Inland Revenue
Te Tari Taake

16 January 2026

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Dear ▮▮▮▮▮

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 November 2025. Your request is attached as **Appendix A.**

Note: Births, Deaths and Marriages is a subsidiary of the Department of Internal Affairs (DIA), therefore in response to your request, all reference to Births, Deaths and Marriages has been answered using the name of the DIA.

Confirmation of Receipt and Purpose of Data

Which specific data fields from a birth registration does IRD receive from BDM?

Inland Revenue receives information from the DIA for the purposes of IRD number registration and child support application processing. The data points shared are as follows:

- parent signature
- birth registration number
- child's surname
- child's first names
- child's birth date
- child's sex
- still-birth
- child's citizenship
- caregiver's IRD
- contact number
- IRD number mailing address
- birth certificate mailing address
- mother's mailing address
- father's mailing address
- mother's surname and first names
- mother's birth date
- father's surname and first names
- father's birth date

Under what statutory authority does IRD receive this information?

Inland Revenue's authority for receiving this information is under section 112 and Schedule 2 of the Births, Deaths, Marriages, and Relationships Registration Act 2021 and under section 178 of the Privacy Act 2020.

Details of the information matching agreement can be found on Inland Revenue's website: https://www.ird.govt.nz/about-us/information-sharing/mous/dia

For what specific purpose(s) is this data used within IRD systems?

Inland Revenue uses this information for IRD number registration for newborn children, when the applicant registering the birth has indicated to the DIA that they want an IRD number to be created. The information is also used in processing child support applications.

The Information matching agreement between Inland Revenue and the DIA was amended in August 2016, allowing the information to be used by Inland Revenue for verifying identity information and proof of parentage for child support applications.

Does IRD create any form of internal file, record, entity, or identifier upon receipt of this data? If so, please describe the nature and purpose of this record.

Inland Revenue creates a personal record and IRD number with the information received.

The purpose of this process is to issue an IRD number and where applicable, use it for child support purposes.

Legal Name and Identity Handling

How does IRD define "legal name" as an administrative term?

There is no formal definition of legal name in the Tax Administration Act 1994. The Births, Deaths, Marriages, and Relationships Registration Act 2021 does not provide a separate definition section for "legal name," but its provisions make clear that:

- A person's legal name is the name recorded on official registers such as a birth certificate, marriage certificate, or name change certificate.

Does IRD treat the name provided by BDM as:
a legal identity,
a client number label,
a data record,
or an administrative convenience?

Inland Revenue treats the name provided the DIA as a legal identity.

Does IRD create, alter, or confirm the existence of any "legal person" or "legal identity" as a result of receiving birth registration information?

Inland Revenue does not create, alter, or confirm the existence of any "legal person" or "legal identity" resulting from the receipt of birth registration information. Inland Revenue's role is to administer the tax and social policy system, not to issue identities.

Inter-Agency Sharing

Which other agencies does IRD share this birth registration information with, either automatically or upon request?

> *MSD*
>
> *BDM*
>
> *MoJ*
>
> *NZ Police*
>
> *DIA*
>
> *MBIE*
>
> *Or any others*

What statutory authority governs each instance of such sharing? What specific data points are transmitted to each agency?

Inland Revenue does not share birth registration information it receives from the DIA with any other agencies.

Our information sharing agreements can be found on our website here: https://www.ird.govt.nz/about-us/information-sharing

Data Storage, Duration, and Access

How long is the birth registration information retained by IRD?

Where is the data stored (system name, database, server type)?

Who has access to this information internally?

What audit logs exist for access or modification of the data?

Birth registration information is retained for the duration of the life of the person and then subject to the requirements of any applicable provisions of the Public Records Act 2005 and any applicable disposal authority issued by the Chief Archivist.

The information is stored in Inland Revenue's START system and may be accessed by Inland Revenue staff for the purpose of carrying out their duties. Specific details regarding the database and server this information is held in is refused under section 18(c)(i) of the OIA, as making the requested information available 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 prejudice the maintenance of the law.

Birth registration information cannot be edited by Inland Revenue staff, therefore your request for what audit logs exist for the modification of the birth registration information is refused under section 18(e) of the OIA, as the information does not exist.

Administrative Processes Triggered

What processes or internal workflows are automatically triggered when IRD receives birth registration information from BDM?

> *File creation*
> *IRD number generation*
> *Data matching*

Pre-population of future tax records

The automated workflows triggered when the DIA sends birth registration data are as follows:

- Inland Revenue receives a secure file from the DIA
- an Individual Customer Registration case is automatically created
- identity & details are validated
- if authorised, an IRD number is generated
- data is matched with Inland Revenue's system
- Inland Revenue's records are pre-populated for future use
- if authorised, Best Start entitlement is automatically calculated.

Does IRD create any form of financial, contractual, or statutory "account" connected with this information prior to an individual's voluntary interaction with IRD?

The generation of an IRD number does not of itself enter an individual into a financial, contractual or statutory agreement, or any new legal obligation, with Inland Revenue. However, the New Zealand tax system is based on self-assessment and compliance with New Zealand tax law is a statutory obligation.

Consent, Authority, and Contractual Basis

Does IRD rely on any presumption of consent or authority from the birth registration in order to process or store this data?

After the information has been lawfully provided to Inland Revenue there is no requirement for Inland Revenue to rely on any consent or authorisation from the subject person regarding the processing and storage of that information.

