

Hon Simon Watts, Minister of Revenue

Order in Council for approved information sharing agreement between Inland Revenue and New Zealand Customs Service – Information Release

October 2026

List of documents included in this proactive release

#	Reference	Type	Title	Date
01	IR2026/255 RPT 26/161	Report	Cabinet paper – Order in Council for approved information sharing agreement between Inland Revenue and New Zealand Customs Service	1 September 2026
02	n/a	Cabinet paper	Order in Council for Approved Information Sharing Agreement Between Inland Revenue and New Zealand Customs Service	24 September 2026
03	n/a	Attachment	Consistency Accountability Statement: Approved Information Sharing Agreement between Inland Revenue and New Zealand Customs Service	31 August 2026
04	REG-2238	Attachment	Summary of Underpinning Analysis: Approved Information Sharing Agreement between Inland Revenue and New Zealand Customs Service	31 August 2026
05	LEG-26-MIN-0211	LEG Minute	Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026	24 September 2026
06	CAB-26-MIN-0319	CAB Minute	Report of the Cabinet Legislation Committee: Period Ending 25 September 2026	28 September 2026

Additional information

The Cabinet paper was considered by the Cabinet Legislation Committee on 24 September and confirmed by Cabinet on 28 September 2026.

One attachment to the Cabinet paper is not included in this information release as it is publicly available:

- [Privacy \(Information Sharing Agreement between Inland Revenue and New Zealand Customs Service\) Order 2026 – New Zealand Legislation](#)

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.

The section of the Act under which information was withheld is:

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

Also, the items on the Cabinet Minute that do not relate to this privacy Order have been withheld as they are not in scope of this information release.

Availability

This proactive release is available on Inland Revenue's Tax Policy website here: [Publications](#).

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Tax policy report

Cabinet paper – Order in Council for approved information sharing agreement between Inland Revenue and New Zealand Customs Service

Date	1 September 2026	Priority	Medium
Security level		Report number	IR2026/255 RPT 26/161

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	10 September 2026
Minister of Customs	Agree to recommendations Authorise the lodgement of the attached Cabinet paper	10 September 2026

Purpose
This report asks you to consider and authorise the lodgement of the attached Cabinet paper to the Cabinet Office by 10am Thursday 10 September 2026 so that it may be considered by the Cabinet Legislation Committee (LEG) at its meeting on Thursday 17 September 2026. The Cabinet paper seeks the Committee's authorisation to submit the Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) 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) [redacted] [redacted]	✓
Adele Hawk	Principal Advisor, Operations, New Zealand Customs Service	s 9(2)(a) [redacted]	☐

Cabinet paper – Order in Council for approved information sharing agreement between Inland Revenue and Customs

Background

- 1 An approved information sharing agreement (AISA) has been drafted to allow the automated sharing of information of border movements information between Inland Revenue and the New Zealand Customs Service (Customs) to determine eligibility for Working for Families.
- 2 In July 2026 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 [ECO-26-MIN-0133 refers].
- 3 The Order in Council required for the AISA to come into effect has been drafted and is attached to the Cabinet paper.
- 4 The Privacy (Information Sharing Agreement between Inland Revenue and Customs) Order 2026 gives effect to the AISA.
- 5 The Order in Council comes into effect on 1 April 2027.

Matters Ministers must have regard to

- 6 The Privacy Act 2020 (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.
- 7 You also need to have considered 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 as a result. The regulatory analysis summary and the AISA address the other matters listed above. Also, officials advise that there is no potential legislative conflict as outlined in paragraph 5(e) above, by the Order.

Risks

- 8 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

- 9 As part of Budget 2026, Cabinet has appropriated funding to Customs to implement the AISA. The operational costs for Inland Revenue to implement the AISA will be absorbed within baseline funding.
- 10 The general public 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 as no new information will be collected. The change is administrative in nature and related only to the information sharing mechanism between Customs and Inland Revenue.

Financial implications

- 11 There is \$51.6 million of combined fiscal savings over the forecast period from the Budget 2026 changes to the Working for Families residence requirements and the AISA.

