Hon Simon Watts, Minister of Revenue

Orders in Council for Approved Information Sharing Agreement between Inland Revenue and MBIE – Information Release

September 2026

List of documents included in this proactive release

#	Reference	Type	Title	Date
01	IR2026/197 BRIEFING-REQ-0036572	Report	Cabinet paper – Orders in Council for Approved Information Sharing Agreement between Inland Revenue and MBIE	30 July 2026
02	n/a	Cabinet paper	Orders in Council for Approved Information Sharing Agreement between Inland Revenue and MBIE	27 August 2026
03	n/a	Attachment	Consistency Accountability Statement: Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026	30 July 2026
04	n/a	Attachment	Summary of Underpinning Analysis: Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026	30 July 2026
05	n/a	Attachment	Consistency Accountability Statement: Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026	13 August 2026
06	n/a	Attachment	Summary of Underpinning Analysis: Taxation (Annual Rates for 2021–22, GST, and Remedial Matter) Act 2022 Commencement Order 2026	13 August 2026
07	LEG-26-MIN-0182	LEG Minute	Orders in Council for Approved Information Sharing Agreement between Inland Revenue and MBIE	27 August 2026
08	CAB-26-MIN-0282	CAB Minute	Report of the Cabinet Legislation Committee: Period ended 28 August 2026	31 August 2026

Additional information

The Cabinet paper was considered by the Cabinet Legislation Committee on 27 August 2026 and confirmed by Cabinet on 31 August 2026.

The Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026 and the Taxation (Annual Rates for 2021–22, GST, and Remedial Measures) Act 2022 Commencement Order 2026 have not been included in this information release as both are publicly available on the legislation.govt.nz website

Information withheld

Some parts of this information release would not be appropriate to release and, if requested, would be withheld under the Official Information Act 1982 (the Act).

Where this is the case, the relevant sections of the Act that would apply are identified.

Where information is withheld, no public interest was identified that would outweigh the reasons for withholding it.

Sections of the Act under which information was withheld:

9(2)(a) to protect the privacy of natural persons, including deceased people

Availability

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Tax policy report

Inland Revenue
Te Tari Taake

MINISTRY OF BUSINESS, INNOVATION & EMPLOYMENT
HĪKINA WHAKATUTUKI

Cabinet paper – Orders in Council for approved information sharing agreement between Inland Revenue and MBIE

Date	30 July 2026	**Priority**	Medium
Security level		**Report number**	IR2026/197 BRIEFING-REQ-0036572:

Action sought		**Deadline**
Minister of Revenue	**Agree** to recommendations **Authorise** the lodgement of the attached Cabinet paper **Refer** a copy of this report to the Minister of Finance	20 August 2026
Minister of Commerce and Consumer Affairs	**Agree** to recommendations **Authorise** the lodgement of the attached Cabinet paper	20 August 2026

Purpose
This report asks you to consider and authorise the lodgement of the attached Cabinet paper to the Cabinet Office by 10am Thursday 20 August 2026 so that it may be considered by the Cabinet Legislation Committee (LEG) at its meeting on Thursday 27 August 2026. The Cabinet paper seeks the Committee's authorisation to submit the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment) Order 2026 and the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026 to the Executive Council.

Contact for phone discussion, if required			
Name	**Position**	**Phone number**	**First contact**
Martin Neylan	Principal Policy Advisor, Inland Revenue	s 9(2)(a)	✓
Neeraj Mudaliar	Senior Advisor, Operational Policy and Regulatory Systems, Ministry of Business, Innovation and Employment	s 9(2)(a)	☐

Cabinet paper – Orders in Council for approved information sharing agreement between Inland Revenue and MBIE

Background

1 An approved information sharing agreement (AISA) has been drafted to allow the sharing of information between Inland Revenue and certain business units within the Ministry of Business, Innovation and Employment (MBIE). The Economic Policy Committee authorised you to instruct the Parliamentary Counsel Office (PCO) to draft the Order in Council to bring the proposed agreement into effect in November 2025 [ECO-25-MIN-0196 refers].

2 You also agreed to draft an Order in Council to set the date to repeal a permitted disclosure that would cause a legislative conflict for the information shares between Inland Revenue and the Companies Office if the AISA were to come into effect in October 2026 [IR2025-281 and REQ – 0020805 refers].

3 The two Orders in Council required for the AISA to come into effect without legislative conflicts have since been drafted and are attached to the Cabinet paper.

4 The Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment) Order 2026 gives effect to the AISA.

5 The Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026 repeals the permitted disclosure from the Tax Administration Act 1994.

