



Information Sharing Agreement

Between

Inland Revenue

And

**New Zealand Police, New Zealand Customs Service and
Serious Fraud Office**

Relating to

**Disclosure of information by Inland Revenue for the purpose of prevention,
detection, investigation or providing evidence of serious crime**

**Pursuant to Part 7 of the Privacy Act 1993 and section 18E(2) of the Tax
Administration Act 1994**

March 2019

Information Sharing Agreement Amendment Agreement

The Parties

Inland Revenue (IR) (acting through the Commissioner of Inland Revenue)

And

New Zealand Police (NZ Police) (acting through the Commissioner of Police)

And

New Zealand Customs Service (NZ Customs) (acting through the Comptroller of Customs)

And

Serious Fraud Office (SFO) (acting through the Director)

The Agreement

IR and NZ Police entered into an information sharing agreement on 2 July 2014 to enable IR to receive requests for Personal Information from, and to disclose Personal Information to, NZ Police for the purpose of the prevention, detection, investigation or providing evidence of Serious Crime (**Original Agreement**).

The Original Agreement was approved under the Privacy Act 1993 by Order in Council made on 26 May 2014. The Original Agreement was amended by an Amendment Agreement entered into on 16 March 2015, in anticipation of a further Order in Council made on 29 May 2015. The Original Agreement was further amended by an Amendment Agreement entered into on 21 June 2017, to enable the Parties to share non-Personal Information.

IR, NZ Police, NZ Customs and SFO agree to further amend the Original Agreement (as amended in June 2017) as shown in Schedule 1 of this agreement to add NZ Customs and SFO as Parties and, at the time of signing this agreement, to sign an original of the document set out in Schedule 2 of this agreement as a conclusive record of the Original Agreement (as amended in June 2017) with those further amendments incorporated (the **Agreement as Amended**).

The parties acknowledge that, under the Privacy Act 2018,-

- (a) subject to paragraph (b) below, the Original Agreement (as amended in March 2015) will continue to have effect as if the amendments shown in Schedule 1 had not been made by this agreement; and
- (b) the Agreement as Amended will only have effect (and replace the Original Agreement, as amended in June 2017) on and from the date that it is signed by the Parties.

Acceptance

In signing this Amendment Agreement, each party acknowledges that it has read and agrees to be bound by it.

For and on behalf of **Inland Revenue:**

For and on behalf of **New Zealand Police:**

Naomi Ferguson
Commissioner
Inland Revenue

Mike Bush MNZM
Commissioner
New Zealand Police

Date: _____

Date: _____

For and on behalf of **New Zealand Customs Service:**

For and on behalf of **Serious Fraud Office:**

Christine Stevenson
Acting Comptroller
New Zealand Customs Service

Julie Read
Director
Serious Fraud Office

Date: _____

Date: _____

DRAFT

Information Sharing Agreement

Between

Inland Revenue

And

New Zealand Police, New Zealand Customs Service and Serious Fraud Office

Relating to

Disclosure of information by Inland Revenue to New Zealand Police for the purpose of prevention, detection, investigation or providing evidence of serious crime

Pursuant to Part 9A-7 of the Privacy Act 1993-2018 and section 81A-18E(2) of the Tax Administration Act 1994

June 2017March 2019

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Information Sharing Agreement

The Parties

Inland Revenue (IR) (acting through the Commissioner of Inland Revenue)

And

New Zealand Police (NZ Police) (acting through the Commissioner of Police)

And

New Zealand Customs Service (NZ Customs) (acting through the Comptroller of Customs)

And

Serious Fraud Office (SFO) (acting through the Director)

The Agreement

This Agreement is put in place under Part 9A-7 of the Privacy Act 1993-2018 and section 81A-18E(2) of the Tax Administration Act 1994 to enable IR to receive requests for Information from, and to disclose Information to, NZ Police the Requesting Agencies for the purpose of the prevention, detection, investigation or providing evidence of Serious Crime.

Acceptance

In signing this Agreement (as amended), each party-Party acknowledges that it has read and agrees to be bound by it.

