



16 December 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 November 2023. You requested the following:

1. *Copies of any policies, procedures, guidance documents, and training materials used by Inland Revenue officers when assessing and responding to requests for personal information made by individuals.*

For example, when an individual contacts Inland Revenue to request their own documents—whether current or historical—what written policies, procedures, training materials, and operational notes are relied upon in making decisions on such requests?

Information being released

I am releasing in full internal guidance materials and four letter templates listed below that fall within the scope of your request, attached as **Appendix A**.

Customer Service Officers actioning privacy requests may receive advice and guidance from legal services on a case-by-case basis.

Item	Document
1.	Privacy Act requests
2.	Privacy vs OIA vs TAA
3.	Process when responding to a request
4.	Reasons to refuse a request
5.	Privacy Act template letters
6.	PA template response to requester
7.	PA template response to requestor with table
8.	PA template extension letter
9.	PA template transfer letter

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



Dawn Swan
Privacy Officer – Enterprise & Integrity Services

Appendix A

Privacy Act requests

Under the Privacy Act individuals are entitled to request and have access to their personal information. They can also ask for their information to be corrected.

Principle 6 of the Privacy Act gives people the right to request access to information about themselves. **Principle 7** gives people the right to request that their information be corrected.

The Act covers private and public sector agencies and even groups like clubs. This means you have the right to see what information is held about you by most organisations (although the media and courts are exempt).

Inland Revenue is subject to the Privacy Act. However, there is also a requirement under section 18 of the Tax Administration Act (TAA) that all officers must keep confidential sensitive revenue information unless the disclosure is a permitted under the TAA. When responding to a Privacy Act request, you will also need to consider this section. Generally, information about a customer, that has been provided to Inland Revenue by that customer, can be released to them.

General points

- Personal information' is defined as information about an identifiable individual - so it must tell the reader or listener something about a specific person. If someone is not identified by the information they won't be entitled to it under the Privacy Act;
- We must respond to an information request within 20 working days. The law says during that time we should decide whether to grant the request and let the requester know of that decision. The information requested doesn't have to be provided within 20 working days but it's best practice to release information as soon as possible - if you can release it within 20 working days, do;
- A request doesn't have to be in writing and it can be made verbally;
- People are only entitled to information that is readily retrievable;
- Requesters are not entitled to original documents;

- The agency receiving the request should make information available in the way preferred by the individual requesting it (for instance hard copy, or electronic or if they want to view the information, you should make arrangements to make this happen);
- A public sector agency cannot charge for making information available under the Privacy Act.

Privacy vs the OIA and TAA

[What's the difference between a Privacy and Official Information Act request and what about the Tax Administration Act?](#)



Process when responding to a request

[Find information on identifying, and responding to, a Privacy Act request.](#)



Reasons to refuse a request

[Find information on the most common reasons why information may be withheld from a requester.](#)



Privacy Act letter templates

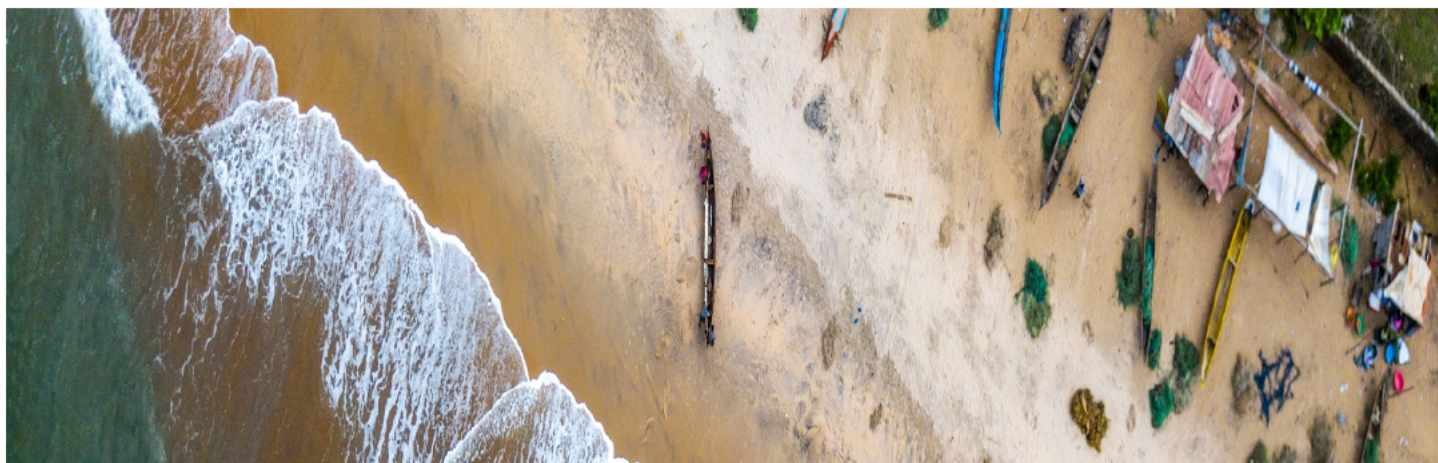
[Find the templates you need for responding to a request for personal information.](#)