6 The Orders in Council must come into effect at the same time to avoid any legislative conflict.

Changes to AISA

7 Following on from Cabinet's consideration of the AISA in November 2025, further changes have been made to the AISA. The definition of the legislation that MBIE administers has been added to clarify the scope of the share. Also, one of the names of the parties to the agreement has been changed due to recent restructuring within MBIE.

8 A change to both the AISA and the Order has been made to authorise the sharing of information relating to specified tax offences that result in automatic disqualification of a person from acting as a company director. This ensures the AISA aligns with the policy intent described in the consultation document. Other minor drafting changes raised by PCO during the drafting of the Order have been made to the AISA.

Matters Ministers must have regard to

9 The Privacy Act (Section 149(a)) requires that before recommending the making of an Order in Council, Ministers must be satisfied that:

(a) the information sharing agreement will facilitate the provision of a particular public service or particular public services

(b) the type and quantity of personal information to be shared under the agreement are no more than is necessary to facilitate the provision of that public service or those services

(c) the agreement does not unreasonably impinge on the privacy of individuals and contains adequate safeguards to protect their privacy

(d) the benefits of sharing personal information under the agreement are likely to outweigh the financial and other costs of sharing it, and

(e) any potential conflicts or inconsistencies between the sharing of personal information under the agreement and any other enactment have been identified and appropriately addressed.

10 You also need to have regard to the submissions received following consultation. As part of the final policy approval, officials advised you of the outcome of submissions and the changes that had been made to the AISA. The regulatory impact statement and the AISA address the other matters. Also, Ministers have addressed the potential legislative conflict as outlined in paragraph 9(e) above, by the drafting of an Order that repeals a permitted disclosure provision that would conflict with the AISA.

Risks

11 Although the proposed AISA includes a range of safeguards to minimise any risks of loss, misuse, or improper disclosure of the information that is shared, some members of the public may not be supportive due to perceived privacy concerns.

Operational implications

12 The operational costs for the AISA are non-monetised and will be absorbed within the baseline funding of the agencies.

13 The general public, company directors, people associated with registers, or businesses will not have any compliance costs imposed on them from the AISA and will not have to do anything once the AISA comes into effect because no new information will be collected.

Financial implications

14 There are no financial implications from the proposed AISA. The development and implementation phases of the AISA will be undertaken within departmental baselines.

Consultation

15 Consultation on the discussion document for this proposal (Information sharing between Inland Revenue and the Ministry of Business, Innovation and Employment) took place between 30 October and 13 December 2024. Submissions were received from nine submitters and changes were made to the AISA where applicable.

16 The Office of the Privacy Commissioner (OPC) has been consulted throughout the development of this AISA. OPC has sought to ensure the proposed AISA does not unnecessarily infringe on an individual's right to privacy, and does not lead to unjustified sharing of personal information if a clear purpose has not been provided. OPC believes the AISA, in its current form clearly sets out the purposes for which the information is to be shared.

17 The Treasury, the OPC, the PCO, the Department of the Prime Minister and Cabinet, and the Ministry for Regulation have been informed of the contents of the Cabinet paper.

Next steps

18 If you agree, the PCO will provide the Cabinet Office with the Orders in Council.

19 If you agree with the draft Cabinet paper attached to this report, the next step is to undertake Ministerial consultation on the Cabinet paper. Following this, the Cabinet

paper needs to be lodged before 10am on Thursday 20 August 2026 to be considered by LEG at its meeting on Thursday 27 August 2026.

20 If Cabinet agrees, the Orders in Council will go through the Executive Counsel. If signed, the Orders will appear in the *New Zealand Gazette* the following Thursday and will come into effect 28 days after being gazetted.

21 We recommend this Cabinet paper and other supporting material be proactively released with appropriate redactions within 30 working days following the notification of the signed Orders in Council in the *New Zealand Gazette*.

Recommendations

We recommend you:

1. **Note** that the requirements in paragraphs 9 and 10 that ministers have to be satisfied with before an Order in Council is made to bring an AISA into effect under the Privacy Act 2020 have been met.

2. **Agree** to the Order in Council required to bring the proposed AISA between Inland Revenue and the Ministry of Business, Innovation and Employment into effect.

Agree / Disagree	Agree / Disagree
Minister of Revenue	*Minister of Commerce and Consumer Affairs*

3. **Agree** to the final Order in Council to set the date to repeal a permitted disclosure provision that would conflict with the AISA.

