



3 December 2024

H Patel

fyi-request-29088-b5e64551@requests.fyi.org.nz

Dear H Patel

Thank you for your request made under the Official Information Act 1982 (OIA), received on 6 November 2024. You requested the following:

In the 'Review and analysis of Social Media for Custom Audiences' document ([Review](#)) you have noted that a cleartext CSV was sent to Meta Support via email.

Could you please advise:

- 1. What, if any, end-to-end encryption method was used (e.g. S/MIME, PGP) when transmitting the file?*
- 2. What is IRD's policy on appropriate methods to secure personal information when transmitting to third parties (both via email and other means)?*
- 3. Can IRD be sure that there have been no other occasions of personal information being shared with third parties, in a non-approved manner, other than the incidents described in the review document or otherwise previously disclosed? Why/why not?*

Question 1

Inland Revenue's systems are secure and encrypted in line with expectations in the New Zealand Information Security Manual (NZISM). Providing specific details of methods used may impact the security of those systems.

Your request for what encryption method is used is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to section 18(3) of the Tax Administration Act 1994 (TAA). It provides that 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.

Question 2

Inland Revenue has a range of security policies and standards. An internal policy about information handling states that during the processes of collection, use and dissemination of electronic information users must comply with the provisions of Inland Revenue's security requirements. Minimal compliance is with the New Zealand Information Security Manual (NZISM). Information that is sent to external parties in physical or electronic format must be protected to ensure it is not compromised.

Question 3

Inland Revenue has mature privacy practices and takes extensive measures to protect personal information. However, no agency can be absolutely sure there are no instances of unauthorised sharing. Even with stringent controls, human error can lead to unintentional data breaches, some incidents may not be detected immediately, and with cyber threats constantly evolving new vulnerabilities can be exploited before they are identified.

Inland Revenue monitors for breaches and encourages staff to report incidents. Robust security measures, and a culture of transparency help minimise risks and improve detection. This unintended disclosure was an isolated incident, and Inland Revenue has not experienced a breach of this scale previously.

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



Pip Knight

Service Leader, Marketing & Communications