



6 March 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 5 February 2025. You requested the following:

1. *How does your organisation define Māori data as opposed to non-Māori data?*
2. *Does your organisation have Māori Data Sovereignty and or a Māori Data Governance policy or strategy? If yes, I request a copy.*
3. *I also request a copy of your organisation Data Governance strategy/policy/policies?*
4. *Has your organisation had with any success or no/limited success, implementation of any Māori Data Sovereignty Principles or Māori Data Governance? If yes, please provide details of the implementation and how you measured its success.*
5. *How many fte are allocated to Māori Data practices in your organisation?*
6. *What country/countries are the majority of your organisation's data stored?*
7. *Which Cloud Provider(s) do you use?"*

Questions 1, 2 and 4

Inland Revenue has not defined Māori data as opposed to non-Māori data and does not have a Māori Data Sovereignty or Māori Data Governance policy or strategy. These parts of your request are therefore refused under section 18(e) of the OIA, as the information requested does not exist or cannot be found.

Question 3

Please find enclosed Inland Revenue's Data and Information Policy as **Appendix A**, with redactions under section 9(2)(a) of the OIA – to protect the privacy of natural persons. This policy is in the process of being reviewed, with a new version to be published in 2025.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Question 5

No FTE have been allocated to Māori Data practices within Inland Revenue.

Question 6

The majority of Inland Revenue's data is stored in New Zealand and Australia.

Question 7

Inland Revenue is cloud agnostic and utilises services from Microsoft, AWS, Oracle and Google. Inland Revenue also utilises Spark Telecommunications as a non-cloud provider for data storage.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. 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.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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



Jesse Thwaites

Intelligence Leader – Enterprise Information and Knowledge



Data and Information Policy

This document is a Policy. A Policy defines Inland Revenue's professional and ethical expectations of everyone working for Inland Revenue, in all roles and at all levels. As well as employees, it also covers agency staff, contractors, consultants, and anyone doing work for Inland Revenue.

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What this Policy is about and why it is important

Inland Revenue contributes to the economic and social wellbeing of New Zealand by collecting and distributing money. We achieve this when:

- Revenue is available to fund Government programmes through people meeting payment obligations of their own accord.
- People receive payments they are entitled to, enabling them to participate in society.
- New Zealanders benefit economically and socially through Inland Revenue working collaboratively across our external environment.

This is about He Tāngata, our contribution to improving the lives of New Zealanders, present and future. To achieve these outcomes we depend on having access to and using fit for purpose data and information about our customers.

Inland Revenue also contributes to the economic and social wellbeing of New Zealand by collecting and distributing data and information. This Policy provides our people, our stakeholders, and our customers clarity about why and how we collect, steward, use, and disclose data and information to meet our objectives, our legal and regulatory obligations, protect the integrity of the tax system, enable other agencies and organisations to deliver their services, and support New Zealanders having trust and confidence in our use of data and information about them.

As the highest-level data and information governance instrument, the Policy provides guidance and requirements for defining data and information governance and management standards, processes, and tools.

What we mean when we refer to data, information, and knowledge

The terms data, information, and knowledge are used in various ways depending on perspective. It is not possible or necessary to cover every perspective in this Policy to be clear about what these terms amount to in practice for Inland Revenue.

- **Data**
 - Is a raw fact, a resource with no intrinsic meaning. The term can refer to a single fact or a collection of facts, and it can refer to an input to an analysis activity.
 - While a collection of data does not have to be highly organised it has become conventional to refer to data as highly structured due to the way database systems store data – this is not a characteristic of data itself, rather its storage.

- From a business perspective, data has no meaning and is not actionable.
- **Information**
 - Is produced when data is combined with context and consequently generates meaning.
 - From a business perspective, information is meaningful.
- **Knowledge**
 - Is information that a party is acquainted with, and that party can be a person or an organisation.
 - When the party is a person we refer to the information as **tacit knowledge**.
 - When the party is an organisation we refer to the information as **explicit knowledge**.
 - From a business perspective, explicit knowledge (what an organisation knows) is an asset that is drawn on by people (as tacit knowledge) to realise business value through action.