For and on behalf of **Inland Revenue**:

For and on behalf of **New Zealand Police**:

Naomi Ferguson
Commissioner
Inland Revenue

Mike Bush MNZM
Commissioner
New Zealand Police

Date: _____

Date: _____

For and on behalf of **New Zealand Customs Service**: For and on behalf of **Serious Fraud Office**:

Christine Stevenson Julie Read
Acting Comptroller Director
New Zealand Customs Service Serious Fraud Office

Date: _____ Date: _____

Witnessed by:

Name: _____

Signature: _____

Position: _____

Date: _____

DRAFT

Defined terms

In this Agreement unless the context otherwise requires:

“**Agreement**” means this information sharing agreement, including any amendment made by the Parties.

“**Appropriately Authorised Staff**” means ~~NZ Police~~ a Requesting Agency’s employees or anyone engaged by ~~NZ Police~~ a Requesting Agency assigned to assess, investigate or prosecute any matter or case concerning Serious Crime to which Information shared by IR under this Agreement is or may be relevant.

“**Assets**” means any real and personal property that is or was held, or in which an interest is or was held, by a Person, including cash as defined in section 2(1) of the Financial Transactions Reporting Act 1996, in bank accounts, accounts in financial institutions, shareholdings and beneficial interests in trust.

“**Associates**” mean Persons that a Person is or was connected with in an act, enterprise or business.

~~“**CIR**” means the Commissioner of Inland Revenue which has the same meaning as that term in section 3 of the Tax Administration Act 1994.~~

~~“**CNZP**” means the Commissioner of Police which has the same meaning as Commissioner in section 4 of the Policing Act 2008.~~

“**Domestic Relationship**” means a current or previous relationship between an identifiable Individual and another person who is or was a spouse or partner of the Individual, is or was a family member of the Individual or ordinarily shares or shared a household with the Individual.

“**Domestic Relationship Information**” means information about a Domestic Relationship and includes:

- (a) the current and previous names, aliases and contact details of Individuals with whom an identifiable Individual has or had a Domestic Relationship and the dates of birth of those Individuals;
- (b) information about the Assets and Liabilities of those Individuals; and
- (c) Employment Information, Social Assistance Information, Financial Transaction Information and Tax Information about those Individuals.

“**Employment Information**” includes information about: (a) an identifiable Individual’s current or previous engagement in a contract of service or a contract for service; (b) the parties to such a contract; and (c) any other Information relevant to the engagement (including contractual terms to the extent they are relevant).

“**Financial Relationship**” includes a Person's current or previous business or financial relationship with, business or financial interest in, or other business or financial link to, one or more other Persons. The connection between an Individual and: (a) a company of which they are or were a director and/or shareholder; (b) a trust of which they are or were a beneficiary and/or trustee and/or settlor; (c) a partnership of which they are or were a partner; and (d) a bank account number nominated for the Individual’s tax purposes, is included in the definition of a financial relationship.

“**Financial Relationship Information**” means information about a Financial Relationship and includes:

- (a) the current and previous names, aliases and contact details of Persons with whom a Person has or had a Financial Relationship and, in relation to Individuals, the dates of birth of those Individuals;
- (b) information about the Assets and Liabilities of those Persons;
- (c) Employment Information, Financial Transaction Information and Tax Information about or concerning those Persons.

“Financial Transaction Information” means information about a movement of Assets and Liabilities, or an agreement to move Assets and Liabilities.

“Individual” means a living or deceased natural person.

“Information” means Personal Information and any other information about a Person that may be shared under this Agreement.

~~“IR” means the Inland Revenue Department, including the Commissioner.~~

“Liabilities” means current and previous liabilities.

“MFT” means Managed File Transfer process which is a secure automated data transfer process.

~~“NZ Police” means the New Zealand Police, including the Commissioner and the vote responsibilities of the New Zealand Police.~~

“Order in Council” means the Order in Council or Orders in Council (if the context requires) made in accordance with sections ~~96J and 96V~~145 to 149 of the Privacy Act ~~1993~~2018 relating to this Agreement.

“Party” means IR, ~~or~~ NZ Police, NZ Customs or SFO and **“Parties”** has a corresponding meaning.

