



Inland Revenue
Te Tari Taake



**MINISTRY OF
SOCIAL DEVELOPMENT**
Te Manatū Whakahiato Ora

MEMORANDUM OF UNDERSTANDING

Between

INLAND REVENUE

And the

MINISTRY OF SOCIAL DEVELOPMENT

For the

COMMENCEMENT/CESSATION OF BENEFITS AND STUDENT ALLOWANCES

Pursuant to an Approved Information

Sharing Agreement under

Privacy Act 1993 Part 9A

Tax Administration Act 1994 s 81A

May 2018

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Released Under The Official Information Act 1982

This Memorandum of Understanding is made on 29th May 2018

BETWEEN The Chief Executive of the Ministry of Social Development ("MSD")

AND The Commissioner of Inland Revenue ("IR")

1. Background

- 1.1 Until 31 August 2017, section 82(1) of the TAA allowed for the exchange of Beneficiary Information between IR and MSD in order to verify:
- 1.1.1 the Benefit entitlement or eligibility of any person; and
 - 1.1.2 the amount of any Benefit to which any person is or was entitled or eligible, with "Benefit" being defined to include Student Allowances.
- 1.2 Since 1994, the Parties have operated an Information Matching Programme under an Agreement for the Exchange of Information, the primary purpose of which is to detect fraud and abuse by Beneficiaries (the **1994 Agreement**). In June 2005, the Parties entered into a new information matching agreement that replaced the Commencement/Cessation Match and Income Match components of the 1994 Agreement (the **2005 Agreement**). On 14 December 2016, following changes to the TAA and changes to technology, the Parties entered into a new information matching agreement that replaced the 2005 Agreement (the **2016 Agreement**).
- 1.3 In July 2017, the Parties entered into an Approved Information Sharing Agreement under section 81A of the TAA and Part 9A of the Privacy Act 1993 which authorises them to share certain information, including Beneficiary and Student Allowance Recipient Information, for broader purposes, including for the purposes specified at clause 1.1 above. As part of the AISA, they agreed to replace the 2016 Agreement with a memorandum of understanding entered into pursuant to the AISA (**2017 MOU**). The Parties now wish to update the 2017 MOU to introduce a process whereby they may contact each other with any queries regarding Beneficiary or Student Allowance Recipient Information that is shared under this MOU.
- 1.4 This Memorandum of Understanding replaces the 2017 MOU from the date that it is signed by both Parties.
- 1.5 To avoid doubt, this MOU is not an information matching agreement under Part 10 of the Privacy Act 1993 and the AISA constitutes the sole authority for the sharing of information under this MOU.

IT IS AGREED as follows:

2. Definitions of Terms

- 2.1 In this MOU (including the Background), unless the context otherwise requires:

"2017 MOU" has the meaning given to that term in clause 1.3.

"AISA" or "Approved Information Sharing Agreement" means the information sharing agreement between the Parties dated July 2017 that is made under section 81A of the TAA and Part 9A of the Privacy Act 1993, approved by the Order in Council, and came into force on 31 August 2017.

"Authorised Officer", in relation to MSD, means any officer, employee, or agent of that department who is authorised by the Chief Executive to receive information supplied by the Commissioner under this MOU.

"Beneficiary" means an individual who is receiving, or who has received, a Benefit.

"Beneficiary or Student Allowance Recipient Information", in relation to a Beneficiary or Student Allowance Recipient, means information that:

- (a) identifies the Beneficiary or Student Allowance Recipient, which may include the Beneficiary's or Student Allowance Recipient's IRD Number; and
- (b) identifies any Benefit or Student Allowance that the Beneficiary or Student Allowance Recipient is receiving, or has received, including the dates on which payment of the Benefit or Student Allowance commenced and (where applicable) the date on which that payment ceased.

"Benefit" has the meaning specified in the AISA.

"Chief Executive" means the Chief Executive of the department that is responsible for the administration of the Social Security Act 1964.

"Commissioner" means the Commissioner of Inland Revenue designated under the TAA.

"Data Co-ordinator" for a Party is the person named as the Data Co-ordinator for that Party in clause 18.2 of the main body of this MOU.

"Delegated Persons" means individual officers of Inland Revenue and any other persons who have been charged by the Commissioner to undertake any of the roles or responsibilities required under this MOU.

"Discrepancy" means a result of this information sharing arrangement that warrants the taking of further action by either Party for the purpose of giving effect to this MOU.

"Employment Income Information" has the meaning set out in section 23C of the TAA.

"Individual Validation" means the process described in clauses 4.3 to 4.5 of the Technical Standards.

"Information Comparison" means the process described in clauses 4.6 to 4.9 of the Technical Standards.

"IR" means the Inland Revenue.

"IRD Number" has the meaning specified in the AISA.

"MSD" means the Ministry of Social Development.

"MSD Client Number" means a Unique Identifier assigned to an individual by MSD.

"Maori Authority" has the same meaning as in section YA 1 of the Income Tax Act 2007.

"Match" refers to when Source Information supplied by MSD corresponds with information held by IR about an individual and reveals an unconfirmed Discrepancy, and "Matches", "Matching" and "Matched" have corresponding meanings.

"Match Information" means information provided by IR to MSD as defined by clause 2 of Schedule IV.

"MOU" means this memorandum of understanding, including the Schedules and any variations.

"Order in Council" means the Order in Council that approves the AISA and is made under sections 96J to 96L of the Privacy Act 1993, dated July 2017, as amended from time to time.

"Party" means IR or MSD, and "Parties" has a corresponding meaning.

"Privacy Commissioner" means the Privacy Commissioner appointed under section 12 of the Privacy Act 1993.

"Secure Transmission Method" means an online file transfer, USB Ironkey or other secure means of transmitting information which:

- (a) in relation to the transfer of "Restricted" information (as defined in the current New Zealand Government Security Classification System), is consistent with the standards (including encryption measures) in the current New Zealand Information Security Manual (NZISM) or its equivalent; and
- (b) in relation to the transfer of other information that is not restricted, the Parties will make reasonable efforts to ensure is consistent with those standards; and
- (c) the Parties have agreed detailed operating protocols for in consultation with the Privacy Commissioner.

"Source Information" means Beneficiary or Student Allowance Recipient Information provided by MSD to IR under this MOU.

"Spouse", in relation to a Student Allowance Recipient, means a person who is a spouse of the recipient as defined under regulation 2 of the Student Allowances Regulations 1998.

"Student Allowance" means a student allowance payable under Part 25 of the Education Act 1989.

"Student Allowance Recipient" means a person who is receiving, or has received, a student allowance or a person who is a Spouse of the recipient of a Student Allowance under regulation 2 of the Student Allowances Regulations 1998.

"TAA" means the Tax Administration Act 1994.

"Technical Standards" means the detailed technical standards to govern the operation of this MOU, as specified at Schedule II.

"Unique Identifier" has the same meaning as in section 2(1) of the Privacy Act 1993.