Page Contacts



Dawn Swan
Privacy Officer



Privacy vs OIA vs TAA



Dawn Swan
Privacy Officer

What's the difference between a Privacy Act and Official Information Act request?

The Official Information Act (OIA) gives people the right to ask for access to any information held by a public sector agency.

The Privacy Act gives people the right to ask for access to their own information held by any agency.

So if you want information about yourself it's a Privacy Act request, if you want any other information including information about other people (and it's held by a public sector agency) it's an OIA request.

[Here's more info about OIA requests.](#)

Example 1: if a child support customer (let's say the father of a child) wants a copy of information IR holds about

What about section 18 of the Tax Administration Act?

Section 18 of the Tax Administration Act (TAA) imposes a duty on revenue officers to maintain the confidentiality of sensitive revenue information and not disclose it unless the disclosure is a permitted disclosure that meets the requirements of sections 18D to 18J or Schedule 7. It also prevents disclosure of other revenue information where that would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

Sensitive revenue information means:

- information held by the Commissioner in connection with a revenue law (and [for a purpose in s16B\(1\)](#)).
- that identifies, or is reasonably capable of being used to

them this would be a request under the Privacy Act. However, if the father also wanted information about the mother of the child, this would be an Official Information Act request as that information is not about them.

Example 2: IR receives a request from Jo Bloggs for a copy of our Corporate Security policy. This is an Official Information Act request as the information is not about Jo Bloggs (so it's not his personal information) but it is information held by IR.

identify, a person or entity, whether directly or indirectly; or

- that might reasonably be regarded as private, commercially sensitive or otherwise confidential or
- the release of which could result in loss, harm, or prejudice to a person to whom, or an entity to which, it relates.

When the confidentiality requirement in section 18 of the TAA is applicable (ie the information requested is sensitive revenue information), it is necessary to consider whether the information should be made available under the permitted disclosures to section 18. For example, we can disclose sensitive revenue information to the person to whom the information relates or their representative under Part B, Schedule 7 of the TAA.

Occasionally we receive requests from customers who **want to know who has accessed their information and why**. They may ask for a copy of the **access log** that shows who has accessed their information in START. The view of IR's technical specialists is that an access log is not automatically made available to customers. See further information on the page about [reasons to refuse requests](#).

Process when responding to a request

How will I know it's a Privacy Act request?

The requester will be asking for a copy of their own information such as their own student loan statements, child support letters or maybe a complaint they've sent in. The information will identify them personally in some way.

The requester could also be a lawyer or tax agent acting for someone else. If it's a parent or nominated person, check that they are correctly authorised to act on the other person's behalf.

Requests could come in by letter, email, fax or over the phone (they do not have to be in writing).

What if I'm not sure?

Contact the requester to clarify what they're asking for. You might even be able to give them the information over the phone.

Who should respond?

Responsibility for a request should be allocated to the actual person who is going to collate and draft the response. Ideally this will be someone who understands the part of the business the customer has been involved in. For instance, if it's a child support customer, then someone within child support, who understands the information held, should be assigned responsibility.

How much time do I have to respond?

You have to respond as soon as reasonably practicable but no later than **20 working days** after the day on which the request is received. During this time, you must make a decision on the request and let the requester know. Usually the information to be disclosed will be provided at the time the decision is

conveyed to the requester. Inland Revenue can be prosecuted if it doesn't respond within 20 working days.

The definition of 'working day' does not include most Public Holidays. The Privacy Commissioner has a 20 working day calculator on the front page of its [website](#) to help you figure out when you need to respond.