Agree / Disagree

Minister of Revenue

4. **Authorise** the lodgement of the attached Cabinet paper with the Cabinet Office by 10 am Thursday 20 August 2026 for the Cabinet Legislation Committee to consider at its meeting on 27 August 2026.

Authorised/Not authorised	Authorised/Not authorised
Minister of Revenue	*Minister of Commerce and Consumer Affairs*

5. **Note** that speaking notes will be provided for your use at the Cabinet Legislation Committee's meeting on 27 August 2026.

6. **Refer** a copy of this report to the Minister of Finance.

s 9(2)(a)

Martin Neylan
Principal Policy Advisor
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s 9(2)(a)

Sanjai Raj
General Manager
Market Integrity
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Hon Simon Watts
Minister of Revenue
/ /2026

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Hon Cameron Brewer
Minister of Commerce and Consumer Affairs
/ /2026

Office of the Minister of Revenue

Office of the Minister of Commerce and Consumer Affairs

Cabinet Legislation Committee

ORDERS IN COUNCIL FOR APPROVED INFORMATION SHARING AGREEMENT BETWEEN INLAND REVENUE AND MBIE

Proposal

1 This paper seeks the Cabinet Legislation Committee's agreement to submit two Orders in Council to the Executive Council. The first is the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment) Order 2026. It will authorise specified information sharing to occur between Inland Revenue and certain business units within the Ministry of Business, Innovation and Employment (MBIE) in line with the proposed approved information sharing agreement (AISA) between these parties.

2 The second Order is the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026. It will set the date to repeal a permitted disclosure in the Tax Administration Act 1994 to ensure there is no legislative conflict when there are two authorising provisions in force at the same time for sharing information between Inland Revenue and the Companies Office within MBIE.

Relation to government priorities

3 The proposed AISA between Inland Revenue and the MBIE business units will help increase compliance in the tax system and improve the efficiency of a range of services and functions administered by both agencies. This policy proposal relates to a workstream in the Government's tax and social policy work programme.

Executive summary

4 The Cabinet Economic Policy Committee agreed in November 2025 [ECO-25-MIN-0196 refers] to the proposed AISA and authorised the Parliamentary Counsel Office to draft an Order in Council to bring the AISA into effect.

5 That Order in Council, alongside an Order in Council to set the date to repeal a permitted disclosure from the Tax Administration Act, have since been drafted by the Parliamentary Council Office and the Committee's authorisation is sought to submit these to the Executive Council.

Background

6 Both Inland Revenue and MBIE hold information that, if provided to the other agency, would help the other agency better discharge its functions and duties. Currently, the Tax Administration Act and the Privacy Act 2020 restrict the sharing of this information between the agencies.

7 In September 2024, the Cabinet Economic Policy Committee agreed to the release of the discussion document Information sharing between Inland Revenue and the Ministry of Business, Innovation and Employment [ECO-24-MIN-0232 refers].

8 Consultation was carried out for a period of six weeks from 30 October to 13 December 2024. Nine submissions were received. All submissions were considered and changes have been made to the AISA where appropriate.

9 In November 2025, the Economic Policy Committee agreed to the proposed AISA and authorised the Parliamentary Counsel Office to draft an Order in Council to bring the AISA into effect [ECO-25-MIN-0196 refers].

10 There will be a legislative conflict if a permitted disclosure within the Tax Administration Act is not repealed at the same time as the AISA comes into effect. This is because there should not be two authorising provisions for the same information share in place at the same time. The Parliamentary Counsel Office has drafted the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Commencement Order 2026 so it can come into effect at the same time as the AISA to set the date to repeal the permitted disclosure and ensure there are no conflicts.

Analysis

Changes to the AISA

11 Following on from Cabinet's consideration of the AISA in November 2025, further clarifying changes to ensure the parties' intentions are achieved have been made to the AISA:

11.1 Inserting a definition of the legislation that MBIE administers, in order to clarify the scope of enforcement and compliance information MBIE could receive from Inland Revenue.

11.2 Changing the named parties to the agreement because of recent restructuring within MBIE.

11.3 Clearly authorising the sharing of information relating to specified tax offences that result in automatic disqualification of a person from acting as a company director. This ensures the AISA aligns with the policy intent described in the consultation document.