3. Purpose of this MOU

3.1 The purpose of this MOU is to verify:

3.1.1 the Benefit or Student Allowance entitlement or eligibility of any person; and

3.1.2 the amount of any Benefit or Student Allowance to which any person is or was entitled or eligible.

3.2 To avoid doubt, information shared under this MOU may also be used for the purposes of the AISA.

3.3 This MOU replaces the 2017 MoU.

4. The Information Sharing Arrangement

4.1 The details of this information sharing arrangement are set out in the Technical Standards. For operational convenience the arrangement is effectively divided into two separate parts, one relating to Student Allowances and one relating to Benefits, which are run at separate times during the year and which have different limits per run.

4.2 The arrangement involves MSD selecting information about the relevant group of Beneficiaries, which is then transferred to IR, who will compare the Source Information against the tax records held by IR that relate to those Beneficiaries. Where a Discrepancy is identified, IR will supply Match Information to MSD to facilitate further investigation of the Discrepancy.

4.3 The further investigation by MSD following a Discrepancy may ultimately result in Benefit or Student Allowance cessation, debt identification, debt recovery, and potentially prosecution of the Beneficiary or Student Allowance Recipient.

5. Supply of Source Information

5.1 IR will, on an annual basis, present MSD with a draft annual matching schedule for consideration. The draft annual matching schedule will contain proposed dates for the extraction by MSD of MSD clients, IR processing dates, and the date IR returns the Match Information to MSD. The matching schedule is to be agreed at an operational level, and may be varied from time to time following the request of either Party without formally amending this MOU.

5.2 MSD will, in accordance with an annual Matching schedule agreed with IR, provide to IR an extract of Beneficiaries in respect of whom the Chief Executive wishes to verify the entitlement or eligibility of those persons to any Benefit or Student Allowance, or

to verify the amount of any Benefit or Student Allowance to which those persons are or were entitled to.

- 5.3 An extract of MSD clients shall be provided in accordance with the Technical Standards, which may be varied from time to time.
- 5.4 MSD will only provide such information as the Chief Executive considers necessary to achieve the purposes of the AISA and the purposes of this MOU, as specified at clause 3.1, and in particular shall ensure that the information only relates to persons who are or were "Beneficiaries" or "Student Allowance Recipients" as defined in this MOU (which does not currently include an applicant for a Benefit or Student Allowance).

6. Matching

- 6.1 Where MSD has supplied Source Information to IR for the purposes of this MOU, IR will, in accordance with the Technical Standards (in particular, clause 4 of those standards), cause a comparison of that information to be made with information held by IR which relates to each person in that extract of MSD clients.

7. Supply of Match Information

- 7.1 Where a comparison of information indicates that a Beneficiary or Student Allowance Recipient is or was, while receiving a Benefit or Student Allowance, also receiving any other income, IR may supply Match Information relating to that person to MSD, in accordance with the Technical Standards and having regard to clause 7.2 of this MOU.
- 7.2 The Parties note that the supply of Match Information pursuant to this MOU is discretionary to the Commissioner, and notwithstanding anything in this MOU, the Commissioner retains the unfettered discretion to not supply any particular tax information if, in the circumstances at the time as the Commissioner believes them to be, he or she considers that the supply of that information is not, for any reasons, proper under this MOU or the AISA or would constitute an unacceptable risk to the integrity of the tax system.

8. Manual Requests

- 8.1 A Party may contact the other Party at any time if it has any queries in respect of any information shared under this MOU, including to request further information to confirm that information.
- 8.2 The range of information that the Parties may share under this process is no different from the range of information that may be shared under this MOU. A manual request may, however, result in more up-to-date information being provided.
- 8.3 All manual requests pursuant to this MOU shall be conducted in accordance with the Technical Standards.

9. Information Sharing Conditions

- 9.1 The conditions set out in Schedule I to this MOU will apply to the sharing of information under this MOU and the Parties shall comply with those conditions.

10. Technical Standards

- 10.1 IR, in close co-operation with the MSD, has established and shall maintain detailed Technical Standards to govern the operation of this MOU.
- 10.2 The Technical Standards may be varied from time to time. A Party proposing a variation to the Technical Standards and/or other Schedules to this MOU shall give reasonable notice of the other Party of the proposed variation, and the reason for it.
- 10.3 Variations to the Technical Standards and/or other Schedules to this MOU may be made by the Manager of the National Data Match Centre on behalf of MSD, and the Commissioner on behalf of IR.

11. Confidentiality and Secrecy

- 11.1 The Parties are responsible for complying with their obligations under the Privacy Act 1993, the Official Information Act 1982, the Public Records Act 2005, and where applicable the TAA, the Social Security Act 1964 and the Education Act 1989.
- 11.2 In the event that either Party receives a complaint or an Official Information Act 1982 request for information relating to the operation or administrative arrangements for this MOU, including an enquiry from a member of the media where there could be an impact on the other Party, the Party which received the request will consult with the other Party on the proposed response prior to making a decision on the request.

Tax Secrecy

- 11.3 Every officer of IR is bound by the provisions of section 81 of the TAA, which imposes secrecy obligations on every officer of IR. Match Information provided by IR to MSD for the purposes of this MOU shall only be provided pursuant to the TAA.
- 11.4 Before any Authorised Officer of MSD has access to any Match Information, they shall, in accordance with section 87 of the TAA, execute a certificate certifying that they have been shown, have read and have understood section 87 and understand that thereafter they shall be subject to the secrecy obligations imposed by section 87. The certificate prescribed by the Commissioner is the IR820 form. A copy of the declaration of secrecy IR820 form is attached as Schedule III of this MOU.
- 11.5 All IR820 forms signed by Authorised Officers of MSD shall be retained by MSD in a secure register as a permanent record in accordance with section 87(4)(dd) of the TAA.

Communication of Match Information (restricted information)

- 11.6 The Parties note that pursuant to section 87(1)(b) of the TAA, Authorised Officers who have received Match Information (restricted information) from IR shall not communicate that information to any person except as required for any purpose which, and to the extent to which, the Commissioner authorises such disclosure.
- 11.7 Pursuant to section 87(1)(b) of the TAA the Commissioner authorises Authorised Officers who are in possession of Match Information (restricted information) to communicate that information:
- 11.7.1 to the particular Beneficiary or Student Allowance Recipient concerned for the purposes of providing a Privacy Act 1993 section 96Q notice or in accordance with MSD's powers to obtain information under sections 11 and 12 of the Social Security Act 1964 or section 307 of the Education Act 1989;
 - 11.7.2 to the particular Beneficiary or Student Allowance Recipient concerned for the purposes of responding to a query or complaint made by that person;
 - 11.7.3 to an employer concerned for the purposes of investigating a Discrepancy, on the condition that the employer not be supplied with any restricted information that is not essential to that particular enquiry;
 - 11.7.4 to an agent of MSD engaged in providing to MSD bulk mail processing or delivery services, for the purpose of facilitating the delivery of correspondence to the particular person(s) concerned; and
 - 11.7.5 to a Court only to the extent that restricted information has been communicated as authorised by clause 11.7.1.
- 11.8 The authority granted in clause 11.7.2 includes communication with an agent of the particular Beneficiary or Student Allowance Recipient. This authority is granted on the understanding that MSD currently has, and will continue to have, robust and effective procedures for ensuring that the agent does hold proper authority to access information on behalf of the agency concerned.
- 11.9 No Authorised Officer is to divulge or communicate to any Court or Tribunal any restricted information, other than as authorised by clause 11.7.5, without the express written authority of the Commissioner (or his or her delegate).
- 11.10 Subject to clauses 11.3 to 11.9 inclusive, any officer of MSD or Delegated Person may supply to the Privacy Commissioner any information or answer any reasonable question put to that person by the Privacy Commissioner or produce to the Privacy Commissioner any document or thing relating to this MOU, if the Privacy Commissioner reasonably requires that officer to do so under the Privacy Commissioner's powers under the Privacy Act 1993.