It's good practice to establish a timeline for responding. Work backwards from the 20 working day due date and leaving a buffer of at least 2 days in case there are delays. But remember, while the time limit is 20 working days, **your obligation is to respond as soon as reasonably practicable.**

What if I need more time?

If you won't be able to make a decision within 20 working days, you can extend the time to respond but only if:

- The request is for a large quantity of information, or meeting the request will necessitate a search through a large quantity of information; or
- Consultations necessary to make a decision on the request are such that a proper response to the request cannot be made within the original time limit.

You cannot extend the time for any other reason.

You extend the time limit by writing to the requester, letting them know why you can't meet the 20 working day limit and letting them know what the new timeframe will be. There's a [template letter](#) you can use.

What do I need to do?

Step one

Collate the documents or information being asked for.

Have a good look at the request and read it carefully - is it for specific documents or more general? If it's for specific documents, locate those documents. If the request is general, check what databases or information you're able to access and see if you can locate information about the requester that falls within the scope of the request. You must make a reasonable search for information that falls within the scope of a request.

Look in relevant physical and electronic locations. Don't hesitate to get specialist help from records or IT staff.

If a requester has a myIR account, you could also advise them they can access some information through that and we don't have to provide copies. You could also phone the requester and ask them what they want, this can save time and effort in the long run.

Identify and consult with key staff who are likely to know what information exists and where it might be held.

If the request is from an IR employee or contractor, this should be referred to People and Culture.

Step two

Analyse the documents and see if there is any information that should be withheld from the requester. For instance, is the information about someone else? Is there a current investigation that might be affected if the information was released now? Reasons you can refuse to provide information [can be found here](#).

Consult with others as necessary. The privacy officer is happy to provide advice on when the Privacy Act withholding grounds can apply.

TIP: Keep a record of any information that is withheld from a requester and why. When preparing documents that will have information blacked out, make three copies of each document: a clean copy, a mark-up copy (that shows what parts of the document will be withheld and why), and a redaction copy (when the information has been blacked out). The redacted copy will be sent to the requester.

If the requester makes a complaint to the Privacy Commissioner's office, we will have to provide a copy of our response including what information we refused to provide.

Step three

Draft a response using a [template letter](#). Have it peer reviewed by a manager, Legal Services or Corporate Legal, especially if we are refusing to provide information, and then send it.

Requests to correct information

Under principle 7 of the Privacy Act, individuals have the right to ask that their information be corrected. However, the information does not have to be corrected.

If you receive a request for correction, decide if the information should actually be corrected. For instance if someone's date of birth or address is wrong then we would certainly want to update that information and would agree to correct it.

However, if someone disagrees with a decision made by IR and wants that corrected, we do not have to make any changes.

Principle 7 states that if an agency is not willing to correct information, it should attach a statement of correction to the information at issue. Usually, the statement is provided by the individual themselves and records the correction sought. The statement should then be attached to the information in such a way that they will always be read together. Let the requester know that their statement has been attached and give them a copy.

If IR attaches a statement of correction it should, if reasonably practicable, inform anyone to whom the information has been disclosed that a statement of correction has been added.

IR Topics

Page Contacts



Dawn Swan
Privacy Officer

Related links



Link to this page

Reasons to refuse a request

The right to have access to personal information under the Privacy Act is not absolute and sections 49-53 of the Act provide some reasons why information may be withheld. This page provides the most common reasons why information may be withheld.

When providing screen-shots to requesters, Inland Revenue used to redact the user ID, screen system ID and screen identifier. However, in May 2015, the Chief Information Security Officer rated the security risk of releasing this information as *Low*. Given the effort involved in redacting (removing) this on every screen, it was recommended this information didn't have to be deleted when releasing screen-shots to requesters.

Maintaining the law

Disclosure of the information would be likely to prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial - section 53(c).

Agencies that have criminal law enforcement functions (including Inland Revenue) can rely on this section. It's important that agencies that maintain the law can investigate and prevent crime and other offences. Sometimes, there's a real risk that releasing information to a requester could get in the way of investigating and detecting offences.

Agencies should release as much information as they can without prejudicing their ability to maintain the law. For example, releasing a summary of information can be a good way to give a requester as much information as possible, while not revealing investigation techniques.