Consultation

- 12 Consultation on the discussion document for this proposal (Proposed Approved Information Sharing Agreement between Inland Revenue and Customs) took place in April 2026. Submissions were received from two submitters and changes were made to the AISA where applicable.
- 13 The Office of the Privacy Commissioner (OPC) has been consulted throughout the development of this AISA. OPC is satisfied that the AISA meets the requirements under the Privacy Act.
- 14 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

- 15 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 10 September 2026 to be considered by LEG at its meeting on Thursday 17 September 2026. PCO will provide the Cabinet Office with the Order in Council.
- 16 If Cabinet agrees, the Order in Council will go through the Executive Council. If signed, the Order will appear in the *New Zealand Gazette* the following Thursday and will come into effect 28 days after being gazetted.
- 17 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 5 and 6 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 Customs into effect.

Agree / Disagree
Minister of Revenue

Agree / Disagree
Minister of Customs

3. **Authorise** the lodgement of the attached Cabinet paper with the Cabinet Office by 10am Thursday 10 September 2026 for the Cabinet Legislation Committee to consider at its meeting on 17 September 2026.

Authorised/Not authorised
Minister of Revenue

Authorised/Not authorised
Minister of Customs

4. **Note** that speaking notes will be provided for your use at the Cabinet Legislation Committee’s meeting on 17 September 2026.

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

s 9(2)(a)

Carolyn Elliott

Policy Lead
Policy | Inland Revenue

s 9(2)(a)

Richard Bargh

Deputy Chief Executive
Policy Legal and Strategy
New Zealand Customs Service

Hon Simon Watts
Minister of Revenue
/ /2026

Hon Casey Costello
Minister of Customs
/ /2026

Office of the Minister of Revenue

Office of the Minister of Customs

Cabinet Legislation Committee

ORDER IN COUNCIL FOR APPROVED INFORMATION SHARING AGREEMENT BETWEEN INLAND REVENUE AND NEW ZEALAND CUSTOMS SERVICE

Proposal

- 1 This paper seeks the Cabinet Legislation Committee's agreement to submit the Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026 to the Executive Council. This will authorise the automated sharing of border movement information between the New Zealand Customs Service (Customs) and Inland Revenue to determine eligibility for Working for Families entitlements with effect from 1 April 2027.

Relation to government priorities

- 2 The proposed AISA between Inland Revenue and Customs gives effect to the Government's Budget 2025 initiative to *increasing certainty and preventing debt in the Working for Families scheme*. This included changes to simplify residence rules and improve information sharing between Inland Revenue and Customs.

Executive summary

- 3 The Cabinet Economic Policy Committee agreed in July 2026 [ECO-26-MIN-0133 refers] to the proposed AISA and authorised the Parliamentary Counsel Office to draft an Order in Council to bring the AISA into effect.
- 4 The Order in Council has since been drafted by the Parliamentary Counsel Office and the Committee's authorisation is sought to submit this to the Executive Council.

Background

- 5 At Budget 2026, the Government enacted changes to simplify the Working for Families residence requirements from 1 April 2027. These changes clarify the situations in which recipients will lose Working for Families eligibility if they go overseas.
- 6 In April 2026, Cabinet agreed to release the discussion document "Sharing information on Working for Families in AISA and incorporation of existing agreements for child support and student loans" [CBC-26-MIN-010 refers].

- 7 Consultation on the AISA discussion document was carried out from 24 April to 5 June 2026 and two submissions were received.
- 8 In July 2026, 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-26-MIN-0133 refers].

Analysis

Benefits of the AISA

- 9 The proposed AISA would allow for automated information sharing about Working for Families principal caregivers' border movements between Inland Revenue and Customs. Automatic sharing of travel movements of Working for Families principal caregivers would support a shift to simplified residence requirements and provide the following benefits:
 - 9.1 Border movement information sharing in near real time allows Inland Revenue to stop payments to recipients that no longer meet the eligibility requirements for Working for Families in a more responsive way, preventing debt for recipients and resulting in fiscal savings.
 - 9.2 Improved system integrity and administrative efficiency for Inland Revenue and Customs.
 - 9.3 Greater transparency about what information is shared, why it is shared, and the privacy safeguards that protect it.
 - 9.4 Improved administration and governance of the Working for Families scheme and alignment with existing information sharing for student loans and child support.