“Person” includes an Individual, a corporation sole, a body corporate, and an unincorporated body, association, organisation, group, trust, partnership, board or society and Persons has a corresponding meaning.

“Personal Information” has the meaning in section ~~2(1)~~6 of the Privacy Act ~~1993~~2018.

“Person Record” means a Person’s current and previous names, aliases, trade names and contact details, and in relation to Individuals, includes their date of birth.

“Privacy Commissioner” means Office of the Privacy Commissioner.

~~“Requesting Agency” means NZ Police, NZ Customs or SFO and “Requesting Agencies” has a corresponding meaning.~~

~~“Secure Electronic Environment Mail (SEEMail)” means a secure government email service, the environment for which is formed by a group of participating agencies that use accredited secure email gateways that sign and encrypt sensitive messages sent between them using Secure Multipurpose Internet Mail Extension (S/MIME) technologies.~~

~~“Secure Transmission Method” means an online file transfer, 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.

“**Serious Crime**” means an offence punishable by imprisonment of four years or more.

“**Social Assistance**” means child support, student loan or Working for Families.

“**Social Assistance Information**” means information about an Individual's current and previous Social Assistance status, entitlement, debt, Liabilities, payments and balance.

“**TAA**” means the Tax Administration Act 1994.

“**Tax Information**” includes information about a Person's current and previous tax affairs, tax class, income, tax paid, tax refunds, tax adjustments, Liabilities and.

Unless otherwise defined above, terms defined in sections 6, 138 and 177 2, 96C and 97 of the Privacy Act 1993-2018 shall have the same meaning in this Agreement as they do in that Act.

Background

The Government has set out its commitment to reforms that ensure the public sector takes a more collaborative, cross-agency approach to supporting New Zealanders and gaining efficiencies. A key part of this commitment ~~includes is~~ reducing the rates of crime. It has been identified that sharing information between ~~IR and the NZ Police~~ the Parties would be one way of supporting these goals.

The tax secrecy rules in the TAA prevent IR from sharing information with other agencies other than when a specified exception applies. One exception to tax secrecy is that Information may be shared when in accordance with an approved information sharing agreement pursuant to Part 9A-7 of the Privacy Act 1993-2018.

This Agreement has been put in place under Part 9A-7 to enable IR to share Information with ~~NZ Police~~ the Requesting Agencies, for the purpose of detection, prevention, investigation or providing evidence of Serious Crime. IR may share Information with ~~NZ Police~~ one or more Requesting Agencies either proactively or in response to a request from ~~NZ Police~~ a Requesting Agency. That Information may relate to Persons that may be involved in or otherwise connected to a Serious Crime as well as Persons with whom they have or have had a relationship (for example, family members or Associates).

Terms

1. Objectives and purpose of the Agreement

Objectives

The objectives of this Agreement are to:

- (a) Prevent and reduce the level of Serious Crime ~~committed~~;
- (b) Gain efficiencies through more collaborative, cross-agency work; and
- (c) Enable sufficient protection of people's privacy and ensure a proper level of security and transparency.

Objectives (a) and (b) can potentially conflict with objective (c), if robust security systems and processes are not established to protect people's privacy. To ensure that a potential conflict is

managed appropriately a balance between providing better public services and ensuring that peoples' information is adequately protected is required.

Purpose

The purpose of this Agreement is to enable IR to share Information with ~~NZ Police~~the Requesting Agencies for the purposes of prevention, detection, investigation or providing evidence of a Serious Crime that there are reasonable grounds to suspect has been committed, is being committed, or will be committed. IR may share Information with ~~NZ Police~~the Requesting Agencies either in response to a request from ~~NZ Police~~a Requesting Agency or proactively.

The Agreement does not cover information sharing as part of the Criminal Proceeds (Recovery) Act 2009. Nothing in this Agreement affects that Act.

2. Exemptions and/or modifications to information privacy principles

For the purposes of this Agreement information privacy principles 2 and 11 which are set out in section ~~6-19~~ of the Privacy Act ~~1993-2018~~ are modified (by the Order in Council) as follows:

Principle 2: Source of Personal Information

It is not a breach of information privacy principle 2 for IR to collect Personal Information from ~~NZ Police~~the Requesting Agencies or ~~NZ Police~~the Requesting Agencies to collect Personal Information from IR for the purposes of this Agreement.