This section can also be used to withhold the names of informants.

Example:

Donald Duck runs a distribution company. Mickey Mouse has contacted IR and said that Donald is not declaring all of the goods that he sells, and is paying his nephews, Huey, Dewey and Louie, in cash so they aren't paying tax. IR's investigation team starts to look into Donald's business. Donald finds out and asks IR for a copy of its investigation file so he can see what's been uncovered. IR can refuse to provide Donald with its file as disclosing some of the information at this stage may prejudice the investigation. If Donald finds out the details of what's being investigated, he could hide evidence or influence witnesses.

Breach of another's privacy

Disclosure of the information would involve the unwarranted disclosure of the affairs of another individual - section 53(b)

This section is designed to protect the privacy of people other than the requester. A requester's right of access to information about themselves is very strong but sometimes other people's privacy rights are even more important. This section is most often used where information about the requester is also information about someone else (for instance, information about family members).

Disclosing information about the other person must be 'unwarranted' and disclose the 'affairs' of another person. 'Affairs' has been interpreted broadly and applies to private situations as well as aspects of ordinary life pursuits or professional business. Even someone's name will constitute their 'affairs'.

In deciding whether disclosure is 'unwarranted,' you have to balance the requester's right to access information against the other person's privacy rights. Consider:

- What does the information reveal about the other person?

- Is the information confidential or sensitive?
- What were the other person's expectations about how the information would be used and disclosed? Were they told it would be treated confidentially?
- What harm might there be to the other person if the requester gets the information - for instance, would they be harassed, would it result in serious damage to relationships or affect their business standing?
- If the requester already knows the information about the other person, releasing it is unlikely to be unwarranted.

Example:

In the example above, Mickey has made a complaint to IR about Donald Duck. Donald asks IR for a copy of the complaint that was made about him. IR could withhold Mickey's name under this section of the Privacy Act, as releasing his identity would be an unwarranted disclosure of his affairs. Mickey thought he was being a good citizen by letting IR know about Donald's alleged illegal practice and expected his name to be kept confidential. If IR told Donald who the complainant was then this would prejudice the future supply of such information. IR relies on the free flow of information from third parties in order to detect and prevent offences. If the identities of informants are released, those people would not provide information, which would prevent offending from being discovered.

In this case, IR could release general details to Donald of what the allegation is without disclosing who the informant was.

Another law prohibits the information being released (TAA's section 18)

Another law prohibits or restricts information from being released - section 24(1)(b)

The Privacy Act can be overridden by other laws that authorise, require, prohibit or restrict the availability of information. For example, section 62 of the Insolvency Act 2006 provides there must be a public register of people who are discharged or undischarged bankrupts. Because this is required under the Insolvency Act a person cannot make a Privacy Act complaint about their name being made public.

Section 18 of the Tax Administration Act is an example of a law that prohibits or restricts information being made available, unless communicating the information is to carry into effect tax law or an exception applies.

Reports by TCO not covered by Legal Privilege (see below) may be subject to section 18. Before disclosing any TCO report, refer the report to TCO for them to determine whether the report must be disclosed.

If you're refusing a request using section 18, this will override the Privacy Act reasons to withhold so use the following text:

Information is refused under section 24(1)(b) of the Privacy Act 2020 as disclosure is prohibited under another Act, namely section 18 of the Tax Administration Act 1994 (officers to maintain confidentiality). Disclosure of the information requested does not fall within any of the specific permitted disclosures to confidentiality, or would adversely affect the integrity of the tax system or would prejudice the maintenance of the law under section 18(3).

Request to know names of staff who have accessed someone's information

Occasionally, we receive requests from customers who want to know who has accessed or read their information and why. They may ask for a copy of the **access log** that shows who has accessed their information in START.

The view of IR's technical specialists is that an access log is not automatically made available to customers. We do not withhold the names of staff that appear in START notes (see IR's approach to [the release of staff names in response to an OIA request](#)) but an access log is a tool that sits behind START.

Often customers ask for the access log as they are concerned an IR employee may have accessed their information without proper authority. If this is the case, refer the customer to Integrity Assurance (IntegrityWIP@ird.govt.nz) in the first instance. The Integrity team can investigate the concerns if the customer provides the name of the employee they suspect is involved and why they believe their file may have been accessed.

