26OIA2435

16/07/2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 June 2026. You requested the following:

> *Since 23 November 2023:*
>
> 1. *How many working groups, advisory groups, reference groups, expert panels, stakeholder groups, or similar bodies administered by your agency have required participants to sign a non-disclosure agreement (NDA), confidentiality agreement, or confidentiality undertaking as a condition of participation?*
> 2. *Please provide the figure for each of:*
>   - *23 November 2023 to 31 December 2023*
>   - *2024*
>   - *2025*
>   - *2026 to date*
> 3. *Please provide any current policy, guidance, or criteria governing when such agreements may be required.*

Confidentiality obligations under the Tax Administration Act 1994 (TAA)

The Tax Administration Act poses significant restrictions on the disclosure of information. "Sensitive revenue information" (including information capable of identifying a taxpayer) may only be disclosed in certain circumstances, as outlined in the TAA.

Where persons outside of Inland Revenue may have access to sensitive revenue information under a permitted disclosure, they must complete a certificate of confidentiality (IR820) under section 18B(2). That certificate imposes restrictions on any wider disclosure.

In that context, Inland Revenue does not use non-disclosure agreements (NDAs) with external stakeholder groups. Rather, when external parties are involved in work that may provide access to confidential information, they may be required to sign a certificate of confidentiality prescribed by the Commissioner.

Agreements with service providers will include confidentiality clauses in their contract in line with these confidentiality provisions. They may also need to complete the certificate of confidentiality as required. These arrangements are intended to ensure that people understand and comply with the confidentiality obligations that arise under the TAA.

External groups requiring confidentiality arrangements

Inland Revenue does not maintain a central record of external stakeholder groups who have been required to sign a declaration/certificate of confidentiality, or other confidentiality arrangements. Where a declaration or certificate of confidentiality is required, responsibility for retaining the completed documentation generally rests with the business area administering the engagement. The need for such arrangements is considered on a case-by-case basis, taking into account the nature of the work being undertaken and the information to which participants may be given access.

Policy, guidance, or criteria

Inland Revenue does not have a single agency-wide policy governing the use of such agreements for advisory groups, stakeholder groups, reference groups, expert panels, or similar bodies. However, staff are required to adhere to Inland Revenue's confidentiality obligations under section 18 of the TAA. This includes assessing whether external participants may have access to sensitive revenue information and, where appropriate, ensuring that a declaration or certificate of confidentiality prescribed by the Commissioner has been completed before information is shared.

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

Josh Green
Domain Lead, Ministerial Services