Requirements for Order in Council

- 10 The Privacy Act 2020 outlines what an Order in Council to bring an AISA into effect must include. Those requirements have been met by including the information outlined below.
 - 10.1 Three exemptions to the information privacy principles (IPPs) (clauses 10, 11, and 12 of the Order in Council), which ensures that sharing under the AISA does not breach any of the following principles.
 - 10.1.1 IPP 1 – purpose of collection of personal information
 - 10.1.2 IPP 2 – source of personal information.
 - 10.1.3 IPP 11 – limits on disclosure of personal information.
 - 10.2 The public services the AISA is intended to facilitate (clause 7 of the Order in Council).

- 10.3 The personal information to be shared and the use of that personal information permitted under the AISA (clauses 8 and 9 of the Order in Council).
 - 10.4 The parties to the AISA (Inland Revenue and Customs) and the lead agency (Inland Revenue) (clause 5 of the Order in Council).
 - 10.5 The adverse actions that Inland Revenue can reasonably be expected to take in relation to an individual as a result of the sharing of personal information under the agreement (clause 13 of the Order in Council).
 - 10.6 The procedure that Inland Revenue must follow if the requirement to give notice of a proposed adverse action has been dispensed with in the circumstances described in the agreement (clause 14 of the Order in Council).
 - 10.7 The internet sites where a copy of the AISA can be accessed (clause 15 of the Order in Council).
- 11 Also, before recommending the making of an Order in Council, the Privacy Act requires that the Minister of Revenue be satisfied that a number of requirements have been met and have regard to any submissions following consultation. The Minister of Revenue confirms that these requirements have been met.

Cost-of-living Implications

- 12 This proposal is not expected to have significant cost of living implications. While more timely information sharing will result in earlier cessation of payments where participants are no longer eligible, it does not change existing entitlement settings and is intended to reduce the accumulation of debt.

Financial Implications

- 13 The proposed AISA has a fiscal saving of \$23.800 million from a reduction in Working for Families overpayments and savings of \$27.800 million from the changes to the residency requirements over the forecast period. The overall fiscal saving is \$51.60 million over the forecast period.
- 14 The cost for Customs to implement and deliver this initiative is \$1.051 million operating over the forecast period and funding was provided as part of Budget 2026. The implementation and ongoing costs for Inland Revenue delivering this initiative are \$1.09 million and Inland Revenue will fund this through its existing baseline.

Legislative Implications

- 15 The Order in Council is required to give effect to the AISA and enable sharing to commence.

Impact Analysis

Climate Implications of Policy Assessment

- 16 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

- 17 The proposals will primarily impact low- and middle-income families receiving Working for Families who leave New Zealand. These families will have their entitlement to payments stopped earlier than under the current process, due to the implementation of automated information sharing between Inland Revenue and Customs.
- 18 Existing safeguards, including advance notification and an opportunity to challenge decisions, mitigate the risk of incorrect cessation of payments.

Human Rights

- 19 There are no human rights implications from this paper.

Use of external Resources

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

Timing and 28-day rule

- 21 The Order in Council will come into force on 1 April 2027.

Compliance

- 22 The Order complies with each of the following:
- 22.1 the principles of the Treaty of Waitangi;
 - 22.2 the rights and freedoms contained in the New Zealand Bill of Rights Act 1990 or the Human Rights Act 1993;
 - 22.3 the principles and guidelines set out in the Privacy Act 2020;
 - 22.4 relevant international standards and obligations;
 - 22.5 the Legislation Guidelines (2021 edition).

Regulations Review Committee

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

Certification by Parliamentary Counsel

- 24 The draft Order was certified by the Parliamentary Counsel Office as being in order for submission to Cabinet.

Regulatory Analysis

- 25 A Regulatory Analysis Summary 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 Order in July 2026 [ECO-26-MIN-0133 refers].

Consistency with the principles of responsible regulation

- 26 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

- 27 We will publish a joint press release announcing the enactment of the AISA.
- 28 The AISA will be published on the Inland Revenue and Customs websites.