After that investigation is complete, we can then consider if providing the access log, or part of it, is appropriate. The **access log** is considered revenue information so we need to consider the test in section 18 of the Tax Administration

Act in deciding whether to release it (section 18 overrides the reasons in the Privacy Act for withholding information). If the release of the access log would adversely affect the integrity of the tax system or would prejudice the maintenance of the law then we may withhold it.

A danger to safety or risk of harassment

Disclosure would endanger the safety of any individual - section 49(1)(a)

Disclosure would create a significant likelihood of serious harassment of an individual - section 49(1)(b)

Sometimes releasing information to a requester may put someone's physical safety at risk: either the requester him or herself, an employee of the agency, or someone else. However, there must be some evidence to indicate that a danger in fact exists. If there is evidence that physical harm will result if the information is released, the agency can withhold the information.

If there is a risk releasing information would result in someone being seriously harassed then the information can also be withheld. Safety is more important than rights of access to information.

Evaluative material

The information is evaluative material and disclosure of the information, or of information identifying the person who supplied it, would breach a promise made to that person that the information, or their identity, would be held in confidence - section 50

Evaluative material is very specific and only applies to evaluative or opinion material compiled solely to determine someone's suitability, eligibility or qualifications for employment, appointment, promotion or removal from employment (for instance, a reference check).

Evaluative material is information about what someone thinks about the person who's asking for the information - it's a judgment about the person's skills, their character, or their qualities.

The agency must be able to show that the person who gave them the evaluative material (the supplier) did so on a clear understanding that the material was to be kept confidential or that they wouldn't be identified as the source of the material. For instance, there is a record on file. If there's no record, to claim confidentiality it has to be obvious from the circumstances that the supplier *must* have expected that it would be kept confidential. Would the supplier have given the agency the evaluative material if he or she thought the agency would hand it over to the person concerned? If the answer is no, then it's confidential.

Legal professional privilege

Disclosure of the information would breach legal professional privilege - section 53(d)

When people go to see a lawyer, they need to know that what they say, and the lawyer's advice, will be kept confidential. There are two types of privilege:

1. 'Solicitor/client privilege' protects information contained in communications between a lawyer and their client undertaken for the purpose of seeking or giving advice, and the communications were intended to be confidential;
2. 'Litigation privilege' protects communications between a lawyer and their client or third parties relating to court proceedings. The document(s) requested must have come into existence when litigation was already under way or 'reasonably apprehended' **and** the 'dominant purpose' for creating the document was to enable the client's legal adviser to conduct the case or advise the client.

Both types of privilege apply to lawyers' advice obtained from the Commissioner's in-house lawyers.

It's most likely to apply to legal advice from Legal Services and Corporate Legal. It will also apply to legal advice given by TCO in Escalation and Advising reports within IR (for any other type of TCO report see above: *Another law prohibits the information being released (TAA's section 18)*).

The following **should not** be released:

- A. Copies of legal advice by in-house IR lawyers either on their own or as an attachment to another document that is to be disclosed;
- B. Extracts from legal advice by in-house IR lawyers quoted in another document that is to be disclosed; and
- C. Summaries of legal advice by in-house IR lawyers in another document that is to be disclosed.

Where the situations outlined in B and C above exist, it's possible to redact the legal advice from the document that is to be disclosed. If you're unsure whether a document (in whole or part) could be subject to legal professional privilege then:

- If the matter relates to tax or social policy legal issues contact Legal Services for advice.
- For other matters such as employment or commercial legal issues please refer to Corporate Legal.
- For Escalation and Advising reports, please contact TCO.
- For any other type of TCO report these may subject to s 18 TAA, please contact TCO

Note: if you forward a lawyer's email to someone else, you may actually waive the legal privilege. Forwarding the email means it's no longer a communication between a lawyer and their client in which advice is sought or provided.

Information cannot be found or retrieved

The information requested is not readily retrievable - section 44(2)(a) - or the information requested does not exist or cannot be found - section 53(a)

An agency can refuse a request if the information is not 'readily retrievable', does not exist or cannot be found, or the agency dealing with the request does not believe that another agency would have the information. Agencies cannot provide what they don't have or can't locate.

Section 44(2)(a) provides that a response to a request can notify the requestor that the agency does not hold personal information in a way that enables the information to be readily retrieved.

A request can also be refused if the information requested does not exist or, despite reasonable efforts to locate it, cannot be found.

