



## **Information Sharing Agreement**

between

**Inland Revenue**

and

**New Zealand Customs Service**

Pursuant to Part 7 of the Privacy Act 2020 and  
section 18E(2) of the Tax Administration Act 1994

**[Insert date] 2026**

## **Information Sharing Agreement**

### **The Parties**

**Inland Revenue (IR)** (acting through the Commissioner of Inland Revenue)

**New Zealand Customs Service (Customs)** (acting through the Comptroller of Customs)

For the purposes of section 143(3) of the Privacy Act 2020, IR is the lead agency.

### **The Agreement**

This Agreement is put in place under Part 7 of the Privacy Act 2020 and section 18E(2) of the Tax Administration Act 1994 to enable the Parties to share Information for the purposes specified in clause 2.

### **Acceptance**

In signing this Agreement, each Party acknowledges that it has read and agrees to be bound by it.

For and on behalf of **Inland Revenue:**

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**Peter Mersi**  
Commissioner  
Inland Revenue

Date\_\_\_\_\_

For and on behalf of **New Zealand Customs Service:**

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**Christine Stevenson**  
Comptroller of Customs

Date\_\_\_\_\_

## BACKGROUND

- A. The Government is committed to the effective and efficient management of New Zealanders' entitlements and tax and social policy obligations.
- B. The Working for Families tax credit scheme is administered by IR under Part M of the Income Tax Act 2007. It provides targeted financial assistance to low and middle income families with dependent children aged 18 and under. Families receiving WFF Tax Credits must notify IR if they move overseas, or when they depart New Zealand for an extended time, in case their departure affects their entitlements.
- C. While Customs collects information from all individuals who cross the New Zealand border, IR only needs information on Customers who:
  - (i) cross the border on or after 1 April 2027; and
  - (ii) are registered for WFF for periods commencing on or after 1 April 2027, (referred to in this Agreement as **Relevant Customers**).
- D. IR and Customs do not have automated sharing of information for Relevant Customers. This means accessing information about them is a manual time-consuming process where both Parties incur high administrative costs. It can mean some Relevant Customers continue to receive WFF Tax Credits they are not entitled to receive.
- E. IR and Customs intend to share information relating to Relevant Customers automatically to enable IR to identify whether a principal caregiver that has travelled or moved overseas has ceased to qualify for Working or Families due to the length of time they have been overseas. This will reduce the risk of families incurring debt when they depart New Zealand for extended periods or move overseas.
- F. The Information to be shared is a subset of the information the Parties already share under the Current IMAs to identify border movements of student loan borrowers and child support liable parents for administering the student loan and child support schemes.
- G. The Parties wish to enter into this Agreement under Part 7 of the Privacy Act and section 18E(2) of the TAA to authorise the sharing of Information for Working for Families purposes, as specified in clause 2.
- H. The Parties agree to enter into an MOU that will reflect the new legislative authority for the sharing of Information and set out the operational arrangements for that sharing.
- I. The Parties also intend, in the future, to incorporate the sharing of information under the Current IMAs within this Agreement, so that all sharing of border information is covered by this Agreement and memoranda of understanding made under it.

## TERMS

### 1. Defined Terms

- 1.1 In this Agreement, including the Background, unless the context otherwise requires:

**Adverse Action** has the meaning specified in section 177 of the Privacy Act.

**Agreement** means this Information Sharing Agreement between the Parties that is made under Part 7 of the Privacy Act and section 18E of the TAA, and is approved by the Order in Council, and includes the Schedules and any amendment made by the Parties.

**Assess** includes reassess and determine.

**Authorised Staff** in relation to a Party, means staff of that Party who are authorised to disclose, receive or use Information under this Agreement.

**Borrower** has the meaning specified in section 4(1) of the Student Loan Scheme Act 2011.

**Commissioner** has the meaning specified in section 3(1) of the TAA.

**Comptroller** means the Chief Executive of Customs.

**Current IMAs** means the Information Matching Agreements between the Parties for:

- (a) the Inland Revenue-Customs Student Loans POI Data Match; and
- (b) the Customs-IR Child Support Person of Interest and Alerts, and Student Loans Alerts.

**Customer** means a natural person who is a principal caregiver, as defined in section YA 1 of the Income Tax Act 2007, and is receiving, or has received, WFF Tax Credits under that Act.

**Customs Information** means the information that Customs discloses to IR under this Agreement, as described in clause 2 of Schedule 1.

**Flight Details** means the flight detail information that Customs discloses to IR under this Agreement, as described in clause 2.1(c) of Schedule 1.