11.4 Other minor drafting changes raised by the Parliamentary Counsel Office during its drafting of the Order.

Benefits of the AISA

12 There are some existing and previous information sharing arrangements between Inland Revenue and the business units within MBIE, but it has been identified that further sharing of information would result in many benefits, including helping to:

12.1 detect “phoenix companies”

12.2 detect persons who have been prohibited from being a director or from being involved in the management of a company owing to certain convictions, and who continue to act as a director or in the management of a company

12.3 improve the administration and governance of the insolvency regime, the criminal proceeds regime, and some registers

12.4 enable the provision of information to New Zealand businesses (for example, compliance obligations and understanding of available government support)

12.5 enable potential costing and impact modelling for public policy proposals, and

12.6 improve administration and governance of tax system.

Requirements for Order in Council

13 The Privacy Act outlines what an Order in Council to bring an AISA into effect must include. The Parliamentary Counsel Office has drafted the Order in Council in accordance with the Privacy Act and it includes the following:

13.1 Three modifications to the information privacy principles (IPPs) (clauses 10, 11, and 12 of the Order in Council), which ensures sharing under the AISA does not breach any of the following principles.

13.1.1.1 IPP 2 – source of personal information.

13.1.1.2 IPP 10 – limits on use of personal information.

13.1.1.3 IPP 11 – limits on disclosure of personal information.

13.2 The public services the AISA is intended to facilitate (clause 7 of the Order in Council).

13.3 The personal information to be shared and the use of that personal information permitted under the AISA (clauses 8 and 9, and schedule 1-3 of the Order in Council).

13.4 The parties to the AISA (Inland Revenue and business units of MBIE) and the lead agency (Inland Revenue) (clause 5 of the Order in Council).

13.5 The adverse actions that each party can reasonably be expected to take in relation to an individual as a result of the sharing of personal information under the agreement (clauses 13 and 14 of the Order in Council).

14 Before recommending the making of an Order in Council, the Privacy Act requires the Minister of Revenue to be satisfied that the requirements in section 149 of the Privacy Act have been met. I, the Minister of Revenue, confirm that these requirements have been met. This paper therefore seeks Cabinet's agreement to an Order in Council to address a potential legislative conflict, thereby satisfying one of those requirements

Cost-of-living Implications

15 This proposal is not likely to have cost-of-living implications.

Financial Implications

16 There are no financial implications from the proposed AISA. The development and implementation phases of the AISA will be undertaken within departmental baselines.

Legislative Implications

17 Two regulations are required for this proposal to take effect:

17.1 an Order in Council is required to give effect to the AISA; and

17.2 an Order in Council is required to set the date that a permitted disclosure in the Tax Administration Act is repealed (the repeal is authorised by the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022).

Impact Analysis

Climate Implications of Policy Assessment

18 The Climate Implications of Policy Assessment (CIPA) team has been consulted and confirms that the CIPA requirements do not apply to this proposal because the threshold for significance is not met.

Population Implications

19 There are no specific population implications from the proposals in this paper.

Human Rights

20 There are no human rights implications from this paper.

Use of external Resources

21 There was no use of external resources in relation to this proposal.

Timing and 28-day rule

22 Both Orders in Council will come into force 28 days after being notified in the New Zealand Gazette.

Compliance

23 The regulations comply with each of the following:

23.1 the principles of the Treaty of Waitangi;

23.2 the rights and freedoms contained in the New Zealand Bill of Rights Act 1990 or the Human Rights Act 1993;

23.3 the principles and guidelines set out in the Privacy Act 2020;

23.4 relevant international standards and obligations;

23.5 the Legislation Guidelines (2021 edition).

Regulations Review Committee

24 There are no grounds for the Regulations Review Committee to draw the regulations to the attention of the House of Representatives as a Standing Order requirement.

Certification by Parliamentary Counsel

25 The draft regulations were certified by the Parliamentary Counsel Office (PCO) as being in order for submission to Cabinet.

Regulatory Analysis

26 A Regulatory Impact Assessment was prepared in accordance with the necessary requirements and was submitted at the time that Cabinet approval was sought of the policy relating to this regulation in November 2025 [ECO-25-MIN-0196 refers].

Consistency with the principles of responsible regulation

27 A Consistency Accountability Statement (CAS) and Summary of Underpinning Analysis have been prepared and are attached to this paper. There were no inconsistencies with the principles of responsible regulation identified in the CAS.

Publicity

28 We will publish a joint press release announcing the enactment of the AISA.

29 The AISA will be published on Inland Revenue and MBIE's websites. The Privacy Impact Assessment and operational protocols will also be published on the websites, with appropriate redactions.

Proactive Release

30 We propose to proactively release this Cabinet paper, associated minutes, and key advice papers with appropriate redactions within 30 working days of Cabinet making final decisions.