12. Breaches of Confidentiality or Secrecy

Unauthorised Disclosure

- 12.1 The Parties must immediately notify the other Party of any actual or suspected unauthorised disclosure of Source Information or Match Information.

- 12.2 The Parties must investigate any actual or suspected unauthorised disclosure.
- 12.3 Where an investigation is undertaken under clause 12.2, the other Party will provide the investigating Party with reasonable assistance, and the investigating Party will keep the other informed of progress.

Other Security Provisions

- 12.4 If either Party has reasonable cause to believe that any breach of any other security provisions in this MOU has occurred or may occur, that Party may undertake such investigations in relation to that actual or suspected breach as it deems necessary. The Parties shall ensure that the investigating Party is provided with all reasonable assistance by the other Party's staff in connection with such inspections or investigations.
- 12.5 If there has been a security breach either Party may suspend this MOU to give the other Party time to remedy the breach.

13. Fees

- 13.1 The Parties shall take all reasonable endeavours to agree on the fees that MSD should pay to IR, the due dates for payment of those fees, and the basis and frequency of any review of those fees.
- 13.2 In the event that the Commissioner withholds some or all of the Match Information pursuant to clause 7.2 of this MOU, the amount of the fee payable shall be agreed between the Parties.

14. Dispute Resolution

- 14.1 Should any dispute or difference relating to the interpretation or application of this MOU arise, the Parties will meet in good faith with a view to resolving the dispute or difference as quickly as possible.
- 14.2 If the Parties are unable to resolve any dispute within 60 days, the matter shall be referred to the Chief Executive and the Commissioner, or their delegated representatives for resolution.
- 14.3 The Parties shall continue to fully comply with their obligations under this MOU despite the existence of any dispute.

15. Review of this MOU

- 15.1 The Parties agree to undertake joint reviews of this MOU whenever either Party believes that such a review is necessary.
- 15.2 The Parties shall co-operate with each other in any review and will take all reasonable actions to make available the necessary resources to facilitate each review.

16. Variations to this MOU

- 16.1 Either Party proposing a variation to this MOU shall give reasonable notice to the other Party of the proposed variation, and the reason for the proposed variation.
- 16.2 Any variations to this MOU must be in writing and signed by the Chief Executive and the Commissioner, or their delegates.
- 16.3 The Party who sought the variation shall forward a copy of any such variation to the Privacy Commissioner.
- 16.4 Should the Parties be unable to agree on variations to this MOU the matter shall be dealt with in accordance with the dispute resolution clause of this MOU.

17. Term and Termination

- 17.1 This MOU comes into force on the date that the AISA comes into force.
- 17.2 This MOU shall continue in force until either the Commissioner or the Chief Executive terminates the MOU by giving 3 months written notice to the other Party.
- 17.3 The obligations in this MOU which concern confidential information and secrecy shall remain in force notwithstanding the termination of this MOU.
- 17.4 If extraordinary circumstances arise (including but not limited to war, fire, flood, storm, or restraint of government) which prevent either Party from performing its obligations under this MOU, the performance of that Party's obligations shall be suspended for as long as those extraordinary circumstances prevail.

18. Departmental Representatives

- 18.1 The Parties will each appoint a Data Co-ordinator to oversee the operation of this MOU, and will ensure that the Data Co-ordinator is familiar with the requirements of the Privacy Act 1993, this MOU and the Technical Standards.
- 18.2 Any query or difficulty with the MOU will, in the first instance, be referred to the appropriate Data Co-ordinators for clarification and resolution. The details for each Party's Data Co-ordinator are as follows:

Ministry of Social Development	Inland Revenue
Data Co-ordinator	Data Co-ordinator
Integrity Intervention Centre	Inland Revenue
Ministry of Social Development	PO Box 2198
PO Box 30091	Wellington
Lower Hutt	

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Email: AIMOS_Admin@msd.govt.nz	Email: schedulingoperations@ird.govt.nz
Phone: 0800 909 333	Phone: Section 9(2)(a)
Fax: 04 918 0119	

18.3 All notices and other communications between the Parties under this MOU shall be sent to the addresses below:

Ministry of Social Development	Inland Revenue
Section 9(2)(a) Manager, Centralised Services, Integrity Intervention Centre Ministry of Social Development PO Box 30091 Lower Hutt Phone: 0800 909 333 or Section 9(2)(a) Fax: 04 918 0119	Joanna Clifford, Process Integrity Manager, Process Integrity Inland Revenue Level 4, Asteron Centre PO Box 2198, Wellington Phone: Section 9(2)(a)

18.4 A Party may change its Data Co-ordinator, that person's contact details or the Party's address for notices and other communications at any time by giving the other Party written notice of the change.

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Executed by the Parties

Signed for **Inland Revenue** by:

Signature: 

Name: **JOANNA CLIFFORD**

Position: **PROCESS INTEGRITY MANAGER, PROCESS INTEGRITY**

Date: 29/5/18

Signed for the **Ministry of Social Development** by:

Signature: 

Name: **RUTH BOUND**

Position: **DEPUTY CHIEF EXECUTIVE, SERVICE DELIVERY**

On behalf of the MINISTRY OF SOCIAL DEVELOPMENT

I have a delegation under section 41 of the State Sector Act 1988 to sign for the Ministry.

Date: 23/5/18

Released Under The Official Information Act 1982

Schedule I Information Sharing Conditions

1. Notice to Individuals Affected

- 1.1 Each Party will take all reasonable steps to ensure that the individuals who may be affected by this MOU are notified of its existence.

2. Use of Unique Identifiers

- 2.1 IRD Numbers, a Unique Identifier assigned by IR, will be used as part of the Matching algorithm for this MOU, and where held by MSD will be transferred to IR as part of the Source Information.
- 2.2 The use of a Beneficiary's or Student Allowance Recipient's IRD Number in this MOU is authorised by the AISA.
- 2.3 It is considered that the use of this Unique Identifier is essential to the success of this MOU, as this number enables the correct identification of the individuals concerned.
- 2.4 The MSD client Number, a Unique Identifier assigned by MSD, will also be used as part of this MOU. The MSD Client Number will be transferred to IR as part of the Source Information, and then returned in the Match Information. The use of this Unique Identifier is essential to enable MSD to accurately identify their client within the Match Information.