A lot of information is technically 'retrievable'. For instance, even if information has been deleted from a computer, it can often be retrieved. It may also be difficult to retrieve physical documents particularly if they date back a long way and the records of where they are is not clear. Agencies need to try their best to get information for requesters, but there is only so far that they can reasonably be required to go.

Vexatious, frivolous, trivial

Personal information can be withheld if the request is frivolous or vexatious, or the information requested is trivial - section 53(h)

It's not common to withhold information on this ground. However, it is a protection against requests that are made for malicious or other improper reasons. You cannot use this withholding ground simply because a requester is an annoying or even malicious individual. Unpleasant individuals are still entitled to access their personal information. It is the **request** that needs to be vexatious or frivolous before the information can be withheld.

Information is not personal information about the requester

Under the Privacy Act, people are only entitled to access their own information. Sometimes information requested is simply not information about the requester as it does not identify them in anyway. In this case, you should consider the Official Information Act and reasons to withhold under that law. Inland Revenue is subject to the Official Information Act which covers any information held by a public sector agency. You can find out more about the Official Information Act [here](#).

IR Topics

Page Contacts



Dawn Swan
Privacy Officer

Related links



[Link to this page](#)

Privacy Act template letters

If you need to respond to a request for personal information, you can use these templates to ensure we have a consistent approach.

All of the templates contain alternative text (in red) that you should delete before sending the letter.

Response Letter to Requester

[Use this template when you have collated the information requested and are ready to send it.](#)

If many documents are being released or withheld, [this template has a table you can use.](#)

Note: we must tell requesters of their right to have their information corrected under the Privacy Act, so don't remove this paragraph. If we withhold information, we must also tell people of their right to have that decision reviewed by the Privacy Commissioner. We *withhold* information if we black-out or edit details from a recording or document.

Extension letter

You can extend the timeframe if the request is for a lot of information, or you need to search through a lot of information, or if need to consult with people, and meeting the 20 working day time limit isn't possible.

[Use this template when you need longer than 20 working days to make a decision on a request.](#)

Transfer letter

There are two transfer letters one to the requester and one to the agency we are transferring the request to.

[Use this template if the information requested is not held by Inland Revenue and we need to transfer the request to another agency.](#)

Delegations

Under section 7 of the Tax Administration Act 1994, the Commissioner of Inland Revenue has the authority to delegate functions or powers to Inland Revenue employees.

The purpose of these delegations is to enable you to make decisions that are delegated to you under the appropriate Inland Revenue Act and that relate to your day to day work in the position you currently hold taking into account an assessment of your level of skills and experience you have displayed.

Delegation includes the authority to decide whether to withhold or release official information.

[Find out if you have delegation to withhold or release information in the Revenue Delegations report.](#)

IR Topics

Page Contacts



Dawn Swan
Privacy Officer

Related links



[Link to this page](#)

XX Date

Requester's name
Requester's address

Dear Requester's name

Thank you for your *phone call/email/letter* received on **date** in which you requested the following information:

[Insert details of the request, quoted from requestor's phone call/email/letter.]

This is a request for personal information under principle 6 of the Privacy Act 2020 which gives you the right to access information about yourself.

When deciding whether to release personal information Inland Revenue also has to consider the Tax Administration Act 1994 (TAA). Section 18 of the TAA requires Inland Revenue to keep confidential any information that identifies a taxpayer. We are permitted to release information to the person to whom the information relates if reasonable and practicable.

Please find attached the information requested.

[If withholding information under the Privacy Act quote the section being relied on. Common grounds for withholding information can be found [here](#). All redacted documents should have the relevant grounds / explanation inserted at the place where information has been withheld.]

OR

Inland Revenue is refusing your request under section 24(1)(b) of the Privacy Act 2020 and section 18 of the Tax Administration Act 1994.

While principle 6 of the Privacy Act allows individuals to request access to their personal information, section 24(1)(b) of the Privacy Act provides that if another law restricts or prohibits access to information then principle 6 of the Privacy Act is overridden. Section 18 of the Tax Administration Act restricts the information requested being made available; there is either no specific provision that permits this information be disclosed, it would adversely affect the integrity of the tax system or it would prejudice the maintenance of the law under section 18(3).

Under principle 7 of the Privacy Act you have the right to request that your personal information be corrected.