**Information** means IR Information and/or Customs Information, as the context requires.

**Information Sharing Agreement** has the meaning specified in section 138 of the Privacy Act.

**Inland Revenue Acts** has the meaning specified in section 3 of the TAA.

**IR Information** means the information that IR discloses to Customs under this Agreement, as described in clause 1 of Schedule 1.

**IRD Number** has the meaning given to 'tax file number' in section 3(1) of the TAA.

**Lead Agency** means IR.

**MOU** means the memorandum of understanding, developed by the Parties under clause 10.1, that sets out the operational arrangements by which the Parties may share Information.

**Order in Council** means the Order in Council that approves this Agreement and that is made under sections 145 to 149 of the Privacy Act, as amended from time to time.

**Party** means IR or Customs and **Parties** means both IR and Customs.

**Personal Information** has the meaning specified in section 7(1) of the Privacy Act.

**Privacy Act** means the Privacy Act 2020.

**Privacy Commissioner** means the Privacy Commissioner specified in section 13 of the Privacy Act.

**Purposes** means the purposes set out in clause 2.

**Relevant Customer** has the meaning given to that term in paragraph C of the Background.

**TAA** means the Tax Administration Act 1994.

**Working Day** means any day of the week other than:

- (a) Saturday, Sunday, Good Friday, Easter Monday, Anzac Day, Labour Day, the Sovereign's birthday, Matariki and Waitangi Day; and
- (b) if Waitangi Day or Anzac Day falls on a Saturday or a Sunday, the following Monday; and
- (c) a day in the period commencing with 25 December in any year and ending with 15 January in the following year.

**WFF Tax Credit** has the meaning specified in section MA 8 of the Income Tax Act 2007.

1.2 In this Agreement, unless the context requires otherwise, references to:

- (i) clauses and Schedules are to clauses and Schedules to this Agreement;
- (ii) the singular includes the plural and vice versa; and
- (iii) any legislation includes any amendment to, or replacement of, that legislation and any secondary legislation made under it.

## 2. **Purposes**

2.1 This Agreement authorises the Parties to share Information for the purposes of enabling IR to:

- (a) assess the entitlement or eligibility of any Relevant Customer to receive WFF Tax Credits where a Relevant Customer is undertaking, or has undertaken, extended travel overseas;
- (b) assess the amount of WFF Tax Credits to which any Relevant Customer who is undertaking, or has undertaken, extended travel overseas is or was entitled, or for which they are or were eligible;

- (c) avoid the overpayment of WFF Tax Credits, and incurring of debts to the Crown, where a Relevant Customer is undertaking, or has undertaken, extended travel overseas;
- (d) enable the recovery of any debt due to the Crown in respect of WFF Tax Credits, including the enforcement of obligations relating to WFF Tax Credits; and
- (e) enable the prevention, detection, investigation or prosecution of offences relating to WFF Tax Credits.

### **3. Information to be shared**

- 3.1 The Customs Information that Customs may share with IR is collected by Customs from Relevant Customers departing from or arriving in New Zealand and is set out in clause 2 of Schedule 1.
- 3.2 The IR Information that IR may share with Customs is set out in clause 1 of Schedule 1.

### **4. How IR may use Customs Information**

- 4.1 IR may use Customs Information in accordance with the information sharing process authorised by this Agreement for one or more of the Purposes.
- 4.2 Customs will disclose Flight Details to IR because of the technological design of the sharing mechanism.
- 4.3 As recorded in clause 2.2 of Schedule 1, IR may not use Flight Details for the purposes of administering WFF. IR will not ingest Flight Details into its systems.

### **5. How Customs may use IR Information**

- 5.1 Customs may use IR Information for the purpose of comparing it against border movement information so that it can supply Customs Information to IR.

### **6. Modifications to information privacy principles**

- 6.1 For the purposes of this Agreement, information privacy principles 1, 2 and 11, which are set out in section 22 of the Privacy Act, are modified (by the Order in Council) as follows:

#### **(a) Principle 1: Purpose of collection of Personal Information**

It is not a breach of information privacy principle 1 for Customs to collect IR information from IR for the purpose of comparing it against border movement information so Customs can supply Customs Information to IR.

#### **(b) Principle 2: Source of Personal Information**

It is not a breach of information privacy principle 2 for:

- (i) IR to collect Customs Information from Customs for one or more of the Purposes;
- (ii) Customs to collect IR Information from IR for the purpose of comparing it against border movement information so Customs can supply Customs Information to IR.