3. Technical Standards

- 3.1 The supply and Matching of any information to which this Schedule applies shall be governed by the Technical Standards and the other conditions of this MOU.

4. Safeguards for Individuals affected by this MOU

- 4.1 MSD shall establish reasonable procedures for confirming the validity of Discrepancies before it seeks to rely on them as a basis for Adverse Action against an individual.
- 4.2 Where such procedures do not take the form of checking the results against the Source Information, but instead involve direct communication with the individual affected, MSD shall notify the individual affected that no check has been made against the information which formed the basis for the Information supplied under this MOU.
- 4.3 A notification in accordance with clause 4.2 shall include an explanation of the procedures are involved in the examination of a Discrepancy revealed by this MOU.

5. Destruction of Information

- 5.1 The Parties acknowledge that each Party has obligations to retain public records under the Public Records Act 2005, being public records as defined by that Act.
- 5.2 Where Match Information disclosed under this MOU does not reveal a Discrepancy, MSD shall destroy that Match Information as soon as practicable.
- 5.3 Where Match Information disclosed under this MOU reveals a Discrepancy, MSD shall destroy that Match Information as soon as practicable after the discovery of the Discrepancy unless MSD has made a decision to take Adverse Action against any individual and the Match Information is required for the purposes of taking that Adverse Action.

6. Time Limits

- 6.1 This MOU is intended to operate for an indefinite period. The number of times that Matching may be carried out pursuant to this MOU in each year of the MOU's operation shall not exceed the limits established in the Technical Standards.

Schedule II Technical Standards

The Two Part Structure

For operational convenience, this MOU is effectively divided into two separate information sharing arrangements, one relating to Student Allowance Recipients and one relating to Beneficiaries, which are run at separate times during the year and which have different limits per run.

Part A – Integrity of the Information

1. Relevance

Source Information

- 1.1 MSD may supply IR only with Source Information that is Beneficiary or Student Allowance Recipient Information. This does not include information about any Benefit or Student Allowance for which an individual has applied but not yet received.
- 1.2 MSD may supply IR with Source Information where MSD intends to verify:
 - 1.2.1 the entitlement or eligibility of any individual to or for a Benefit or Student Allowance; or
 - 1.2.2 the amount of any Benefit or Student Allowance to which any individual is or was entitled to.
- 1.3 Information that does not meet the requirements of both sub-clause 1.1 and 1.2 is "irrelevant" for the purposes of this MOU, and is not to be supplied pursuant to this MOU.
- 1.4 In particular the Chief Executive shall ensure that Source Information:
 - 1.4.1 only relates to individuals who are or were "Beneficiaries" or "Student Allowance Recipients" as defined in this MOU (which does not currently include an applicant for a Benefit or Student Allowance); and
 - 1.4.2 only includes information about an individual's Spouse in the student-related extracts.
- 1.5 The Source Information MSD supplies to IR shall only include the information provided in clause 1 of Schedule IV.
- 1.6 The Source Information shall be in the format described in Schedule IV or in such format as agreed by the Parties.
- 1.7 Source Information under this MOU shall be derived from MSD's computer systems, which record information given by Beneficiaries and third parties.

Match Information

- 1.8 IR may supply MSD only with Match Information where the results of a comparison conducted by IR indicate that an individual who is receiving, or has received, a

Benefit or Student Allowance is or was, while receiving that Benefit or Student Allowance, also receiving any other income.

- 1.9 The Match Information IR supplies to MSD shall only include the information provided in clause 2 of Schedule IV.
- 1.10 The Match Information IR supplies to MSD shall be in the format provided for by clause 2 of Schedule IV or in such format as agreed by the Parties.
- 1.11 Match Information shared under this MOU shall be derived from IR's computer systems, which record information given by taxpayers and third parties.
- 1.12 The Parties note that as the income and employment information about an individual is normally not provided directly by that person (it is usually provided in an employer monthly schedule or Employment Income Information by the person's employer), a Discrepancy recorded in the Match Information will need to be confirmed as valid prior to any Adverse Action being commenced by MSD based on the Discrepancy.

2 Timelines

- 2.1 IR will take all reasonable steps to supply Match Information in accordance with the annual Matching schedule agreed pursuant to clause 5.1 of the main body of this MOU.

3 Completeness

- 3.1 MSD shall take all reasonable steps to ensure that the Source Information as specified in Schedule IV is complete and correct. The Source Information is of no lesser quality than that which is used by MSD for Benefit or Student Allowance purposes.
- 3.2 IR shall take all reasonable steps to ensure the Match Information as specified in Schedule IV is complete and correct. Match Information supplied to MSD is of no lesser quality than that which is used by IR for tax purposes.
- 3.3 A Party may contact the other Party at any time in a manner agreed by the Parties if it has any queries in respect of any information shared under this MOU.

Part B – Supply Techniques

4 The Matching Algorithms

- 4.1 The Matching algorithms for this MOU determine when Source Information transferred from MSD to IR about an individual Matches with the information held by IR.
- 4.2 Matching is a two stage process under this MOU. The first stage is called "Individual Validation" and is to identify whether IR holds information about an individual. The second stage is called "Information Comparison" and is to determine whether there

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is an overlap between the period the individual was in receipt of Benefit or Student Allowance and any periods during which that individual was in receipt of other income.

Individual Validation

4.3 On receipt of Source Information from MSD, IR will carry out the Individual Validation procedure.

4.4

Section 6(c)

4.5

Information Comparison

4.6 The Individual Validation process must be successful for the Information Comparison process to take place.

4.7

Section 6(c)

4.8

4.9 If the Information Comparison for an individual is successful, IR will supply Match Information to MSD as per clause 7 of the main body of this MOU.

Exclusions

4.10

Section 6(c), Section 6(2)(k)

4.11

5 Unique Identifiers

- 5.1 Unique Identifiers will be used as part of this MOU and their use is essential to enable the correct identification of the individual concerned to ensure that the MOU is successful.
- 5.2 Unique identifiers used shall be the IRD Number, a Unique Identifier assigned by IR, and the MSD Client Number, a Unique Identifier assigned by MSD.

6 Supply Purposes

- 6.1 MSD is seeking to identify whether individuals receiving Benefits or Student Allowances were also receiving other income.

7 Notices of Proposed Adverse Action

- 7.1 Where MSD is seeking to confirm the validity of a Discrepancy and may intend to take Adverse Action against an individual as a result of the Discrepancy, MSD shall send a notice to that individual in accordance with section 96Q of the Privacy Act 1993.
- 7.2 The notice will be in the form of a letter, and will include the particulars of the Discrepancy and a description of the Adverse Action which MSD may take.
- 7.3 MSD will not begin the proposed Adverse Action until the section 96Q right of reply timeframe has expired.
- 7.4 MSD will consult with IR in relation to all notices referred to in this clause 7 which make specific reference to IR. In the event that the Parties cannot agree as to the content of the notice then MSD reserves the right in its discretion to determine the final content of such notice.