In this Policy we use the term Information (capitalised) to refer to the informational aspect of data, information, or knowledge.

We recognise that Information takes many forms, and that as Information is transferred from one party to another party it may also be transformed from one form to another form. The following example shows many transformations of Information involved in tax administration:

1. What our customers know about their tax affairs (customer tacit knowledge) can be verbally communicated to our people (staff tacit knowledge) who record what they hear in our information systems (data). This allows us to work more flexibly and efficiently with Information about a customer's tax affairs.
2. Data from our information systems can be combined with data provided by other parties to produce new Information. This allows us to have a richer and fuller view of our customers' tax positions.
3. The content of our information systems (data) can be analytically processed and analysed to produce reports and dashboards (information) that inform policy design and our customer compliance decisions. This allows us to make better informed decisions.
4. What Inland Revenue defines as Information for administering tax (Inland Revenue explicit knowledge) can take many forms, including documents, web page content, and video. This Information can then be accessed and applied by our people (as staff tacit knowledge) when working with customers.

How we understand and work with data, information, and knowledge

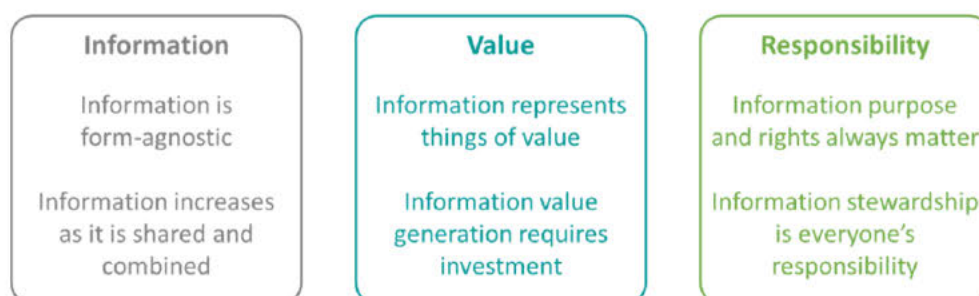
To help guide how we work with data, information, and knowledge to responsibly generate the most value we have developed six Data and Information Principles. These principles present concepts that are collectively applied to shape our governance, management, and orient our behaviour when working with data, information, and knowledge.

Principles become useful when applied to specific situations and purposes. They can sometimes be in conflict with each other and recognising and working through these conflicts is fundamental to our governance, management, and use of data, information, and knowledge.

The principles are organised into groups that represent each principle's focus:

- **Information:** These principles recognise the intrinsic nature of data, information, and knowledge.
- **Value:** These principles recognise the variety of value of data, information, and knowledge.
- **Responsibility:** These principles recognise responsibilities inherent in our collection, stewardship, use, and disclosure of data, information, and knowledge.

The abbreviated principles arranged by these groups are:



The full principles are:

1. Information is form-agnostic.

Information comes in many forms: data, writings, drawings, knowledge, audio, video, and more. Some of these forms are better processed by software, some are better processed by people, and some can be readily processed by software or people. Importantly, the meaning contained in Information transcends the form Information takes and this is what matters.

This principle is about recognising that Information comes in many forms and that the form it takes should best suit how information is being used. It also recognises that what our customers know and our people know counts as Information.

2. Information increases as it is shared and combined.

Information can be shared infinitely between an unlimited number of people, business areas, business processes and organizations without deterioration, and when combined with other Information can produce new and additional Information.

This principle is about Mahitahitanga, that we may work with other organisations to responsibly and purposefully share Information we have collected and combined to produce new Information for tax and social policy administration for Inland Revenue, and for other agencies and organisations to provide value to New Zealanders through the delivery of their services. This is part of our contribution to public value*.

