

Briefing note

Reference BN2026/228

Date 30/07/2026

To Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Melissa Zhen

From Kelvin Stewart

Subject **Inland Revenue and organised crime joint investigations**

Purpose

- 1 Following on from an earlier note and discussions with you (BN 2026/149 refers)^{s9(2)(f)(iv)}
[Redacted]
[Redacted]
[Redacted]
- 2 This briefing note outlines the problems identified with working alongside partner agencies in joint operations, ^{s9(2)(f)(iv)}
[Redacted]
[Redacted]

Background

- 3 Transnational, Serious and Organised Crime (TSOC) offending requires an all-of-government response to prevent, detect, investigate and combat organised crime. Inland Revenue is often called upon to disclose its information about a person of interest with partner agencies, as well as undertaking its own investigations into tax evasion by persons involved in organised crime.
- 4 The nature of TSOC offending means a person or persons of interest (such as a criminal network) may be subject to an investigation by more than one government agency. Ordinarily, each agency would typically conduct its own investigation using its respective information-gathering powers, ^{s6(c)}
[Redacted]
[Redacted]

Problem definition

- 5 There are several situations where Inland Revenue's current information sharing mechanisms are limited and do not effectively support the coordination of investigatory activities between agencies. These are outlined separately below.

Sharing criminal intelligence with government agencies

- 6 Currently, several existing information sharing mechanisms impose strict tests and thresholds on Inland Revenue before information can be disclosed (such as serious

¹ Usually, agencies working together to carry out a specific compliance activity (such as an investigation into a person of interest).

² Generally, a formal and sustained arrangement to enable multiple agencies to manage a broader problem or issue, coordinate their combined intelligence and resources, and direct multiple compliance activities and operations.

offence or probable cause-type tests). s6(c)

- 7 The timeliness of this intelligence information can be important, including in situations where Inland Revenue is involved in the early stages of a multi-agency investigation, where the sharing of information by all partner agencies is expected. This issue can exist with other agencies (such as the Serious Fraud Office) whereby their own confidentiality rules mean they cannot easily disclose information to Inland Revenue, further limiting a 'two-way' sharing of information between partner agencies.
- 8 A consequence of this issue is that limiting Inland Revenue's effective participation in early-stage joint operations means other agencies are required to carry out further work to independently obtain information already held by Inland Revenue.

Sharing information about persons of interest subject to investigation

- 9 Currently, when Inland Revenue investigators are undertaking an investigation into a person of interest, they are limited in what tax information they can disclose to a third party (such as another government agency that is also undertaking an investigation into the person), unless there is a permitted disclosure for that purpose.

10 s6(c)

- 11 As noted above, the issue of satisfying strict tests contained in existing information sharing tools are not well suited to dynamic, multi-agency investigations where an Inland Revenue investigator must quickly determine if they can disclose particular information about a person who is also under investigation by Inland Revenue.

12 s6(c)

Options

- 13 There are several regulatory options that could be developed to resolve these issues (or combination of mechanisms). This could include using s9(2)(f)(iv)

The regulatory information sharing options to be explored are outlined below.

s9(2)(f)(iv)

■

■

s6(c)

- s9(2)(f)(iv) [redacted]
[redacted]

15 s9(2)(g)(i) [redacted]
[redacted]
[redacted]
[redacted]

s9(2)(f)(iv) [redacted]

[redacted] [redacted]
[redacted]
[redacted]
[redacted]

[redacted] [redacted]
[redacted]
[redacted]

[redacted] [redacted]
[redacted]

[redacted] [redacted]
[redacted]

[redacted]

[redacted] [redacted]
[redacted]
[redacted]
[redacted]
[redacted]

[redacted] [redacted]
[redacted]
[redacted]
[redacted]
[redacted]

[redacted] [redacted]
[redacted]
[redacted]

[redacted] [redacted]
[redacted]
[redacted]

Next steps

18 We will undertake further work on all potential options. s9(2)(f)(iv) [redacted]
[redacted]
[redacted]
[redacted]

19 As part of developing potential mechanisms, we are engaging with other government agencies to better understand the issues (including confidentiality rules) to ensure that any solution is effective for both Inland Revenue and other government agencies.

Kelvin Stewart

Senior Policy Advisor

s9(2)(a) [redacted]