Part C - Security

8 Authority to Request or Provide Information

- 8.1 Requests for Match Information under this MOU shall only be made by, or under the authority of, MSD's Data Co-ordinator.
- 8.2 MSD will send all requests for Match Information to the Delegated Person who has been identified by IR as the Data Co-ordinator or such other person as IR advises in writing.
- 8.3 In the event that the sharing of information under this MOU is automated, the timing and control of the dispatch and receipt of the information under this MOU is to remain under the supervision of each Party's Data Co-ordinator or such other person as a Party advises in writing.

- 8.4 Only a Delegated Person shall supply Match Information to the Authorised Officer of MSD who made the request.
- 8.5 In the event that MSD requires confirmation of the supplied Match Information relating to the individual or employer, MSD may request this information from IR as provided for by clause 8 of the main body of this MOU and Part D of this Schedule.

9 Security and Confidentiality

Security

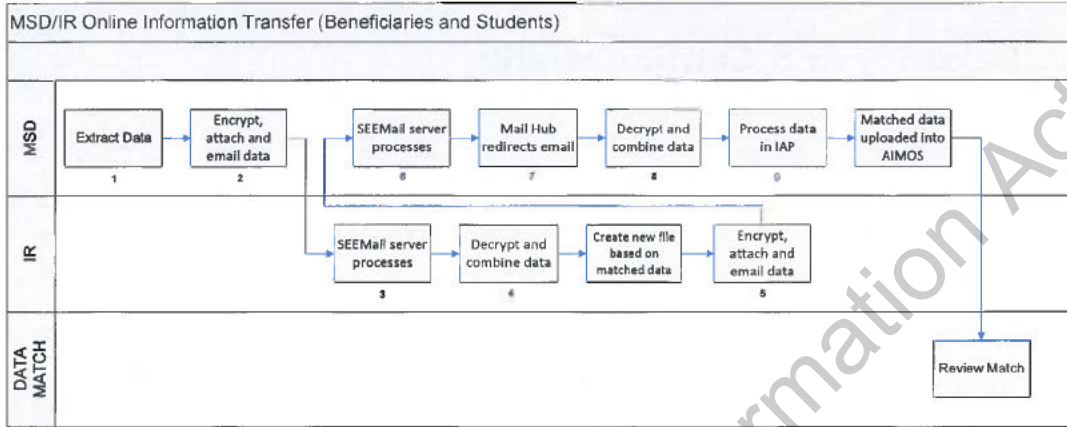
- 9.1 The Parties will take reasonable steps to maintain the security of the Source and Match Information, by protecting it against such risks as unauthorised access, collection, use, disclosure and destruction.
- 9.2 Each Party shall advise the other, as soon as practical, of any circumstances or incidents that may adversely affect the privacy of those individuals subject to this MOU.
- 9.3 If the Parties reasonably believe that the privacy of individuals subject to this MOU or the security of MSD's or IR's computer systems have been or may have been breached, then either Party may suspend the operation of this MOU for up to three months to give the other Party the opportunity to remedy the breach or possible breach.

10 Transfer of Information

- 10.1 The Parties may transfer the Source and Match Information between each other using a Secure Transmission Method.
- 10.2 Due to the size of the data files used under this MOU, a single transfer of Source Information or Match Information may consist of multiple emails, each of which contains only part of the file. The Parties shall agree a process to ensure that the division and recombination of such emails will not result in loss or corruption of the final file being transferred. Such multiple emails are not to be counted as separate runs for the purposes of the limits set out in this MOU as the limits apply to the number of times each Match operates, which occurs after the file has been re-combined.
- 10.3 Where an online connection request has not been made or an online connection is unable to be used, MSD shall supply the Source Information to IR on USB Ironkey delivered by secure courier. Any such USB Ironkey is to be encrypted.
- 10.4 Where an online connection request has not been made or an online connection is unable to be used, IR shall supply the Match Information to MSD on USB Ironkey delivered by secure courier. Any such USB Ironkey is to be encrypted.

11 Automated Online Process for exchange of Source and Match Information

11.1 The following logical diagram outlines the end to end process and key components of the arrangement as of 1 November 2015:



1. On ^{Section 6(c)} of each month, IAP extracts data from IAP and places it on the Ministry's Primary Production Gateway Server, ^{Section 6(c)}
2. On ^{Section 6(c)} of each month, a script is initiated from the FTP File Transfer Gateway, ^{Section 6(c)} which:
 - Obtains extracted data from ^{Section 6(c)}
 - Encrypts data using IRD's ^{Section 6(c)}
 - Splits data into 5 Mb files
 - Attaches each file into a separate email
 - Sends emails from ^{Section 6(c)} through SEEMail.

A separate scheduled clean up script removes the files older than 7 days from ^{Section 6(c)}

3. SEEMail encryption is removed, returning email to its normal state.
4. Data in each email is recombined and decrypted based on IRD's ^{Section 6(c)}
5. Automated script:

- Obtains matched data
 - Encrypts data based on MSD's ^{Section 6(c)}
 - Splits data into 5 Mb files
 - Attaches each file into a separate email
 - Sends emails from ^{Section 6(c)} through SEEMail.
6. Email received from a SEEMail partner which has not been signed by SEEMail (e.g. sent unencrypted) will generate an error and be sent to the Postmaster. All email sent to MSD is processed by the SEEMail server. SEEMail encryption is removed, returning email to its normal state.
7. Mail Hub redirects email with a header (From Sender, Resent-From, Resent-Sender or Return-Path) containing ^{Section 6(c)} on ^{Section 6(c)}
8. On the ^{Section 6(c)} of each month, a script is initiated from ^{Section 6(c)} which:
- Extracts encrypted data from email messages
 - Recombines encrypted data into a single file
 - Decrypts data using MSD's Private PGP key
 - Splits data into 5 Mb files
 - Places data on ^{Section 6(c)}
- A separate scheduled cleanup script removes files older than 7 days from ^{Section 6(c)}
9. IAP process data from ^{Section 6(c)} identity matches and upload the matched data into AIMOS for review by the Data Match team. As part of the processing, a clean-up script removes files older than 60 days, as defined in the TSR.

11.2 MSD will be responsible for ensuring that:

- 11.2.1 Both MSD and IR use the New Zealand Government SEEMail system for all transfers of information.
- 11.2.2 Both MSD and IR update to new versions of the SEEMail system as they become available.
- 11.2.3 The level of file encryption used remains consistent with current New Zealand Information Security Manual standards for restricted level information.
- 11.2.4 The data extraction programs and other processes associated with the transfers ensure that only information relevant to the MOU is exchanged.
- 11.2.5 Transfers of data will be performed in accordance with the specifications contained in the Technical Standards.

11.2.6 The performance and use of the online transfer systems is cooperatively audited.

12 Storage of Information

- 12.1 IR or MSD may back up Source Information or Match Information as a safety precaution, provided that any such back-up is erased or overwritten within 60 working days of the particular match.
- 12.2 IR will ensure that all Source Information is stored and used in a secure environment so that no unauthorised access, use or disclosure takes place.
- 12.3 MSD will ensure that all Match Information is stored and used in a secure environment so that no unauthorised access, use or disclosure takes place.
- 12.4 The destruction of back-up copies under clause 12.1 of this Schedule is subject to any legal obligation on the Parties to retain the copy of the Source Information or Match Information for archive or public record purposes.