(c) **Principle 11: Limits on disclosure of Personal Information**

It is not a breach of information privacy principle 11 for Customs to disclose Customs Information to IR for one or more of the Purposes.

**7. The public services this Agreement is intended to facilitate**

7.1 The public services that this Agreement is intended to facilitate, in relation to WFF Tax Credits paid to Relevant Customers, are:

- (a) assessing eligibility for, and entitlement to, WFF Tax Credits (in relation to current or past recipients of WFF Tax Credits); and
- (b) assessing and enforcing any obligations related to WFF Tax Credits, including recovering any associated debt (in relation to current or past recipients of WFF Tax Credits); and
- (c) ensuring debt relating to the receipt of WFF Tax Credits by Relevant Customers is reduced.

**8. Adverse Actions**

8.1 Section 152 of the Privacy Act requires parties to an Information Sharing Agreement to provide written notice to individuals before any Adverse Action is taken against them on the basis of Personal Information shared under that agreement, including details of the Adverse Action that the party proposes to take and the Personal Information about the individual on which the action is based. The notice must give those individuals 10 Working Days to dispute the correctness of the Personal Information. Section 153 of the Privacy Act allows an approved Information Sharing Agreement to provide that a party to that agreement may give a shorter period of notice or dispense with the notice requirement.

8.2 IR may dispense with the notice requirement under section 152 of the Privacy Act where the sharing of Personal Information under this Agreement gives IR reasonable grounds to suspect that:

- (a) either:
  - (i) an offence has been, is being, or is likely to be committed under an Inland Revenue Act; or
  - (ii) a person has engaged, is engaging, or is likely to engage in activity that means they may be subject to an administrative sanction or may warrant the imposition of a penalty under an Inland Revenue Act; and
- (b) the Personal Information is relevant to IR's decision-making on preventative, investigative or enforcement interventions related to that offence, administrative sanction or penalty; and
- (c) advance notification by IR to a suspect of an Adverse Action would be likely to defeat the purpose of the intervention.

8.3 IR may dispense with the notice requirement under section 152 of the Privacy Act and take such actions as are necessary to immediately suspend payment to a Relevant Customer of all or part of an interim installment of a WFF Tax Credit when:

- (a) IR identifies a discrepancy between Customs Information and information held by IR for that Relevant Customer; and
- (b) IR has reasonable grounds to believe, based on an identified discrepancy, that

the Relevant Customer has been outside New Zealand for longer than the maximum period allowable to remain eligible to receive the WFF Tax Credit.

8.4 The Adverse Actions IR may take under this Agreement are specified in Schedule 2.

8.5 IR Authorised Staff will comply with all IR policies and guidelines and ensure the correct identity of Relevant Customers before using Customs Information to take an Adverse Action.

## 9. **Where the public can view this Agreement**

9.1 This Agreement is available for viewing by members of the public:

- (a) on the public website of each Party; or
- (b) in person at IR, 55 Featherston Street, Wellington.

## 10. **Overview of operational arrangements**

10.1 The Parties agree to develop an MOU that sets out the operational arrangements the Parties will use to share Information, including:

- (a) security arrangements and technical standards in relation to the transfer and use of Information, as described at clause 11 below;
- (b) procedures to verify a Relevant Customer's identity, to identify any discrepancies in the Information about that Individual that is held by each Party, and to update that Relevant Customer's records;
- (c) provisions that specify how frequently Information is to be shared and in what format;
- (d) requirements in relation to the retention and disposal of Information;
- (e) relationship principles and provisions that clarify the role of each Party under the MOU;
- (f) governance processes, including processes that enable regular review of the MOU and resolution of any disputes between the Parties;
- (g) provisions that specify how the MOU may be amended or terminated and any requirements (such as confidentiality provisions) that continue to apply after termination; and
- (h) contact details for each Party's contact person responsible for the operation of the MOU.

10.2 Operational details will be included in the MOU, rather than in this Agreement, as they may need to be regularly updated over time, and they relate to matters that it is appropriate for the Parties to manage within their respective organisations. The Parties may provide copies of the MOU to the Privacy Commissioner either proactively or on request.

10.3 The Information will be transferred securely between the Parties using the methods specified in clause 11.1(a) and in accordance with the MOU.

10.4 IR will use existing systems and practices to ensure the correct identity of Relevant Customers before using the Information for one or more of the Purposes.

