



26 August 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 29 July 2025. You requested in full is attached as **Appendix A**.

Item 1

Inland Revenue has a Memorandum of Understanding (MoU) with the Accident Compensation Corporation (ACC) that allows for specified data to be provided to ACC. The MOU includes an Information Matching Agreement under section 246 of the Accident Compensation Act 2001, clause 42 of Schedule 7 of the Tax Administration Act 1994 (per section 18H) and Part 7, Subpart 4 (Authorised Information Matching Programmes) of the Privacy Act 2020. The disclosure of that information is to assess levies for employers, self-employed persons, private domestic workers, and shareholder-employees in accordance with the Accident Compensation Act 2001.

There is also an information sharing agreement (Agreement) to facilitate the exchange of information between the Inland Revenue Department and the Corporation for the purposes of verifying:

- a) the entitlement or eligibility of any person to or for any earnings-related compensation;
- b) the amount of any earnings-related compensation to which any person is or was entitled or for which any person is or was eligible; or
- c) whether any premium or levy is payable or the amount of any premium or levy payable by any person.

That Agreement is authorised under clause 41 of Schedule 7 of the TAA (per section 18H).

Details of the MoU and the Agreement, in addition to details of other mechanisms for the provision of information to ACC, can be found on Inland Revenue's website via the following link: <https://www.ird.govt.nz/about-us/information-sharing/mous/acc>. Accordingly, your request for this information is refused under section 18(d) of the OIA, as the information requested is publicly available.

Item 2

Specific details of Inland Revenue's operational practices in sharing information with ACC are refused under section 18(c)(i) of the OIA, as the release of this information would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or would prejudice the maintenance of the law.

Item 3

Details of the types of information that can be shared, and the purposes for which they can be shared, are detailed on Inland Revenue's website and can be found via the following link: <https://www.ird.govt.nz/about-us/information-sharing/mous/acc>. Accordingly, your request for this information is refused under section 18(d) of the OIA, as the information requested is publicly available.

Item 4

There is no information that Inland Revenue is expressly not permitted to provide to ACC. Inland Revenue may only disclose information that has been expressly permitted under relevant legislation and information sharing agreements.

Inland Revenue's disclosure of information is restricted by provisions in the following Acts, MoUs, or legislative regulations which limit information that can be shared.

Tax Administration Act 1994 – Tax secrecy obligations

Section 18 of the TAA imposes a strict obligation of confidentiality on Inland Revenue officers regarding "sensitive revenue information". This means Inland Revenue cannot disclose taxpayer information unless explicitly authorised by law. This provision is designed to protect the integrity of the tax system and taxpayer confidentiality. The relevant Regulatory Impact Statement can be found on Inland Revenue's tax policy website via the following link: [Regulatory impact statement - Information sharing between Inland Revenue and the Accident Compensation Corporation \(27 October 2015\)](#)

Authorised Information Sharing

Inland Revenue is permitted to share specific information with ACC under an MOU and as outlined in section 18F of the TAA, Regulations for information-sharing for public service purposes, that supports the administration of the Accident Compensation Act 2001. The shared data includes:

- Identifying and contact details (e.g., name, aliases, date of birth, addresses, phone numbers).
- IRD number and New Zealand Business Number.
- Partnership and trust affiliations.
- Employment and remuneration data (where no PAYE has been deducted).

However, only information that ACC is lawfully entitled to collect in its own right can be shared. Inland Revenue does not collect additional data on behalf of ACC.

Privacy Act 2020

The Privacy Act 2020 governs how personal information is handled across government agencies. Any sharing must comply with:

- Principles of data minimisation.
- Purpose limitation (data must be used only for the purpose it was collected).
- Transparency and accountability.
- Secure handling and retention rules.

Information matching agreements

Specific Information matching agreements between Inland Revenue and ACC define the scope and purpose of data sharing. These agreements are subject to oversight by the Office of the Privacy Commissioner, which ensures that privacy risks are minimised and that the sharing is justified and proportionate.

Conditions and restrictions

- Only predefined data types can be shared.
- Data must be used strictly for assessing levies, eligibility, and compensation.
- ACC cannot share Inland Revenue data with third parties unless separately authorised.
- Sharing is conducted under agreed administrative arrangements.

Item 5

The information sharing allowable under the aforementioned Acts, MoUs, or regulations laid out in section 18F of the TAA, provide the information required by ACC to carry out their functions under the Accident Compensation Act 2001. Information may be provided as requested to allow ACC to assess levies, eligibility, and compensation. Infrastructure capabilities are considered to assess feasibility of any proposed changes to information being shared.

Item 6

Your request for copies of all information sharing agreements, MoU, or other formal documentation governing the sharing of information between Inland Revenue and ACC is refused under section 18(c)(i) of the OIA, as the making available of that information would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994. The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or would prejudice the maintenance of the law.

The documents requested contain significant operational detail that demonstrates how Inland Revenue operates internally and the release of this information may adversely affect Inland Revenue's ability to administer the tax system without prejudice.

However, a summary of the information you have requested can be found on Inland Revenue's website (www.ird.govt.nz) via the following link: <https://www.ird.govt.nz/about-us/information-sharing/mous/acc>

Item 7

Inland Revenue may disclose any relevant information within the scope of the information sharing provisions and agreements. It may do so indefinitely because the relevant authorising legislation does not impose any time limitations for doing so. Needless to say, Inland Revenue must first hold such information before it can disclose it. Inland Revenue may dispose of relevant information under the Public Records Act 2005 and any applicable Disposable Authorities authorised by the Chief Archivist. The length of time after which a category of information may be disposed of depends on the category or type of information. Further, some disposal will depend on whether a business need remains for the retention of that information.