Consultation

31 Consultation on the discussion document for this proposal (Information sharing between Inland Revenue and the Ministry of Business, Innovation and Employment) took place between 30 October and 13 December 2024. Submissions were received from nine submitters and changes were made to the AISA where appropriate. The proposed AISA, including changes made after consultation, was agreed to by the Economic Policy Committee in November 2025.

32 The Office of the Privacy Commissioner (OPC) has been consulted throughout the development of this AISA. OPC has sought to ensure the proposed AISA does not unnecessarily infringe on an individual's right to privacy, and does not lead to unjustified sharing of personal information if a clear purpose has not been provided. OPC believes the AISA, in its current form, clearly sets out the purposes for which the information is to be shared.

33 The Treasury, the Department of the Prime Minister and Cabinet, the Parliamentary Counsel Office, the Ministry for Regulation and OPC have been informed of this paper.

Recommendations

The Minister of Revenue and the Minister of Commerce and Consumer Affairs recommend that the Committee:

1 **note** that in November 2025 the Cabinet Economic Policy Committee agreed to the proposed AISA and authorised the Parliamentary Counsel Office to draft an Order in Council to bring the AISA into effect [ECO-25-MIN-0196 refers];

2 **note** that the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment) Order 2026 and the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Commencement Order 2026 will give effect to the decision referred to in recommendation 1 above;

3 **note** that the requirements for an Order in Council to give effect to an AISA, as outlined in section 149 of the Privacy Act 2020, have been met;

4 **agree** to the four changes to the AISA to insert a definition of the legislation that MBIE administers, to update the parties to the agreement to reflect MBIE restructuring, to authorise the sharing of information relating to specified tax offences that result in automatic banning a person from being a director, and other minor drafting changes raised by the Parliamentary Counsel Office during its drafting of the Order;

5 **authorise** the submission to the Executive Council of the Privacy (Information sharing agreement between Inland Revenue and the Ministry of Business, Innovation and Employment) Order 2026;

6 **authorise** the submission to the Executive Council of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026;

7 **note** that the Orders in Council must come into force on the same day to ensure there are no conflicts in the legislation; and

8 **note** that the Orders in Council will come into effect 28 days after the Orders are notified in the New Zealand Gazette.

Hon Simon Watts

Minister for Revenue

Hon Cameron Brewer

Minister Commerce and Consumer Affairs

Item 03

Inland Revenue
Te Tari Taake

Consistency Accountability Statement: Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026

Agency responsible	Inland Revenue
Portfolio	Revenue
Date finalised	30 July 2026
Identification Number	REG-1574

Statement of Review

I confirm that Inland Revenue has assessed the above legislation, and the process for developing it, for consistency with the principles of responsible regulation as set out in section 9 of the Regulatory Standards Act 2025.

This assessment identified no inconsistencies with the principles of responsible regulation.

s 9(2)(a)

[redacted]

Carolyn Elliott
Policy Lead
Policy
Inland Revenue

Summary of Underpinning Analysis: Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026

Agency responsible	Inland Revenue
Portfolio	Revenue
Date finalised	30 July 2026
Identification Number	REG-1574

Good law-making: 9(i)

The importance of consulting, to the extent that is reasonably practicable, the persons or representatives of the persons that the responsible agency considers will be directly and materially affected by the legislation	
Inconsistency identified?	NO
Summary of agency analysis	

Public consultation was undertaken for a period of six weeks between October and December 2024. Nine submissions were received. For details on consultation refer to the regulatory impact statement: https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ria-approved-information-sharing-agreement-ir-mbie.pdf?modified=20251216223414

the link to the discussion document is https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2024/information-sharing-ir-mbie-aisa/discussion-document---ir-mbie-aisa.pdf?modified=20241029200510

and for the feedback from submissions refer to the information release: https://www.taxpolicy.ird.govt.nz/publications/2025/ir-cab-25-sub-0416

Good law-making: 9(j)

The importance of carefully evaluating—

- **the issue concerned; and**

- **the effectiveness of any relevant existing legislation and common law; and**
- **whether the public interest requires that the issue be addressed; and**
- **any options (including non-legislative options) that are reasonably available for addressing the issue; and**
- **who is likely to benefit, and who is likely to suffer a detriment, from the legislation**

Inconsistency identified?	NO

Summary of agency analysis

The regulatory impact statement outlined the issue, the existing legislation and constraints, the options and the benefits and detriments of the proposed legislative solution. The statement is available at:
https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ria-approved-information-sharing-agreement-ir-mbie.pdf?modified=20251216223414

Good law-making: 9(k)