- 10.5 IR will, with some exceptions, provide written notice to Relevant Customers in advance of any Adverse Action proposed to be taken against them (see clause 8).
- 10.6 Information will only be accessible by Authorised Staff who need to use it for the purposes of this Agreement.
- 10.7 Each Party will be responsible for responding to requests for Personal Information as appropriate in the circumstances, in accordance with Part 4 of the Privacy Act.

## 11. **Safeguards that will be applied to protect Information**

### *Security Provisions*

- 11.1 Each Party will have mechanisms and procedures for:
- (a) the secure storage and transfer of Information in accordance with government security standards (for example: SEEMail, Secure File Transfer Protocol, B2B framework, etc.);
  - (b) the appointment of Authorised Staff;
  - (c) training of Authorised Staff to share Information appropriately and in accordance with this Agreement;
  - (d) ensuring the Information is of adequate quality at the time it is provided to the other Party;
  - (e) ensuring the Information is only used in connection with one or more of the Purposes.

### *Accuracy and Correction*

- 11.2 IR will take all necessary and reasonable steps in accordance with information privacy principle 8 to ensure that Relevant Customers who may be adversely affected by the Information sharing are accurately identified, and that WFF Tax Credits are only suspended when a Relevant Customer is no longer eligible to receive them.
- 11.3 If IR suspends WFF Tax Credits in error under this Agreement, it will ensure that the error is corrected and any applicable repayment is made to the Relevant Customer as soon as reasonably practicable.

### *Disclosure*

- 11.4 Neither Party will disclose the Information to any third party, except:
- (a) where such disclosure is necessary or incidental to a Party's use of the Information;
  - (b) where such disclosure to other staff is reasonably necessary for a lawful function or duty connected to this Agreement, including, for example:
    - (i) disclosing Information to legal advisors to obtain legal advice about the operation or interpretation of this Agreement;
    - (ii) disclosing Information to relevant staff to assist in responding to a complaint relating to this Agreement; or
    - (iii) disclosing Information to relevant staff to investigate and respond to a possible breach of this Agreement or a potential privacy breach relating to Information;
  - (c) where the disclosure is to the individual or entity to whom the Information relates, or to their agents or advisors; or
  - (d) as permitted or required by law.

## *Privacy*

- 11.5 Each Party will be responsible for the investigation of privacy incidents and breaches as appropriate in the circumstances. Where Personal Information is found to have been inappropriately accessed or disclosed, the relevant Party's internal investigation processes will be applied and the other Party will be notified.
- 11.6 Where an internal investigation confirms a notifiable privacy breach under Part 6 of the Privacy Act, the Privacy Commissioner will be notified.

## *Audit and reporting*

- 11.7 The Parties will assess the operation of this Agreement annually to check that the safeguards in the Agreement are operating as intended, that they remain sufficient to protect the privacy of individuals, and to ascertain whether any issues have arisen in practice that need to be resolved.
- 11.8 This assessment may (as agreed by the Parties) involve a full audit or another form of assessment that is less than a full audit and that enables the exchange of letters of assurance between the Parties.
- 11.9 The assessment of mechanisms and procedures for the secure storage and transfer of Information may involve completion of the security Certification and Accreditation process that is required by the Government Chief Information Officer at the Department of Internal Affairs.
- 11.10 The Parties will co-operate with each other during the assessment process and will take all reasonable actions to make the required resources available.
- 11.11 The Lead Agency will report annually on the operation of this Agreement as part of its annual report, in accordance with sections 154 to 156 of the Privacy Act.

## **12. Assistance statement**

- 12.1 The Parties will provide any reasonable assistance that is necessary in the circumstances to allow the Privacy Commissioner or an individual who wishes to make a complaint about an interference with privacy to determine the Party against which the complaint should be made.

## **13. Breach of security or privacy**

- 13.1 If a Party has reasonable cause to believe that a breach of a security or privacy provision in this Agreement or the MOU has occurred or may occur, that Party may investigate that actual or suspected breach as it deems necessary.
- 13.2 The other Party shall ensure that reasonable assistance is provided to the investigating Party in connection with the investigation.
- 13.3 The investigating Party will ensure that the other Party is kept informed of any developments.
- 13.4 Compliance by IR officers with this clause 13 is subject to their obligations under the TAA.
- 13.5 A Party may suspend its sharing of Information under clause 3 of this Agreement to allow time for the relevant security or privacy breach to be remedied.

## **14. Dispute resolution**

- 14.1 Should any dispute arise in relation to this Agreement, the Parties will meet in good faith to attempt to resolve it as quickly as possible.

14.2 If the Parties are unable to resolve the dispute within 60 days, the matter shall be referred to the Commissioner and the Comptroller, or their delegates, for resolution.