13 Disasters

- 13.1 In the event of any disaster the Parties will co-operate, taking all reasonable steps to ensure the security of the information and continuity of this information sharing arrangement.

14 Technical Faults

- 14.1 If any technical fault arises which prevents either Party from sharing information within the agreed timeframes, the Party which is prevented from completing the relevant step shall immediately notify the other Party of:
 - 14.1.1 The nature of that fault;
 - 14.1.2 The action being taken to remedy that fault; and
 - 14.1.3 The resolution of that fault.
- 14.2 Both Parties shall use their best endeavours to ensure that the fault is remedied in such a manner as to permit the sharing of Information to resume in a timely manner, noting that all procedures designed to protect the information for loss, misuse, or improper access must still be strictly observed.

15 Corrupted File, USB Ironkey, Source Information or Match Information

- 15.1 Either Party shall immediately notify the other Party if any:
 - 15.1.1 USB Ironkey or online transfer data batch is found to be corrupted or otherwise unusable;

- 15.1.2 Source or Match Information on the USB Ironkey or in the batch is found to be corrupted or otherwise unusable; or
- 15.1.3 Source or Match Information appears to not comply with the requirements of this MOU.
- 15.2 On receiving any notice under clause 15.1 of this Schedule from IR, MSD shall, as soon as practicable and subject to the procedures in this Schedule, provide to IR:
- 15.2.1 In the circumstances set out in clause 15.1.1 of this Schedule, provide a replacement USB Ironkey, or a replacement online transfer data batch, that is not corrupt or unusable and which includes the same Source Information as the original USB Ironkey or batch;
- 15.2.2 In the circumstances set out in clause 15.1.2 of this Schedule, Source Information that is not corrupt or unusable; or
- 15.2.3 In the circumstances set out in clause 15.1.3 of this Schedule, Source Information that does comply with the requirements of this MOU.
- IR shall return the corrupt or unusable USB Ironkey to MSD.
- 15.3 On receiving any notice under clause 15.1 of this Schedule from MSD, IR shall at no cost, as soon as practicable and subject to the procedures in this Schedule, provide to MSD:
- 15.3.1 In the circumstances set out in clause 15.1.1 of this Schedule, a replacement USB Ironkey, or a replacement online transfer data batch, that is not corrupt or unusable and which includes the same Match Information as the original USB Ironkey or batch;
- 15.3.2 In the circumstances set out in clause 15.1.2 of this Schedule, Match Information that is not corrupt or unusable; or
- 15.3.3 In the circumstances set out in clause 15.1.3 of this Schedule, Match Information that does comply with the requirements of this MOU.
- MSD shall return the corrupt or unusable USB Ironkey to IR.

16 Identification of USB Ironkey or Data Batch File

- 16.1 Each USB Ironkey supplied by the Parties shall be clearly labelled.
- 16.2 Each copy of a data batch file supplied by the Parties shall be identified by a unique serial number so that no two files shall have the same serial number. The serial number shall be included in the batch file name.

17 Destruction of Information

- 17.1 The Parties acknowledge that each Party has obligations to retain public records under the Public Records Act 2005, being public records as defined by that Act.
- 17.2 Where Match Information disclosed under this MOU does not reveal a Discrepancy, MSD shall destroy that Match Information as soon as practicable.
- 17.3 Where Match Information disclosed under this MOU reveals a Discrepancy, MSD shall destroy that Match Information as soon as practicable after the discovery of the Discrepancy unless MSD has made a decision to take Adverse Action against any individual and the Match Information is required for the purposes of taking that Adverse Action.

18 Time Limits

- 18.1 The time limits are defined in Annex A attached to this Schedule.

Part D – Manual Requests

19 Relevance

- 19.1 A Party may contact the other Party at any time if it has any queries in respect of any information shared under this MOU, including to request further information to confirm that information.
- 19.2 MSD shall only supply Source Information in a manual request that meets the requirements of clause 1 of this Schedule, with the following variations:
 - 19.2.1 In addition to the Source Information provided in accordance with clause 1.5 of this Schedule, MSD shall concisely state the reason why a manual request is necessary, and whether the request is urgent, and
 - 19.2.2 The format of the information need not comply with clause 1.6 of this Schedule.
- 19.3 IR may decline to process the manual request if it appears that there is not a good justification for processing the request outside of the routine electronic process.
- 19.4 In response to a manual request, IR shall only supply Match Information that meets the requirements of clause 1 of this Schedule. No additional information may be supplied to MSD pursuant to this process.
- 19.5 The format of the information need not comply with clause 1.10 of this Schedule.
- 19.6 Notwithstanding clause 2.1 of this Schedule, IR shall take all reasonable steps to supply Match Information in response to a manual request within 5 days of receiving the request, or as soon as possible if IR accepts that the request is urgent.

20 Supply Techniques

- 20.1 Before providing information under this MOU, the Commissioner must first cause a comparison to be made with information that IR holds and the result must indicate that any person who is receiving, or has received, a Benefit or Student Allowance is or was, while receiving that Benefit or Student Allowance, also receiving any other income.
- 20.2 This means that MSD cannot simply ask for IR to check certain Match Information about a Beneficiary or Student Allowance Recipient previously supplied against the information currently held by IR, rather IR has to actually run the Match manually.
- 20.3 A manual request shall be Matched in accordance with clause 4 of this Schedule, including manually applying the Individual Validation procedure and the Individual Comparison process.
- 20.4 MSD shall issue a notice under section 96Q of the Privacy Act 1993 if MSD intend to take Adverse Action against any individual as a result of a Discrepancy identified by a manual request.

21 Security

- 21.1 Part C applies to manual requests with the following variations:
- 21.1.1 The Parties shall supply the Source and Match Information for a manual request in a secure email, which is a transfer by means of an online computer connection; and
- 21.1.2 In the event that clause 10.3 or clause 10.4 of this Schedule applies, the supply of information shall be by USB Ironkey rather than by S.E.E. Mail.

22 Reporting

- 22.1 MSD shall report annually to IR a summary of how many manual requests have been made and the reasons for these requests. This report is intended to assist in identifying process issues that may be addressed with the aim of eventually eliminating the need for the manual process.
- 22.2 As Lead Agency under the AISA, IR may be required by the Privacy Commissioner to report on the sharing of Information under this MOU, including for the broader purposes authorised under the AISA.
- 22.3 To assist with IR's reporting under clause 22.2, MSD will provide IR with relevant information regarding the sharing of Information under this MOU, including the information referred to at clause 22.1.