For further information about the Public Records Act and Disposal Authorities, please see [General disposal authorities – Archives New Zealand](#) on the Archives NZ website.

Item 8

The timeframes for providing information to ACC under the Accident Compensation Act 2001 (specifically Schedule 1, Part 2) and any Approved Information Sharing Agreements depend on the nature of the request and the method of data exchange. The two main methods of exchange are:

- Automated data feeds: These are typically scheduled and occur at regular intervals (e.g., daily, weekly, or monthly), depending on the operational agreement. These feeds are used for bulk data transfers such as earnings information for claims processing.
- Ad-hoc requests: These are handled manually and may take longer. The timeframe can vary based on the complexity of the request, but agencies generally aim to respond within 10 to 20 working days, aligning with public sector service standards.

Schedule 1, Part 2 of the Accident Compensation Act 2001 outlines the types of earnings information Inland Revenue must provide to ACC to support the calculation of entitlements. However, it does not specify exact timeframes for delivery. Instead, it establishes an obligation to provide accurate and timely information relevant to a claimant's earnings. Operational expectations as per Inland Revenue's confidentiality and security protocols (e.g., IR820 Certificate of Confidentiality) apply to all shared data.

Right of review

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

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Miriana Stanley

Technical Lead – Information Sharing Operations

Appendix A

1. Pathways for Information Provision:

- Please detail all pathways and mechanisms through which the Inland Revenue Department is authorised to provide information to the Accident Compensation Corporation. This should include, but not be limited to, formal agreements, Memoranda of Understanding (MOUs), and any other established protocols.

2. Interaction with Accident Compensation Act 2001 (AC Act 2001) and Information Sharing Agreement:

- With specific reference to the legislative pathways contained within the Accident Compensation Act 2001 (as previously discussed and identified, including, but not limited to, the following schedule concerning the provision of information from the Inland Revenue Department to ACC:
- Schedule 1, Part 2: Specific provisions relating to the supply of information to ACC by the Commissioner of Inland Revenue.) and in conjunction with the specific Information Sharing Agreement between 2 2 That bracket is the closing parenthesis for the introductory clause of point 2. The clause begins with "(as previously discussed and identified, including, but not limited to, the following schedule concerning the provision of information 1 <https://www.ird.govt.nz/about-us/information-sharing/mous/acc> 1 IRD and ACC that has been the subject of our prior discussions, please clarify:
- From IRD's perspective, how does the current information sharing agreement(s) between IRD and ACC align with and operate under the specific provisions of the AC Act 2001?
- What specific information, if any, is IRD permitted to provide to ACC solely due to the legislative authority granted by the AC Act 2001, independent of or in conjunction with any formal information sharing agreement?

3. Scope of Information Permitted:

- Regarding the specific Information Sharing Agreement between IRD and ACC and any other information sharing agreement(s) in place between IRD and ACC, and in conjunction with the relevant legislative provisions (including the AC Act 2001 and any other pertinent legislation):
- Please specify the types or categories of information that IRD is permitted to provide to ACC.
- For each type or category, please indicate the specific purpose(s) for which that information can be provided.

4. Scope of Information Not Permitted:

- Regarding the specific Information Sharing Agreement between IRD and ACC and any other information sharing agreement(s) in place between IRD and ACC, and in conjunction with the relevant legislative provisions:
- Please specify the types or categories of information that IRD is expressly not permitted to provide to ACC.

- *Please outline any limitations, restrictions, or conditions placed upon the sharing of information that prevent IRD from providing certain data to ACC, even if it might be relevant to ACC's functions.*

5. Information Not Provided for Earning Related Compensation:

- *Given that Schedule 1, Part 2, of the Accident Compensation Act 2001 pertains to assisting ACC in determining 'Earning' related compensation, and acknowledging that IRD is the holder of all 'Taxable Earnings' information, including historical 'Financial Taxable Earnings Information':*
- *From IRD's perspective, what specific financial information, if any, is not currently provided to ACC by IRD that would otherwise assist ACC in fulfilling its function of determining 'Earning' related compensation, and that is able to be released via legislative means contained within the AC Act 2001, and/or the existing Information Sharing Agreement between IRD and ACC?*

6. Copies of Information Sharing Agreements

- *Please provide a copy of each information sharing agreement, Memorandum of Understanding (MOU), or other formal document that governs the sharing of information between your organisation and the Accident Compensation Corporation.*

7. Historical Scope of Information provision:

- *From IRD's perspective, what is the maximum historical period (e.g., number of years, specific dates) for which IRD can provide information to ACC under the legislative means contained within the AC Act 2001 (specifically Schedule 1, Part 2) and/or any existing Information Sharing Agreement between IRD and ACC? Please outline any limitations, restrictions, or conditions that affect the historical scope of information that can be provided.*

8. Timeframes for Information Provision:

- *From IRD's perspective, what are the standard or expected timeframes for providing information to ACC under the legislative means contained within the AC Act 2001 (specifically Schedule 1, Part 2) and/or any existing Information Sharing Agreement between IRD and ACC? Please specify if different timeframes apply to different types of information or methods of request (e.g., automated feeds vs. ad-hoc requests).*