police for the purpose of prevention, detection, investigation or providing evidence of serious crime pursuant to Part 9A of the Privacy Act 1993 and section 81A of the Tax Administration Act 1994, July 2014, as amended 16 March 2015’”:
- (b) in the fifth column, after paragraph (i), insert:
- (j) any other personal information Inland Revenue identifies in the course of performing its usual functions and duties.

Michael Webster,  
Clerk of the Executive Council.

**Explanatory note**

*This note is not part of the order, but is intended to indicate its general effect.*

This order, which comes into force on 1 May 2015, amends the Privacy (Information Sharing Agreement Between Inland Revenue and New Zealand Police) Order 2014 (the **principal order**) to reflect amendments to the information sharing agreement, made between Inland Revenue and the New Zealand Police (the **Police**) on 2 July 2014 (the **agreement**), approved by that order.

The agreement allows Inland Revenue to share certain categories of personal information with the Police for the purpose of preventing, detecting, investigating, or providing evidence of serious crime (defined as an offence punishable by imprisonment for a term of 4 years or more), provided the conditions for sharing set out in the agreement are met.

The agreement was amended on 16 March 2015 to—

- clarify that the personal information that Inland Revenue may proactively share with the Police under the agreement includes information that Inland Revenue discovers in the course of performing its usual functions and duties and has reasonable grounds to suspect is relevant to preventing, detecting, investigating, or providing evidence of serious crime:
- correct the address at which the public is able to view the agreement:
- revise the definitions of various terms used in the agreement, to better reflect the information that may be shared under the agreement and, in particular, to clarify that the agreement covers both current and previous information:
- make minor changes, particularly relating to operational matters set out in the agreement.

This order amends the principal order to—

- approve the agreement as amended. This means that, on the date that this order comes into force, the agreement as amended takes effect for the purposes of the Act:
- correct references to the title of the agreement:
- reflect the changes made to definitions of certain terms used in the agreement:
- revise the provision describing the personal information or types of personal information that each party may share with the other under the agreement to—
  - reflect the amendment to the agreement clarifying what personal information Inland Revenue may proactively share with the Police:
  - include a description of the personal information that the Police may share with Inland Revenue under the agreement (namely, information to enable Inland Revenue to process a Police request for personal information and to assess whether the preconditions for sharing information under the agreement are met):
  - include a statement of how Inland Revenue may use information shared by the Police:
- include provisions clarifying that, under the agreement, Inland Revenue may take no adverse action other than to the extent that using personal information that it receives from the Police to locate personal information that it holds, or sharing information with the Police, may be considered an adverse action within the meaning of that term in the Act.

The order also amends Schedule 2A of the Privacy Act 1993 to—

- update the description of the agreement so that this refers to the agreement as amended:
- correct the name of the agreement:
- update the description of the personal information or types of personal information that may be shared under the agreement to include other personal infor-

mation that Inland Revenue identifies in the course of performing its usual functions and duties.

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 2 April 2015.

## Reprints notes

### **1** *General*

This is a reprint of the Privacy (Information Sharing Agreement Between Inland Revenue and New Zealand Police) Amendment Order 2015 that incorporates all the amendments to that order as at the date of the last amendment to it.

### **2** *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3** *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4** *Amendments incorporated in this reprint*

Privacy (Information Sharing Agreement Between Inland Revenue, New Zealand Police, New Zealand Customs Service, and Serious Fraud Office) Order 2020 (LI 2020/196): clause 21