Annex A: Time Limits

1. MSD may supply Source Information no more than twelve times in each year of operation of this MOU.
2. The Source Information provided under clause 1 of Annex A shall include records relating to no more than 100,000 individual Beneficiaries per supply.
3. MSD may supply Source Information in relation to students no more than eleven times in each year of operation of this MOU.
4. The Source Information provided under clause 3 of Annex A shall include records relating to no more than 50,000 individual Beneficiaries per supply.
5. The time limits in this clause do not limit:
 - a. the provision of replacement information where a USB Ironkey or disk is corrupt and needs to be replaced pursuant to clause 14 of Schedule II;
 - b. the ability of either Party to contact the other Party at any time with a query about information that has been provided; or
 - c. the exchange of test data information for the testing of enhancements or variations to this MOU, provided that no Adverse Action is taken against any person as a consequence of such a test Match.
6. MSD may supply Source Information for manual requests under Part D of Schedule II from time to time as necessary, however MSD shall supply no more than 100 manual transfer requests to IR in any calendar month.

Schedule III Declaration of Secrecy IR820 form

IR820
September 2017

Certificate of secrecy

To be completed by individuals who may access, acquire or receive Inland Revenue information (except inland Revenue employees):

- All ACC staff must sign both Part A and Part B.
- All MSD staff must sign Part B. If you're receiving information about NZ Superannuation then you must also sign Part A.
- All other individuals must sign Part B only

Name	<input style="width: 100%;" type="text" value="first name(s)"/> <input style="width: 100%;" type="text" value="Surname"/>
Company/organisation	<input style="width: 100%;" type="text"/>
Position	<input style="width: 100%;" type="text"/>
Postal address	<input style="width: 100%;" type="text" value="Street"/>
	<input style="width: 100%;" type="text" value="Town/City"/>

Part A: In the matter of section 86 of the Tax Administration Act 1994

The above named person certifies that:

- They have been shown, have read and have understood the provisions of section 86 of the Tax Administration Act 1994 (TAA) (a copy of this section is attached to this form) and understand that it is an offence under section 143D of the TAA to breach section 86 of the TAA.
- They are bound to maintain and aid in maintaining the secrecy of all information that comes to their knowledge (either directly or through the agency of the Commissioner) relating to:
 - the Inland Revenue Acts, including all Acts (whether repealed or not) at any time administered by or in the department; and
 - the Accident Compensation Act 1982 and the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001; and
 - the New Zealand Superannuation Act 1974.
- They shall not at any time communicate such information to any person except for the purpose of carrying into effect the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001 or the New Zealand Superannuation Act 1974, as the case may be.

Signature	<input style="width: 100%;" type="text"/>
	Date

Part B: In the matter of section 87 of the Tax Administration Act 1994

The above named person certifies that:

- They have been shown, have read and have understood the provisions of section 87 of the Tax Administration Act 1994 (TAA) (a copy of this section is attached to this form) and understand that it is an offence under section 143E of the TAA to breach section 87 of the TAA.
- They are bound to maintain and aid in maintaining the secrecy of all restricted information that comes to their knowledge in the circumstances specified at section 87(5) of the TAA.
- They shall not at any time communicate restricted information to any person except for any purpose for which, and to the extent to which the Commissioner authorises such disclosure.

Signature	<input style="width: 100%;" type="text"/>
	Date

Definitions: The terms "Commissioner", "Department", "Inland Revenue Acts" and "restricted information" are defined in section 3 of the Tax Administration Act 1994.

Original to project/work file
Inland Revenue
Te Tari Taake

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Sections 86 and 87 of the Tax Administration Act 1994

86. Other persons to maintain secrecy

- (1) Every person to whom this section applies shall, before the person acquires or has access to or is given any of the information referred to in subsection (3), certify in the manner prescribed in subsection (3) that the person has been shown, has read, and has understood the provisions of this section, and after that shall be bound to maintain and aid in maintaining the secrecy of all matters relating to—
- (a) the Inland Revenue Acts, including all Acts (whether repealed or not) as any of them administered by or in the department; and
 - (b) the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001; and
 - (c) the New Zealand Superannuation Act 1974—

which come to the person's knowledge through the agency of the Commissioner, and shall not, either while the person is or after the person ceases to be a person to whom this section applies, communicate such matters to any other person except for the purpose of carrying into effect the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001, or the New Zealand Superannuation Act 1974, as the case may be.

- (2) Without limiting the generality of subsection (1), no person to whom this section applies shall be required to produce in any court or tribunal any document or to divulge or communicate to any court or tribunal any matter or thing which the person may acquire or have access to or be given by way of information referred to in subsection (3), except when it is necessary to do so for the purpose of carrying into effect any provision of the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001, or the New Zealand Superannuation Act 1974, as the case may be.

- (3) The certificate referred to in subsection (1) shall be given in and form part of a bound register to be kept in a secure place as a permanent record, and shall include the full name, address, and signature of the person giving the certificate and the date on which the certificate is given, and, in other respects, shall be in such form as the Commissioner may prescribe.

- (4) The register referred to in subsection (3) shall—

- (a) where it contains certificates given by persons mentioned in subsection (5)(a), be kept by the Accident Compensation Corporation or the Accident Rehabilitation and Compensation Insurance Corporation or the Accident Compensation Corporation; and
- (aa) where it contains certificates given by persons mentioned in subsection (5)(aa), be kept by the Regulator; and
- (b) where it contains certificates given by persons mentioned in subsection (5)(b), be kept by the person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under the relevant provision referred to in subsection (5)(b); and
- (c) where it contains certificates given by persons mentioned in subsection (5)(c), be kept by the New Zealand Superannuation Corporation; and
- (d) where it contains certificates given by persons mentioned in subsection (5)(d), be kept by the person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under the relevant provision referred to in subsection (5)(d);

provided that, when any such person, association, company, firm, body, or institution ceases to be a person, association, company, firm, body, or institution to whom or to which powers and functions are delegated or subdelegated under the relevant provision, the register kept by that person or entity shall, as soon as practicable after that cessation, be deposited with the Commissioner.

- (5) In this section, person to whom this section applies means—

- (a) a person who is or has been a member of, or who is or has been appointed or employed by, the Accident Compensation Corporation constituted under the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Corporation constituted under the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Compensation Corporation established under the Accident Insurance Act 1998 or continued by the Accident Compensation Act 2001; or
- (aa) a person who is or has been appointed or employed by the Regulator under the Accident Insurance Act 1998; or
- (b) a person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under section 18 of the Accident Compensation Act 1982 or clause 28 of Schedule 2 of the Accident Rehabilitation and Compensation Insurance Act 1992 or clause 25 of Schedule 6 of the Accident Insurance Act 1998 or clause 25 of Schedule 5 of the Accident Compensation Act 2001 and any officer, employee, or agent employed or appointed by that person, association, company, firm, body, or institution; or
- (c) a person who is or has been a member of or who is or has been appointed or employed by the New Zealand Superannuation Corporation constituted under the New Zealand Superannuation Act 1974; or
- (d) a person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under section 16 or section 17 of the New Zealand Superannuation Act 1974, and any officer, employee or agent employed or appointed by that person, association, company, firm, body, or institution;—

and who by reason of that membership, appointment, or employment, or in the course of that membership, appointment, or employment, or by reason of, or in the course of carrying out, any powers or functions under the delegation or subdelegation, as the case may be, may acquire or have access to or be given, through the agency of the Commissioner, any information which the Commissioner has obtained or which has been disclosed to the Commissioner under—

- (a) the Inland Revenue Acts, including all Acts (whether repealed or not) as any of them administered by or in the department; or
- (b) the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001; or
- (c) the New Zealand Superannuation Act 1974.