3. Information represents things of value.

Information's essential function is to represent something. That something else could be a characteristic, a person, a property or place, a transaction, or a relationship. What is represented has value to us and to others, making the Information valuable. This understanding determines how we steward Information and how we work with others who have a stake-holding in the Information.

This principle is about Manaakitanga, recognising and respecting that different groups of people place different value on Information, including the Information they provide to Inland Revenue. By doing this we uphold the mana of the people, whanau, communities, and groups we work with when conducting Inland Revenue's business.

4. Information value-generation requires investment.

Information is implicitly a resource. For information to be an asset, it must be invested in and managed as an asset. This focuses us on Information being fit-for-purpose (the right Information of the right quality being available to the right people at the right time) and acquired and maintained at sustainable cost.

This principle is about what constitutes valuable Information and what it takes to produce that value. It is not sufficient to have a lot of Information, it is necessary and appropriate to have only relevant, timely, accurate, affordable, and usable Information and this requires effort and accompanying costs by all involved parties.

5. Information purpose and rights always matter.

Legislation provides us and our customers specific rights regarding Information. The Treaty of Waitangi provides Maori specific rights about New Zealand's resources and taonga. Rights can be ambiguous and sometimes in conflict and we must work with this. We must always be considerate of our purpose in using Information and of our legal and

regulatory obligations as well as our social, cultural, and ethical obligations, and we must act accordingly.

This principle is about Mana Whakahaere, ensuring our customers know why we are collecting Information about them and what we will do with it, that we will use their information in the way we say we will, and that they can always access information about themselves and update it. It is also about ensuring we engage with customers in ways that work best for them so they understand why we need the Information we ask for and what we will do with it.

6. Information stewardship is everyone's responsibility.

We have legal, ethical, and business responsibilities to ensure that the Information we are stewards of is protected, maintained, and developed for the benefit of more than just ourselves. "We" refers to all our people. We all interact with Information as part of our roles in the full awareness that, during that interaction, we are the stewards of that Information.

This principle is about each one of us being Kaitiaki, stewards of the Information we hold and have access to. It is about each of our people understanding our legal and regulatory obligations and acting in accordance with these to protect the integrity of the tax system. It is also about recognising that other organisations, communities, and people, present and future, depend on our Kaitiakitanga of Information.

**Public Value is a normative and practical guide for those who are in positions of executive authority in government. It is a technical idea that can be used to measure and guide government performance – it asks what 'value' is added by any given policy, programme, agency etc, beyond simple monetary costs and benefits. See [Understanding Public Value \(DPMC\)](#) and [Public Value: A quick overview of a complex idea \(Professor Mark Moore\)](#) for more information.*

Our commitment

We commit to our governance, management, and use of data, information, and knowledge being transparent, having comprehensive oversight, and clear accountability. This enables us to act knowingly, responsibly, and with integrity in our stewardship and use of data, information, and knowledge to deliver our outcomes and to support other agencies and organisations to deliver their outcomes.

What we will do

To ensure we will meet our business objectives and maintain the integrity of the tax system this Policy requires defined, formally approved, and assured implementations of:

- **Governance** of data, information, and knowledge. This includes authoritative decision-making forums with appropriate representation for the scopes of decisions being made. It also includes custodial detail about roles, accountabilities, and responsibilities for data, information, and knowledge.
- **Management** of data, information, and knowledge. This includes the data and information supplied to us, distributed within Inland Revenue, and provided by us. It also includes the protection, quality assurance, and management of this data and information throughout its lifecycle.
- **Risk management** of data, information, and knowledge. This includes strategic, tactical, and operational scopes of activity, and alignment with the enterprise risk management approach.
- **Performance** measurement and management of the contribution data, information, and knowledge make to achieving our objectives. This must be aligned with the enterprise performance management approach.
- **Ethics** standards regarding our stewardship and use of data, information, and knowledge. These standards include alignment with our governing legislation and regulation, international treaties, and the recognition of New Zealand's distinct multiple-world views, as enshrined in the Treaty of Waitangi.
- **Strategy** that makes clear how the data, information, and knowledge we collect, steward and use responsibly contributes to our outcomes and protects the integrity of the tax system.

