Inland Revenue
Te Tari Taake

NEW LEGISLATION > ORDER IN COUNCIL COMMENTARY

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

Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act Commencement Order 2026

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SL 2026/257

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These two Orders in Council give effect to an approved information sharing agreement between Inland Revenue and the Ministry of Business, Innovation, and Employment.

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Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026; Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act Commencement Order 2026 – Order in Council commentary

The document is available at https://www.taxpolicy.ird.govt.nz/publications/2026/oic-sl-2026-256-sl-2026-257

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Orders

Section 145 of the Privacy Act 2020; section 2(39) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022

Two Orders in Council have been made to give effect to an approved information sharing agreement between Inland Revenue and two parts of the Ministry of Business, Innovation, and Employment (MBIE): the Market Integrity Branch and the Customer Service Delivery Branch. The Orders do not authorise information sharing with all of MBIE. Instead, they enable specified information sharing between Inland Revenue and those two MBIE branches, while ensuring that the relevant authorising provisions come into force on the same day and do not create a legislative conflict.

The two Orders are:

- **Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Business, Innovation, and Employment) Order 2026** – This Order approves the information sharing agreement and authorises specified two-way information sharing between Inland Revenue and MBIE's Market Integrity Branch and Customer Service Delivery Branch in accordance with the agreement.
- **Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act Commencement Order 2026** – This Order brings section 231(2) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 into force. That section repeals clause 36 of Schedule 7 of the Tax Administration Act 1994.

Background

Inland Revenue, MBIE's Market Integrity Branch, and MBIE's Customer Service Delivery Branch each hold information that can help the other agency carry out statutory functions more effectively. Existing restrictions in the Tax Administration Act 1994 and the Privacy Act 2020 limited the ability of the agencies to share this information. Cabinet agreed to the release of a discussion document in September 2024, consultation took place from 30 October to 13 December 2024, and nine submissions were received. Following consultation, changes were made to the proposed approved information sharing agreement where appropriate.

In November 2025, the Cabinet Economic Policy Committee agreed to the proposed agreement and authorised the Parliamentary Counsel Office to draft an Order in Council to bring it into effect. A second Order was also needed because a permitted disclosure in the Tax Administration Act 1994 would otherwise overlap with the AISA. The commencement Order ensures that this permitted disclosure is repealed when the AISA comes into force, so that there are not two authorising provisions operating for the same information share.

Key features

The approved information sharing agreement is intended to improve compliance and the administration of functions carried out by Inland Revenue, MBIE's Market Integrity Branch, and MBIE's Customer Service Delivery Branch. It enables information to be shared in both directions, either proactively or reactively in response to a request for information. The purposes include detecting phoenix companies, identifying people who continue to act as company directors or managers after being prohibited from doing so, improving the administration and governance of the insolvency regime, criminal proceeds regime and relevant registers, providing information to New Zealand businesses about compliance obligations and government support, supporting costing and impact modelling for public policy proposals, and improving administration and governance of the tax system.

The information shared depends on the purpose for which it is shared. It may include information about companies, directors, insolvent or prohibited persons, people associated with relevant registers, tax compliance information, contact and identity information, and other information needed to support the functions covered by the agreement. The agreement is designed to ensure that only information necessary for the stated purposes is shared, and that privacy safeguards apply to the collection, use, and disclosure of that information.

The Privacy Order sets out the parties to the agreement, designates Inland Revenue as the lead agency, identifies the public services facilitated by the agreement, specifies the personal information that may be shared and how it may be used, and provides exemptions from information privacy principles 2, 10 and 11 when required for the agreement to operate. It also sets out the adverse actions each party may reasonably be expected to take and the procedure that must be followed before adverse action is taken.

Effective dates

Both Orders come into force on 1 October 2026. The Privacy Order comes into force on that date, and the commencement Order brings section 231(2) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 into force on the same date. Aligning the commencement dates avoids any legislative conflict between the AISA and the existing permitted disclosure in the Tax Administration Act 1994.

Further information

The Privacy Order is available at https://www.legislation.govt.nz/secondary-legislation/pco-drafted/2026/256/en/latest/#LMS1658284

The commencement Order is available at https://www.legislation.govt.nz/secondary-legislation/pco-drafted/2026/257/en/latest/#LMS1657099

Further material about the background to the Orders and the approved information sharing agreement will also be available under "Publications" on Inland Revenue's Tax Policy website at https://www.taxpolicy.ird.govt.nz/.