



Inland Revenue
Te Tari Taake

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

SL 2026/317

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The Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026 approves a new information sharing agreement that enables Inland Revenue and the New Zealand Customs Service to securely match Working for Families recipient information with border movements. This will support timely eligibility decisions and help limit debt from overpayments.

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



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Order

Sections 145 and 149 of the Privacy Act 2020

The Privacy (Information Sharing Agreement between Inland Revenue and New Zealand Customs Service) Order 2026 approves an information sharing agreement between Inland Revenue and the New Zealand Customs Service (Customs). Inland Revenue is the lead agency under the agreement.

Inland Revenue will securely provide Customs with regularly updated information about Working for Families recipients. Customs will use that information to identify recipients who have departed from or returned to New Zealand and will provide the relevant travel movement information to Inland Revenue. Inland Revenue will then assess those individuals against the residence requirements to determine whether they remain eligible for Working for Families. The Order specifies the information that may be shared, its permitted uses, the adverse actions Inland Revenue may take, and the procedures and privacy safeguards that apply.

Background

Changes enacted as part of Budget 2026 simplify the Working for Families residence requirements from 1 April 2027 and clarify when recipients travelling overseas may cease to be eligible. A principal caregiver who is overseas for more than 42 days may lose eligibility. Recipients remain free to travel but are required to advise Inland Revenue of relevant overseas travel that may affect their eligibility. Payments received while a person is ineligible must be repaid.

Border movement information is already available to Inland Revenue for determining whether recipients continue to meet Working for Families eligibility requirements. The agreement automates the process to improve efficiency, accuracy, and timeliness, allowing Inland Revenue to stop payments sooner when a recipient is no longer eligible, which helps limit debt from overpayments.

Public consultation on the proposed agreement took place from 24 April to 5 June 2026, and no significant concerns were raised. The Office of the Privacy Commissioner was consulted throughout the agreement's development and did not raise any objections. In July 2026, the Cabinet Economic Policy Committee agreed to the proposed agreement and authorised the Parliamentary Counsel Office to draft the Order.

Effective date

The Order comes into force on 1 April 2027, when the new Working for Families residence requirements commence. Commencing on 1 April is also consistent with the usual practice for new

tax administration initiatives. Before commencement, Inland Revenue and Customs will complete systems testing and other implementation activities.

Further information

The new Order in Council can be found at:

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

The approved information sharing agreement will be published on the Inland Revenue and Customs websites. Further information about Working for Families residence requirements is available from Inland Revenue.