



21 April 2022

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 March 2022. You requested the following:

- 1. Can you please provide me with a copy of the contract that the IRD entered into with Kantar Public to perform this work? In particular I wish to see what conditions were placed around the destruction of my personal information once the survey has been completed.*
- 2. Please provide me with any legal advice that that was provided to support your decision to send my personal information to a third party.*

Your request for the Agreement that Inland Revenue has entered into with Kantar Public (formerly Colmar Brunton) is refused under section 9(2)(b)(ii) of the OIA, to protect the commercial position of the person who supplied the information or who is the subject of the information.

Your request for the legal advice provided to support the sharing of information to a third party is also refused under section 9(2)(h) of the OIA, to maintain legal professional privilege.

No public interest in releasing the withheld information has been identified that would be sufficient to outweigh the reasons for withholding.

Use and destruction of Information

Both Inland Revenue and Kantar Public are subject to the Privacy Act 2020. Information Privacy Principle (IPP) 10 states that, subject to specific exceptions, "personal information that was obtained in connection with one purpose may not use the information for any other purpose". In addition, although Inland Revenue will not be making available a copy of its contract with Kantar Public, I can confirm that the contract does contain strict confidentiality clauses regarding any information provided from Inland Revenue to Kantar.

IPP 9 of the Privacy Act states that "an Agency that holds personal information must not keep that information for longer than is required for the purposes for which the information may lawfully be used." Kantar has also committed to the ICC/Esomar International Code on Market, Opinion and Social Research and Data Analytics. Article 6(f) of the Code reflects the wording of IPP9, stating that "Personal data is to be held no longer than is necessary for the purpose for which it was collected or used."

Further, Inland Revenue itself is subject to the Public Records Act 2005, and the authority of the Disposal Authorities issued under that Act. A Disposal Authority sets out different categories of information together with how and when the information may be disposed of. The relevant Disposal Authorities for Inland Revenue are DA418 and GA6, which can be found on the website of Archives New Zealand at www.archives.govt.nz.

Disclosure of information to Kantar

Inland Revenue must always use its best endeavours to protect the integrity of the tax system. The integrity of the tax system includes public perceptions of that integrity. The confidentiality of taxpayer information is a fundamental part of the integrity of the tax system and is a statutory obligation for all Inland Revenue personnel. There are limited exceptions (called "permitted disclosures") to that confidentiality.

One exception is in section 18D(2)(a)(iii) of the Tax Administration Act 1994, which permits sensitive revenue information to be disclosed for the purpose of improving, researching or reforming the tax system. Researching the tax system is an important function because it is a means by which Inland Revenue may understand public perceptions of the integrity of the tax system (or aspects of it). Any such disclosure must be reasonable for that purpose, having regard to Inland Revenue's obligation to protect the integrity of the tax system (as well as other factors). Any decision for disclosure on these grounds is always carefully considered by Inland Revenue.

Right of Review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you again for your request.

Yours sincerely



Matthew Glover
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