[Insert next paragraph if any information is being withheld]

If you disagree with my decision on your information request, you have the right to make a complaint to the Office of the Privacy Commissioner. It can be contacted at PO Box 10094, Wellington 6143, or www.privacy.org.nz.

Yours sincerely

Appropriate signatory
Signatory's title

XX Date

Requester's name

Requester's organisation, if applicable

Requester's address

Dear Requester's name

Thank you for your *phone call/email/letter* received on **date** in which you requested the following information:

[Insert details of the request, quoted from requestor's phone call/email/letter.]

This is a request for personal information under principle 6 of the Privacy Act 2020 which gives you the right to access information about yourself.

When deciding whether to release personal information Inland Revenue also has to consider the Tax Administration Act 1994 (TAA). Section 18 of the TAA requires Inland Revenue to keep confidential any information that identifies a taxpayer. We are permitted to release information to the person to whom the information relates if reasonable and practicable.

[If the request was subsequently clarified or revised by the requestor / any part of the request was transferred / the time limit was extended, explain what happened here.]

The following documents fall within the scope of your request and I have made the following decisions in respect of those documents: *[Note only use the table if more than one document is being released. If only one document is released, or it is just information (not copies of documents) provide the information in the body of the letter.]*

Item	Date	Document description	Decision	Withholding ground (if applicable)
1.			<i>Released in full</i> <i>Partially released</i> <i>Not released</i>	<i>[Common grounds for withholding information are provided Haukainga. Repeat relevant ground(s) here. Alternatively, note where redaction is due to information being out of scope of the request, ie not personal information of the requester. The redacted document should have the relevant grounds / explanation inserted at the place where information has been withheld.]</i>

2.				
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This fully covers the information you requested.

Under principle 7 of the Privacy Act 2020 you have the right to request that any of your personal information be corrected.

[Insert next paragraph if any information is being withheld]

If you disagree with my decision on your information request, you have the right to make a complaint to the Office of the Privacy Commissioner. It can be contacted at PO Box 10094, Wellington 6143, or www.privacy.org.nz.

Yours sincerely

Appropriate signatory
Signatory's title

[Date]

Requester's name

Requester's address

Dear [requester's name]

Thank you for your request made under the Privacy Act 2020 which we received on **date**. You have requested the following information:

[Details of the request, quoted from requestor's phone call/email/letter.]

Under section 48 of the Privacy Act, I am extending the time limit to make a decision on your request by an additional **X** working days from the date on which a response was due. We will respond to your request by **[insert date]**.

The extension is required because *[your request is for a large quantity of information or necessitates a search through a large quantity of information, meaning that meeting the original time limit would unreasonably interfere with the operations of the Department]* **[OR]** *[consultations necessary to make a decision on the request is such that a proper response to the request cannot reasonably be made within the original time limit]* **OR** *[the processing of the request raises issues of such complexity that a response to the request cannot reasonably be given within the original time limit.]*

You have the right to make a complaint to the Privacy Commissioner about the decision to extend the time limit. The Privacy Commissioner can be contacted at www.privacy.org.nz.

Yours sincerely

Appropriate signatory

Signatory's title

Date

Requester's name

Requester's address

Dear [requester's name]

Thank you for your request made under the Privacy Act 2020, which we received on date. You have requested the following information:

[Details of the request, quoted from requestor's phone call/email/letter.]

[Option 1 – No information held]

Inland Revenue does not hold information to which the request relates but we believe the information is held by [relevant Minister/department/organisation/local authority]. Accordingly, under section 43 of the Privacy Act, I am transferring [your request/that part of your request] to [relevant Minister/department/organisation/local authority]. [If applicable: the other part[s] of your request have not been transferred, and I will respond by XX date (no more than 20 working days after receipt).]

[Option 2 – Information more closely connected to another agency]

We believe that the personal information you have requested is more closely connected with the functions or activities of [relevant Minister/department/organisation/local authority]. Accordingly, under section 43 of the Privacy Act, I am transferring [your request/that part of your request] to [relevant Minister/department/organisation/local authority]. [If applicable: the other part[s] of your request have not been transferred, and I will respond by XX date (no more than 20 working days after receipt).]

[Relevant Minister/department/organisation/local authority] has 20 working days from receipt of this transfer to make a decision on your request.

Yours sincerely

Appropriate signatory

Signatory's title