14.3 The Parties will continue to comply with their obligations under this Agreement despite the existence of any dispute.

## 15. **Amendments**

15.1 Any amendments to this Agreement must be in writing and signed by the Commissioner and the Comptroller, or their delegates.

15.2 Amendments to this Agreement will be made in accordance with section 157 of the Privacy Act.

15.3 If the Parties are unable to agree on any amendments, the matter will be dealt with under clause 14.

## 16. **Term and termination**

16.1 This Agreement comes into force on the date specified in the Order in Council and shall continue in force until the Parties agree to terminate it or the Order in Council is revoked.

16.2 A Party may, by written notice to the other Party, suspend, limit, or terminate its participation in this Agreement if it appears to that Party that the terms of the Agreement or the Order in Council are not being met or the sharing of Information under this Agreement is otherwise unlawful.

16.3 The obligations in the MOU which concern confidentiality shall remain in force notwithstanding the termination of this Agreement.

16.4 If extraordinary circumstances arise (including but not limited to earthquake, eruption, fire, flood, storm or war) which prevent a Party from performing its obligations under the Agreement, the performance of that Party's obligations shall be suspended, to the extent necessary, for as long as those extraordinary circumstances prevail.

## 17. **Contact person**

17.1 Each Party will appoint a contact person to co-ordinate the operation of this Agreement with the other Party and will ensure that the contact person is familiar with the requirements of the Privacy Act and this Agreement.

17.2 Each Party's initial contact person is as follows:

(a) IR: Information Specialist (Customs Portfolio), Information Sharing Operations.

(b) Customs: Team Leader, Border Systems.

17.3 All notices and other communication between the Parties under this Agreement must be sent to the contact persons specified above.

17.4 The contact persons set out above may be updated from time to time by notice to the other Party and the Privacy Commissioner.

## 18. **Precedence**

18.1 This Agreement takes precedence over the MOU, to the extent of any inconsistency.

## **Schedule 1: Information**

### **1. IR Information**

1.1 IR will supply to Customs the following IR Information about Customers who are registered to receive WFF tax credits in the current tax year:

- (a) first or given name(s)
- (b) surname or family name
- (c) alias (or any other name by which they are known);
- (d) date of birth;
- (e) IRD Number;
- (f) passport number (if available); and
- (g) passport country code (citizenship) (if available).

### **2. Customs Information**

2.1 Customs will supply the following Customs Information about Relevant Customers, who are registered to receive WFF tax credits in the current tax year, to IR:

(a) *Personal Information*

- First or given name(s);
- surname or family name;
- date of birth;
- IRD number;
- passport number; and
- passport country code (citizenship).

(b) *Travel information*

- Date of travel;
- time of travel; and
- direction of travel (arrival or departure).

(c) *Flight Details*

- Flight number;
- NZ port; and
- overseas port.

2.2 While Customs will supply Flight Details for Relevant Customers, IR will not ingest that information into its systems as it does not use Flight Details to administer WFF. IR will securely delete Flight Details at the time that information is received from Customs.

## **Schedule 2: Adverse Actions**

1. The type of Adverse Action IR may take is dependent on:
  - (a) the immediacy of the action required; and
  - (b) the nature and value of the Information that it receives when considered alongside the facts of the case and the information it already holds.
  
2. The types of Adverse Action that IR may take include steps to:
  - (a) amend or cease entitlement to WFF Tax Credits;
  - (b) enforce any unmet obligations in relation to WFF Tax Credits, including debt recovery;
  - (c) impose administrative sanctions or penalties under an Inland Revenue Act; and
  - (d) prosecute offences relating to WFF Tax Credits.
  
3. The steps referred to in clause 2 of this Schedule 2 include, but are not limited to:
  - (a) investigation;
  - (b) suspending, ceasing, reviewing or reassessing entitlement to WFF Tax Credits;
  - (c) debt recovery;
  - (d) consideration of administrative sanctions and imposition of penalties under an Inland Revenue Act; and
  - (e) prosecution.
  
4. IR may use its statutory powers to support the above steps.
  
5. IR will comply with all applicable IR policies and guidelines before taking any Adverse Action.
  
6. If Personal Information shared under this Agreement forms part of the prosecution's evidence in a criminal case, the Personal Information may be disclosed to an individual in accordance with the Criminal Disclosure Act 2008. Any dispute about the provision of such information will be managed by the courts as part of the subject matter of the prosecution.
  
7. Customs will not take any Adverse Action in relation to this Agreement.