The importance of the responsible agency identifying and developing effective arrangements for implementing the legislation

Inconsistency identified?	NO

Summary of agency analysis

The regulatory impact statement outlined the arrangements for implementation. The statement is available at:
https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ria-approved-information-sharing-agreement-ir-mbie.pdf?modified=20251216223414

Good law-making: 9(l)

Legislation should be expected to produce benefits that exceed the costs of the legislation to the public or persons

Inconsistency identified?	NO

Summary of agency analysis

The regulatory impact statement outlined the costs and benefits of the proposed legislative solution. The statement is available at:
https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ria-approved-information-sharing-agreement-ir-mbie.pdf?modified=20251216223414

Good law-making: 9(m)

Legislation should be the most effective, efficient, and proportionate response to the issue concerned that is available

Inconsistency identified?	NO
Summary of agency analysis	
The regulatory impact statement does outline that the proposed legislative option is the most efficient and proportionate response to the issue. The statement is available at: https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ria-approved-information-sharing-agreement-ir-mbie.pdf?modified=20251216223414	

Rule of Law: 9(a)(i)

The law should be clear and accessible	
Inconsistency identified?	NO
Summary of agency analysis	
The approved information sharing agreement (AISA) will be publicly available on the Inland Revenue website and the MBIE website. The Order in Council is also publicly available on the New Zealand Legislation website. Both are drafted to ensure the law is clear and outline the purpose for sharing, the information that will be shared, the public services that the information will be used for, the adverse actions that agencies will take, and the safeguards to protect the information.	

Rule of Law: 9(a)(ii)

The law should not adversely affect rights and liberties, or impose obligations, retrospectively	
Inconsistency identified?	NO
Summary of agency analysis	
The AISA, and the two Orders in Council will apply prospectively. The AISA agreement will come into effect 28 days after the Orders in Council are notified in the Gazette.	

Rule of Law: 9(a)(iii)

Every person is equal before the law	
Inconsistency identified?	NO
Summary of agency analysis	
The Order in Council are consistent with the rule of law principle that every person is equal before the law.	

Rule of Law: 9(a)(iv)

There should be an independent impartial judiciary

Inconsistency identified?	NO
Summary of agency analysis	

The Order in Council is consistent with this principle.

Rule of Law: 9(a)(v)

Issues of legal right and liability should be resolved by the application of law, rather than the exercise of administrative discretion	
Inconsistency identified?	NO
Summary of agency analysis	

The Order in Council is consistent with this principle.

Liberties: 9(b)

Legislation should not unduly diminish a person's liberty, personal security, freedom of choice or action, or rights to own, use, and dispose of property, except as is necessary to provide for, or protect, any such liberty, freedom, or right of another person	
Inconsistency identified?	NO
Summary of agency analysis	

The Order in Council is consistent with this principle.

Taking of property: 9(c)

Legislation should not take or severely impair, or authorise the taking or severe impairment of, property without the consent of the owner unless-

- **there is a good justification for the taking or severe impairment; and**
- **fair compensation for the taking or severe impairment is provided to the owner; and**
- **the compensation is provided, to the extent practicable, by or on behalf of the persons who obtain the benefit of the taking or severe impairment**

Inconsistency identified?	NO
Summary of agency analysis	

The Order in Council is consistent with this principle.

Taxes, fees and levies: 9(d)

The importance of maintaining consistency with section 22(a) of the Constitution Act 1996 (Parliamentary control of taxation)

Inconsistency identified?	NO
Summary of agency analysis	
The Order in Council does not impose any new or increases in taxes or charges and is consistent with this principle.	

Taxes, fees and levies: 9(e)

Legislation should impose, or authorise the imposition of, a fee for goods or services only if the amount of the fee bears a proper relation to the cost of providing the good or service to which it relates	
Inconsistency identified?	NO
Summary of agency analysis	
The Order in Council will not impose any fees for goods or services and therefore is consistent with this principle.	

Taxes, fees and levies: 9(f)

Legislation should impose, or authorise the imposition of, a levy to fund an objective or a function only if the amount of the levy is reasonable in relation to both— • **the benefits that the class of payers is likely to derive, or the risks attributable to the class, in connection with the objective or function; and** • **the costs of efficiently achieving the objective or providing the function**	
Inconsistency identified?	NO
Summary of agency analysis	
The Order in Council does not impose levies and therefore is consistent with this principle.	

Role of courts: 9(g)

Legislation should preserve the courts' constitutional role of ascertaining the meaning of legislation	
Inconsistency identified?	NO
Summary of agency analysis	
The Order in Council preserves the court's interpretive role and therefore is consistent with this principle.	