Who this Policy applies to

This Policy applies to everyone working for Inland Revenue, in all roles and at all levels. As well as employees, it also covers agency staff, contractors, consultants, and anyone doing work for Inland Revenue.

Roles, accountabilities, and responsibilities

This Policy defines accountability and responsibility for the stewardship and use of data, information, and knowledge at material points across Inland Revenue.

Data, information, and knowledge makes its way into, around, and out of Inland Revenue through processes and technology solutions that are combined to deliver services, and business processes to realise value for Inland Revenue. These services and processes are

provided by business functions. Understanding the relationships between these services and processes, the technologies we choose as delivery mechanisms and the data, information, and knowledge they supply is fundamental to understanding accountability and responsibility for that data, information, and knowledge and the transparency, oversight and efficacy of Inland Revenue's data and information governance and management capabilities.

The broad accountabilities and responsibilities for the stewardship and use of data, information, and knowledge of these responsible owners, staff, and other parties are itemised below:

Who	What
Data and Information Governance Authority	Responsible for approving this Policy, ensuring it is in accordance with our legal and regulatory obligations, and recognises the importance of customer perceptions of the integrity of the tax system.
Commissioner of Inland Revenue	Requires the implementation of and compliance with this Policy by communicating its importance to our people.
Executive Leadership Team	Supports the Policy Owner with the implementation of this Policy by leading its implementation in their respective business functions; accountable for ensuring this Policy has been implemented within their business function, its services, and processes and is being complied with; and accountable for the stewardship and use of data, information, and knowledge within their business function.
Deputy Commissioner of Information and Intelligence Services	Is the Policy Owner; is accountable for responding to recommended changes to the Policy; and is accountable for developing and implementing standards that reflect this Policy in Inland Revenue's day-to-day activity. The Policy Owner may approve non-material changes to the Policy to improve its understandability and retain its currency.
Leader, Enterprise Information and Knowledge	On behalf of the Policy Owner is responsible for producing the content of this Policy.
Leaders of business functions, business units, and teams	Support the implementation of and demonstrating compliance with this Policy by communicating its importance to their people.

Who	What
All employees, contractors, consultants, and engaged third parties	Everyone who needs to make use of this Policy for business purposes must ensure they understand and comply with this Policy.
Data, information, and knowledge practitioners	Use this Policy to define and guide their activities in the execution of their roles and their work for Inland Revenue

Where to find out more

The authoritative version of this Policy is maintained in the [Data and Information Governance Documents Centre](https://irnz.sharepoint.com/sites/govcentre) (<https://irnz.sharepoint.com/sites/govcentre>).

How we will manage compliance with this Policy

Inland Revenue leaders must implement assurance processes to support its legal and regulatory obligations regarding its stewardship and use of data and information, and to comply with this Policy.

When this Policy starts, ends, replaces, and is reviewed

This Policy commences: 1 October 2021

This Policy ends: When it is replaced by a Policy approved by the Data and Information Governance Authority or it is revoked by the Data and Information Governance Authority.

This Policy replaces: Any existing and similar instrument.

This Policy is reviewed by the Policy Owner: Annually or when significant legislative, regulatory, or business change renders the Policy no longer fit for purpose.

Document information

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Business Owner	Deputy Commissioner, Information and Intelligence Services
Document Owner	Intel Leader, Enterprise Information and Knowledge
Content Developer	Doug Lambert, Data Strategy and Governance Lead
Audience	All Inland Revenue employees, contractors and consultants

Document amendment history

Version	Date	Sections amended	Summary of amendment
1.0	30 September 2021		Finalised for signing and publishing.

Authorisation

This Policy is approved by: Data and Information Governance Authority.

This Policy is authorised by: Mike Cunningham, Deputy Commissioner, Information and Intelligence Services.

Date: 1/10/2021

Signature:

s 9(2)(a)