For your information, when selecting the option to create an IRD number on the birth registration form, Inland Revenue's privacy policy is provided to the applicant (ird.govt.nz/about-this-site/your-privacy/privacy-policy). By completing this form, the customer is initiates the IRD number application process through Inland Revenue (which includes the storage and use of information) and is informed of the Inland Revenue Privacy Policy.

Does IRD regard the birth registration as creating any legal obligations or liabilities for the individual named?

Inland Revenue does not regard the birth registration as creating any legal obligations or liabilities for the individual.

Does IRD consider that the birth registration confers jurisdiction or contractual relationship between IRD and the individual?

Inland Revenue
Te Tari Taake

Inland Revenue does not consider that the birth registration confers jurisdiction or contractual relationship between Inland Revenue and the individual. As noted above, it is a legal requirement for all entities and persons in New Zealand to comply with the laws of New Zealand, including tax law.

Secondary Use of Data

Does IRD use this information for:

- *data matching*
- *identity verification*
- *credit or financial checks*
- *debt enforcement*
- *investigations*
- *compliance monitoring*

If so, under which Acts or authorisations?

Inland Revenue uses the information received to process IRD number registrations and child support applications. This information is not used for any other purposes.

Inland Revenue's authority for receiving this information is under section 112 and Schedule 2 of the Births, Deaths, Marriages, and Relationships Registration Act 2021 and under section 178 of the Privacy Act 2020.

Third-Party Access

Are any third-party organisations (private or public) given access to birth registration data held by IRD?
Under what authorisation or agreements?
What safeguards and audit mechanisms are in place?

Inland Revenue does not give access to birth registration data it holds to third-party organisations. Therefore, your request for what authorisation or agreements, safeguards and audit mechanisms are in place is refused under section 18(g) of the OIA, as the information is not held by the department.

Confirmation Requested

Finally, please provide written confirmation of: The exact moment IRD receives a birth registration from BDM.

There is no set timeframe or moment that Inland Revenue receives information for an IRD number registration from the DIA. These IRD number registrations are received when processed by the DIA. Therefore, this part of your request is refused under section 18(g) of the OIA.

Whether any obligations or liabilities attach to the individual solely because IRD has received this data.

No obligations or liabilities attach to the individual solely because Inland Revenue has received this data.

Whether IRD considers the individual bound to any statutory or administrative relationship prior to voluntary interaction.

Inland Revenue does not consider the individual bound to any statutory or administrative relationship prior to voluntary interaction.

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

Inland Revenue
Te Tari Taake

Appendix A – Original request

"Kia ora,

I am writing to request detailed information regarding the handling, processing, and use of birth registration data received from Births, Deaths and Marriages (BDM), following BDM's confirmation that they transmit birth registration information to Inland Revenue (IRD).
For clarity, this request concerns administrative procedures, data handling, and inter-agency transmission, not personal tax matters.

I respectfully request the following information:

Confirmation of Receipt and Purpose of Data
1. Which specific data fields from a birth registration does IRD receive from BDM?
2. Under what statutory authority does IRD receive this information?
3. For what specific purpose(s) is this data used within IRD systems?
4. Does IRD create any form of internal file, record, entity, or identifier upon receipt of this data?
> *If so, please describe the nature and purpose of this record.*

Legal Name and Identity Handling:
5. How does IRD define "legal name" as an administrative term?
6. Does IRD treat the name provided by BDM as:
> *a legal identity,*
> *a client number label,*
> *a data record,*
> *or an administrative convenience?*

7. Does IRD create, alter, or confirm the existence of any "legal person" or "legal identity" as a result of receiving birth registration information?

Inter-Agency Sharing
8. Which other agencies does IRD share this birth registration information with, either automatically or upon request?
> *MSD*
> *BDM*
> *MoJ*
> *NZ Police*
> *DIA*
> *MBIE*
> *Or any others*

9. What statutory authority governs each instance of such sharing?
10. What specific data points are transmitted to each agency?

Data Storage, Duration, and Access
11. How long is the birth registration information retained by IRD?
12. Where is the data stored (system name, database, server type)?
13. Who has access to this information internally?
14. What audit logs exist for access or modification of the data?

Administrative Processes Triggered
15. What processes or internal workflows are automatically triggered when IRD receives birth registration information from BDM?
> *File creation*
> *IRD number generation*
> *Data matching*

Inland Revenue
Te Tari Taake

Pre-population of future tax records

16. Does IRD create any form of financial, contractual, or statutory "account" connected with this information prior to an individual's voluntary interaction with IRD?

Consent, Authority, and Contractual Basis

17. Does IRD rely on any presumption of consent or authority from the birth registration in order to process or store this data?

18. Does IRD regard the birth registration as creating any legal obligations or liabilities for the individual named?

19. Does IRD consider that the birth registration confers jurisdiction or contractual relationship between IRD and the individual?

Secondary Use of Data

20. Does IRD use this information for:

> *data matching*
> *identity verification*
> *credit or financial checks*
> *debt enforcement*
> *investigations*
> *compliance monitoring*

21. If so, under which Acts or authorisations?:

Third-Party Access

22. Are any third-party organisations (private or public) given access to birth registration data held by IRD?

23. Under what authorisation or agreements?

24. What safeguards and audit mechanisms are in place?

Confirmation Requested

Finally, please provide written confirmation of:

25. The exact moment IRD receives a birth registration from BDM.

26. Whether any obligations or liabilities attach to the individual solely because IRD has received this data.

27. Whether IRD considers the individual bound to any statutory or administrative relationship prior to voluntary interaction."