Role of courts: 9(h)

Legislation should make rights and liberties, or obligations, dependent on	

administrative power only if the power is sufficiently defined and subject to appropriate review	
Inconsistency identified?	NO
Summary of agency analysis	

The Order in Council is consistent with this principle.

Additional information [optional]

Relevant publicly available inquiry, review, or evaluation reports

Relevant international treaties, standards and obligations

Departures from the Legislation Guidelines

Other unusual provisions or features

Item 05

Consistency Accountability Statement: Taxation (Annual Rates for 2021-22, GST, and Remedial Matters) Act 2022 Commencement Order 2026

Agency responsible	Inland Revenue
Portfolio	Revenue
Date finalised	13 August 2026
Identification number	*REG 1574*

Statement of Review

I confirm that Inland Revenue has assessed the above legislation, and the process for developing it, for consistency with the principles of responsible regulation as set out in section 9 of the Regulatory Standards Act 2025.

This assessment identified no inconsistencies with the principles of responsible regulation.

s 9(2)(a)

Carolyn Elliott
Policy Lead
Policy
Inland Revenue

Inland Revenue
Te Tari Taake

Summary of Underpinning Analysis: Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026

Agency responsible	Inland Revenue
Portfolio	Revenue
Date finalised	13 August 2026
Identification Number	REG-1574

Good law-making: 9(i)

The importance of consulting, to the extent that is reasonably practicable, the persons or representatives of the persons that the responsible agency considers will be directly and materially affected by the legislation	
Inconsistency identified?	No
Summary of agency analysis	

This Order sets the date for the repeal of a permitted disclosure provision in the Tax Administration Act 1994 to ensure there is no legislative conflict when the Approved Information Sharing Agreement (Information Sharing Agreement between Inland Revenue and the Ministry of Business, Innovation and Employment) Order 2026 comes into force. If this Order were not made, there would be two authorising provisions in force at the same time for the sharing of information between Inland Revenue and the Ministry.

Consultation on the proposal to share information between Inland Revenue and two branches of MBIE was undertaken between October and December 2024. In November 2025, the Economic Policy Committee agreed to the proposed AISA and authorised the Parliamentary Counsel Office to draft an Order in Council to bring the AISA into effect.

The consultation document and the paper submitted to the Economic Policy Committee included the proposed repeal date for the tax provision addressed by this Order and explained why the repeal was necessary. These documents were proactively released in

December 2025, and the link is as follows:
[Approval for proposed approved information sharing agreement between Inland Revenue and MBIE – information release]

Good law-making: 9(j)

The importance of carefully evaluating— • **the issue concerned; and** • **the effectiveness of any relevant existing legislation and common law; and** • **whether the public interest requires that the issue be addressed; and** • **any options (including non-legislative options) that are reasonably available for addressing the issue; and** • **who is likely to benefit, and who is likely to suffer a detriment, from the legislation**	
Inconsistency identified?	No
Summary of agency analysis	

Good law-making: 9(k)

The importance of the responsible agency identifying and developing effective arrangements for implementing the legislation	
Inconsistency identified?	No
Summary of agency analysis	

Good law-making: 9(l)

Legislation should be expected to produce benefits that exceed the costs of the legislation to the public or persons	
Inconsistency identified?	NOT APPLICABLE
Summary of agency analysis	

Good law-making: 9(m)

Legislation should be the most effective, efficient, and proportionate response to the issue concerned that is available	
Inconsistency identified?	No
Summary of agency analysis	

Rule of Law: 9(a)(i)

The law should be clear and accessible	
Inconsistency identified?	No
Summary of agency analysis	

Rule of Law: 9(a)(ii)

The law should not adversely affect rights and liberties, or impose obligations, retrospectively	
Inconsistency identified?	No
Summary of agency analysis	

Rule of Law: 9(a)(iii)

Every person is equal before the law	
Inconsistency identified?	No

Rule of Law: 9(a)(iv)

There should be an independent impartial judiciary	
Inconsistency identified?	No
Summary of agency analysis	

Rule of Law: 9(a)(v)

Issues of legal right and liability should be resolved by the application of law, rather than the exercise of administrative discretion	
Inconsistency identified?	No
Summary of agency analysis	

Liberties: 9(b)

Legislation should not unduly diminish a person's liberty, personal security, freedom of choice or action, or rights to own, use, and dispose of property, except as is necessary to provide for, or protect, any such liberty, freedom, or right of another person	
Inconsistency identified?	No
Summary of agency analysis	