- (6) For the purposes of this section, unless the context otherwise requires, every reference in the New Zealand Superannuation Act 1974 shall be deemed to include a reference to Part 1 of the Superannuation Schemes Act 1976, and every reference to the New Zealand Superannuation Corporation shall be deemed to include a reference to the National Provident Fund Board in relation to its functions under Part 1 of the Superannuation Schemes Act 1976.

87. Further secrecy requirements

- (1) Any person with access to restricted information shall—

- (a) before he or she acquires or has access to or is given any restricted information, certify in the manner prescribed in subsection (3) that he or she has been shown, has read, and has understood the provisions of this section; and
- (b) subsequently be bound to maintain and aid in maintaining the secrecy of all restricted information that comes to his or her knowledge, and shall not at any time communicate such information to any person, except—
 - (i) for any purpose for which, and to the extent to which, the Commissioner or authorises such disclosure; or
 - (ii) in circumstances described in an information sharing agreement referred to in section 81A.

- (2) Without limiting the generality of subsection (1), no person shall be required to produce in any court or tribunal any document, or to divulge or communicate to any court or tribunal any restricted information.

- (3) The certificate referred to in subsection (1) shall be given in the form prescribed by the Commissioner, and shall include the full name, address, and signature of the person giving the certificate and the date on which the certificate is given.

- (4) The certificate shall—

- (a) where it is given by any person referred to in section 81(4)(d), be kept by Statistics New Zealand as a permanent record;
- (b) (Repealed);
- (c) where it is given by any person referred to in section 81(4)(f) who is an officer or employee or agent of the Accident Rehabilitation and Compensation Insurance Corporation or the Accident Compensation Corporation, be kept by that Corporation as a permanent record;
- (d) where it is given by any person referred to in section 81(4)(g) (being an employee of the loan manager under the Student Loan Scheme or an employee of any tertiary institution or the Secretary of Education or any employee of the Minister of Education), be kept by the Secretary of Education as a permanent record;

(db) where it is given by any person referred to in section 81(4)(gb), be kept by the New Zealand Customs Service as a permanent record;

(dc) where it is given to any authorised person (as defined in section 98(1) of the Criminal Proceeds (Recovery) Act 2009), be kept by the Commissioner as a permanent record;

(dd) where it is given by any person or agency referred to in an information sharing agreement, be kept by that person or agency as a permanent record;

(e) in any other case be kept by the Inland Revenue Department as a permanent record.

(5) In this section, person with access to restricted information means any person who—

(a) acquires or has access to or is given restricted information—

(i) through the agency of the Commissioner under any of paragraphs (d), (e), (ea), (eb), (f), (g), (gb), (gc), (h), (i) and (j) of section 81(4), or

(ii) by virtue of the person's access to the information processing and storage systems of the department; or

(iii) under an information sharing agreement referred to in section 81A, or

(ab) being a person, other than an Inland Revenue officer, who is employed by, or provides services to, a government agency and is required by the agency to perform their duties in a place, and with facilities, shared with Inland Revenue officers who are expected by the Commissioner to perform their duties in the place and with the facilities; or

(b) being a person who, by the nature of his or her physical access to the premises or the information processing and storage systems of the department may or is likely to have access to restricted information, has been required by the Commissioner to certify in the manner prescribed by subsection (3), or

(c) accompanies the Commissioner or an authorised officer, as permitted by section 16(2A), to a place where the person may or is likely to have access to restricted information; or

(d) being a person who is an officer, employee, or agent of the New Zealand Film Commission responsible for the administration of a scheme under which government screen production payments are made and who is authorised to receive information provided under section 85F; or

(e) being a person employed in the department responsible for the administration of the Public Records Act 2005 or a person employed by or in a repository approved under section 76 of the Public Records Act 2005, has access to public records in respect of which the department is subject to an obligation of secrecy under section 81.

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Schedule IV Content and format of Source Information and Match Information

1. Information provided by MSD to IR

The file contains information from MSD's systems and shall be in XML format or such other format as agreed in writing between the Parties.

The following table lists the Source Information to be provided by MSD:

Data Description	Length	Format	Definitions
Header Record			
Processing Data/Time	19	ccyy-mm-ddThh:mm:ss	The day and time the run was extracted
Extract Type	5	Characters	Benefit or Student Allowance Match shown as "COMMS" or "COMMC"
Detail Record			
IRD Number	9	Digits	IRD Number
Benefit or Student Allowance Start Date	10	ccyy-mm-dd	Date the Benefit or Student Allowance started
Benefit or Student Allowance End Date	10	ccyy-mm-dd	Date the Benefit or Student Allowance ended
SWN Number	9	Digits, no leading zeros	MSD Client Number
Benefit Class	3	Digits or characters	Type of service that MSD client receives from MSD
Surname	30	Characters	Surname as recorded by MSD
First Initial	1	Characters	First initial as recorded by MSD
Date of Birth	10	ccyy-mm-dd	Date of birth as recorded by MSD

2. Information provided by IR to MSD

The file contains information from IR's systems as a result of the Commencement/Cessation Match process and shall be in XML format or such other format as agreed in writing between the Parties.

The following table lists the Match Information that may be provided by IR for the Student (COMMS) extract:

Response Field Type	Data	Field Size	Definitions
Header Record			
Processing Data/Time	Alpha	8 + 6	The day the Match was processed

Memorandum of Understanding

Extract Type	Alpha	20	Benefit or Student Allowance Match shown as "COMMS" or "COMMC"
*Detail Record			
IRD Number	Numeric	9	IRD Number
SWN	Numeric	9	MSD Client Number
Product/Service Class	Alpha	3	Type of service that MSD client receives from MSD
Record Status	Alpha	1	IR's response indicator that shows the results of the Match algorithm
IR's Employee Surname	Alpha	31	Known to IR by this surname
IR's Employee Given Name	Alpha	37	Known to IR by this given name
Employee DOB	Numeric	8	Known to IR to have this Date of Birth
**Employer Details			
Employer Name	Alpha	74	Employer name as known to IR
Date Commenced	Numeric	8	Employment start date
Date Ceased	Numeric	8	Employment end date
Employer Address 1	Alpha	30	Employer address line 1
Employer Address 2	Alpha	30	Employer address line 2
Employer Address 3	Alpha	30	Employer address line 3
Employer Postcode	Alpha	4	Employer postcode
Income Month	Alpha		
Gross Monthly Income Amount	Numeric	6.2	Zero amount returned by IR
Employer Phone Number	Alpha	24	Phone number of the employer
Employer Email Address	Alpha	30	Email address of the employer
Employee Tax Code	Alpha	6	Employee tax code

Section 6(e)

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