Principle 11: Limits on disclosure of personal information

It is not a breach of information privacy principle 11 for ~~NZ Police~~the Requesting Agencies to request Personal Information from IR (which itself may entail the disclosure of Personal Information to IR) or for IR to provide Personal Information to ~~NZ Police~~the Requesting Agencies for the purposes of this Agreement.

3. The public service or public services the provision of which the Agreement is intended to facilitate

The public services that this Agreement is intended to facilitate are maintaining public safety, law enforcement and crime prevention. In particular this Agreement is intended to facilitate the provision of Information for the prevention, detection or investigation of, or as evidence of, Serious Crime. This may result in the prosecution of a Person for a Serious Crime.

4. Type of Information to be shared under the Agreement

Test for sharing

Information sharing under this Agreement will only occur where the following test is met:

~~NZ Police~~A Requesting Agency may request Information from IR and IR may share Information with ~~NZ Police~~a Requesting Agency in response to that request, or IR may proactively share Information with ~~NZ Police~~a Requesting Agency, where:

- ~~NZ Police~~A Requesting Agency (if requesting) or IR (if proactively sharing) has reasonable grounds to suspect that a Serious Crime has been, is being, or will be, committed; and

- NZ Police A Requesting Agency (if requesting) or IR (if proactively sharing) has reasonable grounds to suspect that the Information is relevant to the prevention, detection or investigation of, or is evidence of, a Serious Crime; and
- IR determines that the Information is readily available within IR and that it is reasonable, practicable and in the public interest to provide the Information to NZ Police the Requesting Agency.

As noted above, this Information may relate to Persons that may be involved in or otherwise connected to a Serious Crime as well as Persons with whom they have or have had a relationship (for example, family members or Associates).

The Information may relate to such offending as, for example, investor fraud, money laundering or drug manufacturing or distribution. This is an indicative list only for the purposes of illustration.

For the avoidance of doubt, a Requesting Agency may proactively share information that it holds in relation to Serious Crime with IR in accordance with relevant provisions of legislation that it administers (such as section 36 of the Serious Fraud Office Act 1990) or the information privacy principles contained in section 19 of the Privacy Act 2018. Any agreed operational arrangements in relation to the sharing of such information will be specified in a separate memorandum of understanding between the Requesting Agency and IR.

5. The ~~parties~~ Parties involved and the lead agency

As indicated above, this Agreement is between NZ Police, NZ Customs, SFO and IR. IR is the lead agency.

6. Description of information to be shared between the Parties

IR will only share Information with NZ Police a Requesting Agency where the relevant test for sharing in clause 4 above has been met.

NZ Police A Requesting Agency may request that IR share ~~information~~ Information falling within the categories in Row 1 of the table below and IR may share such ~~information~~ Information in response to a request. In making such a request of IR, NZ Police a Requesting Agency may itself need to share certain ~~information~~ Information (such as identifying details and grounds for the request) with IR, to enable IR to process the request and/or for IR to assess whether relevant parts of the test are met.

The information that a Requesting Agency may share with IR can include:

[Insert]

IR may proactively share ~~information~~ Information described in Row 2 of the table below. This means that IR may proactively share ~~information~~ Information that could otherwise be requested by NZ Police a Requesting Agency under Row 1, and any other ~~information~~ Information discovered by IR in the course of carrying out its usual functions and duties (however discovered) with NZ Police a Requesting Agency when the test is met.

The information that IR may share with NZ Police a Requesting Agency can include:

		<ul style="list-style-type: none"> • Information about a Person²'s Associates
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<p>Row 1</p>	<p>Information IR may share with <u>NZ Police Requesting Agency</u> upon request</p>	<ul style="list-style-type: none"> • Tax Information • Financial Transaction Information • Financial Relationship Information • Domestic Relationship information • Information about Assets • Employment Information • Person Records • Social Assistance Information
<p>Row 2</p>	<p>Information IR may share with <u>NZ Police Requesting Agency</u> proactively</p>	<ul style="list-style-type: none"> • Information falling within the categories in Row 1 above • Any other Information discovered by IR in the course of carrying out its usual functions and duties (however discovered)

For the avoidance of doubt, IR may share both current and previous information, as held by IR, with NZ Police Requesting Agency.