Taking of property: 9(c)

Legislation should not take or severely impair, or authorise the taking or severe impairment of, property without the consent of the owner unless-

- **there is a good justification for the taking or severe impairment; and**
- **fair compensation for the taking or severe impairment is provided to the owner; and**
- **the compensation is provided, to the extent practicable, by or on behalf of the persons who obtain the benefit of the taking or severe impairment**

Inconsistency identified?	No
Summary of agency analysis	

Taxes, fees and levies: 9(d)

The importance of maintaining consistency with section 22(a) of the Constitution Act 1996 (Parliamentary control of taxation)	
Inconsistency identified?	No
Summary of agency analysis	

Inland Revenue
Te Tari Taake

Taxes, fees and levies: 9(e)

Legislation should impose, or authorise the imposition of, a fee for goods or services only if the amount of the fee bears a proper relation to the cost of providing the good or service to which it relates	
Inconsistency identified?	No
Summary of agency analysis	

Taxes, fees and levies: 9(f)

Legislation should impose, or authorise the imposition of, a levy to fund an objective or a function only if the amount of the levy is reasonable in relation to both— • **the benefits that the class of payers is likely to derive, or the risks attributable to the class, in connection with the objective or function; and** • **the costs of efficiently achieving the objective or providing the function**	
Inconsistency identified?	No
Summary of agency analysis	

Role of courts: 9(g)

Legislation should preserve the courts' constitutional role of ascertaining the meaning of legislation	
Inconsistency identified?	No
Summary of agency analysis	

Role of courts: 9(h)

Legislation should make rights and liberties, or obligations, dependent on administrative power only if the power is sufficiently defined and subject to appropriate review	
Inconsistency identified?	No
Summary of agency analysis	

Cabinet Legislation Committee

Minute of Decision

This document contains information for the New Zealand Cabinet. It must be treated in confidence and handled in accordance with any security classification, or other endorsement. The information can only be released, including under the Official Information Act 1982, by persons with the appropriate authority.

Orders In Council for Approved Information Sharing Agreement between Inland Revenue And MBIE

Portfolios **Revenue / Commerce and Consumer Affairs**

On 27 August 2026, the Cabinet Legislation Committee:

1 **noted** that in November 2025 the Cabinet Economic Policy Committee agreed to the proposed Approved Information Sharing Agreement between Inland Revenue and the Ministry of Business, Innovation and Employment (the AISA), and authorised the Parliamentary Counsel Office to draft an Order in Council to bring the AISA into effect [ECO-25-MIN-0196];

2 **noted** that the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation and Employment) Order 2026 and the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Commencement Order 2026 will give effect to the decision referred to in paragraph 1 above;

3 **noted** that the requirements for an Order in Council to give effect to an AISA, as outlined in section 149 of the Privacy Act 2020, have been met;

4 **agreed** to the four changes to the AISA to insert a definition of the legislation that MBIE administers, to update the parties to the agreement to reflect MBIE restructuring, to authorise the sharing of information relating to specified tax offences that result in automatically banning a person from being a director, and other minor drafting changes raised by the Parliamentary Counsel Office during its drafting of the Order;

5 **authorised** the submission to the Executive Council of the:

5.1 Privacy (Information Sharing Agreement between Inland Revenue and the Ministry of Business, Innovation and Employment) Order 2026 [PCO 28575/7.0];

5.2 Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 Commencement Order 2026 [PCO 28576/7.0];

6 **noted** that the Orders in Council must come into force on the same day to ensure there are no conflicts in the legislation;

7 **noted** that the Orders in Council will come into effect 28 days after the Orders are notified in the New Zealand Gazette.

Vivien Meek
Committee Secretary

Present:
Hon Paul Goldsmith
Hon Simon Watts
Hon Scott Simpson (Chair)
Hon Casey Costello
Hon Cameron Brewer
Hon Mike Butterick
Stuart Smith MP

Officials present from:
Officials Committee for LEG

Cabinet

Minute of Decision

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Report of the Cabinet Legislation Committee: Period Ended 28 August 2026

On 31 August 2026, Cabinet made the following decisions on the work of the Cabinet Legislation Committee for the period ended 28 August 2026:

Not in scope

[redacted]

LEG-26-MIN-0182	**Orders In Council for Approved Information Sharing Agreement between Inland Revenue And MBIE** Portfolios: Revenue / Commerce and Consumer Affairs	CONFIRMED

Rachel Hayward
Secretary of the Cabinet