Proactive Release

- 29 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

- 30 Consultation on the discussion document for this proposal (Information sharing between Inland Revenue and Customs) took place between 24 April and 5 June 2026. Two submissions were received and changes were made to the AISA where appropriate. The proposed AISA was agreed to by the Economic Policy Committee in July 2026.
- 31 The Office of the Privacy Commissioner (OPC) has been consulted throughout the development of this AISA. OPC has commented that “in accordance with section 150(1)(a) of the Privacy Act, IR consulted on the proposed AISA. I have been able to consider IR’s summarised findings from their consultation in making my own submission. Overall, I am satisfied that the AISA meets requirements under the Privacy Act.”
- 32 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 Customs recommend the Committee:

- 1 **Note** that in July 2026 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-26-MIN-0133 refers];
- 2 **Note** that the Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026 will give effect to the decision referred to in recommendation 1 above;
- 3 **Note** that the Order in Council meets the requirements under sections 145 to 147 of the Privacy Act 2020;
- 4 **Note** that, before recommending the making of the Order in Council, the Minister of Revenue has confirmed he is satisfied of the matters set out in section 149(2) of the Privacy Act 2020, have been met;
- 5 **Note** that, before recommending the making of the Order in Council, the Minister of Revenue has had regard to relevant submissions, as required under section 149(1)(b) of the Privacy Act 2020;
- 6 **Authorise** the submission to the Executive Council of the Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026; and
- 7 **Note** that the Order in Council will come into force on 1 April 2027.

Hon Simon Watts

Minister of Revenue

Hon Casey Costello

Minister of Customs



Consistency Accountability Statement: [Approved Information Sharing Agreement between Inland Revenue and New Zealand Customs Service]

Agency responsible	Inland Revenue
Portfolio	Revenue
Date finalised	31 August 2026
Identification number	REG-2238

Statement of Review

I confirm that the Inland Revenue Department 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.



Carolyn Elliott
Policy Lead
Inland Revenue

Summary of Underpinning Analysis:

Approved information sharing agreement between Inland Revenue and New Zealand Customs Service

Agency responsible	Inland Revenue
Portfolio	Revenue
Date finalised	31 August 2026
Identification Number	REG-2238

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 on this proposal in April 2026. An outline of the consultation was included in the Regulatory Analysis Summary, which can be found on the Tax Policy website at <https://www.taxpolicy.ird.govt.nz/publications>

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

These items have been canvassed in the Regulatory Analysis Summary, which can be found on the Tax Policy website at <https://www.taxpolicy.ird.govt.nz/publications>

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

Arrangements for implementing the change were included in the Regulatory Analysis Summary, which is available on the Tax Policy website at <https://www.taxpolicy.ird.govt.nz/publications>

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 Analysis Summary refers to the costs and benefits of the change and is available on the Tax Policy website at <https://www.taxpolicy.ird.govt.nz/publications>

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 Analysis Summary addressed these items and is available on the Tax Policy website at <https://www.taxpolicy.ird.govt.nz/publications>.

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

Summary of agency analysis

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

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

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Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026

Portfolios **Revenue / Customs**

On 24 September 2026, the Cabinet Legislation Committee:

- 1 **noted** that in July 2026, the Cabinet Economic Policy Committee agreed to the proposed Approved Information Sharing Agreement between Inland Revenue and the New Zealand Customs Service [ECO-26-MIN-0133];
- 2 **noted** that the Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026 (the Order) will give effect to the decision above;
- 3 **noted** that the Order meets the requirements under sections 145 to 147 of the Privacy Act 2020;
- 4 **noted** that, before recommending the making of the Order, the Minister of Revenue has confirmed he is satisfied of the matters set out in section 149(2) of the Privacy Act 2020 have been met;
- 5 **noted** that, before recommending the making of the Order, the Minister of Revenue has had regard to relevant submissions, as required under section 149(1)(b) of the Privacy Act 2020;
- 6 **authorised** the submission to the Executive Council of the Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026 [PCO 29274/5.0];
- 7 **noted** that the Order will come into force on 1 April 2027.

Sam Moffett
Committee Secretary

Attendance (see over)

Present:

Rt Hon Winston Peters
Hon Louise Upston (Chair)
Hon Simon Watts
Hon Brooke van Velden
Hon Casey Costello
Hon Scott Simpson
Hon Cameron Brewer
Stuart Smith MP
Todd Stephenson MP

Officials present from:

Officials Committee for LEG



Cabinet

Minute of Decision

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Report of the Cabinet Legislation Committee: Period Ended 25 September 2026

On 28 September 2026, Cabinet made the following decisions on the work of the Cabinet Legislation Committee for the period ended 25 September 2026:

Not in scope



LEG-26-MIN-0211

**Privacy (Information Sharing Agreement between
Inland Revenue and New Zealand Customs Service)
Order 2026**
Portfolios: Revenue / Customs

CONFIRMED

Not in scope



Rachel Hayward
Secretary of the Cabinet