7. How the ~~parties~~ Parties may use the Information

IR may use Information received from NZ Police Requesting Agency under this Agreement to process an NZ Police Requesting Agency request and/or to assess whether relevant parts of the test in clause 4 above are met.

NZ Police Requesting Agency may use Information received under this Agreement for the purpose of prevention, detection or investigation of, or to use as evidence of, a Serious Crime. This may involve undertaking the following types of activities (note that this is an indicative list only for the purposes of illustration):

- Identifying the commission or potential commission of a Serious Crime.
- Identifying individuals involved in a Serious Crime (e.g., victims, offenders, witnesses).
- Identifying other lines of inquiry for a Serious Crime.
- Using the Information as intelligence for a Serious Crime investigation.
- Using the Information as evidence in the investigation and prosecution of any Person for a Serious Crime.
- Using the Information as part of an investigation into a Serious Crime to identify roles and relationships within criminal networks to then identify the enablers of financial structures.
- Identifying potential victims or offenders of Serious Crimes to enable activation of preventative measures.

- Enabling, where the test is met, the sharing of Information for joint ~~NZ Police~~Requesting Agency and IR taskforces.

Information used in any of the respects above may also be turned into anonymised data for the purpose of producing strategic intelligence products that detail crime trends.

~~Neither p~~No Requesting Agency will use any Information shared under this Agreement for any purpose other than as set out in this Agreement. For example, ~~IR will not use Information received from NZ Police under this Agreement for TAA purposes and NZ Police~~a Requesting Agency will not use Information received under this Agreement:

- As evidence of a ~~non-serious~~ crime that is not a Serious Crime; or
- As general intelligence information; or
- As part of a vetting process.

These restrictions do not apply from the point in time (if any) that the Information becomes publicly available as a result of legitimate public disclosure or as a result of court proceedings.

IR may use Information obtained under this Agreement as part of a request for Information by a Requesting Agency in accordance with section 17M of the TAA.

8. Adverse actions

Section ~~96Q-152~~ of the Privacy Act ~~1993-2018~~ requires agencies to provide written notice to individuals before any “adverse action” is taken against them on the basis of Personal Information shared under an information sharing agreement, and give those individuals 10 working days to dispute the information received.

Section ~~96R-153~~ allows agencies to either dispense with the requirements under section ~~96Q-152~~ or shorten the 10 working day period.

Information (including Personal Information) held by IR will only be shared with ~~NZ Police~~a Requesting Agency where there are reasonable grounds to suspect that a Serious Crime has been committed, is being committed or will be committed and that the Information is relevant to the prevention, detection, investigation or the provision of evidence of a Serious Crime. Much of ~~NZ Police’s~~a Requesting Agency’s early assessment and investigative work is sensitive. Advance notification by ~~NZ Police~~a Requesting Agency of an adverse action would ‘tip off’ an alleged serious criminal offender.

For these reasons ~~NZ Police~~the Requesting Agencies will dispense with the notice requirements under section ~~96Q-152~~ for this Agreement.

To the extent that IR’s use of Personal Information received from ~~NZ Police~~a Requesting Agency to locate Information (including Personal Information) held by IR for disclosure to ~~NZ Police~~a Requesting Agency, or IR’s sharing of Information with ~~NZ Police~~a Requesting Agency, could be considered an adverse action, IR will dispense with the notice requirement under section ~~96Q-152~~ for this Agreement.

Adverse actions ~~NZ Police~~a Requesting Agency may take

The type of adverse action ~~NZ Police~~a Requesting Agency may take is dependent on:

- the nature of the Serious Crime and the immediacy of action required e.g., a homicide versus a financial crime; and

- the nature and value of Information when considered alongside the facts of a case and material held by ~~NZ Police~~ the Requesting Agency.

The types of adverse action could include (but are not limited to):

- investigation;
- arrest; and
- prosecution.

~~NZ Police~~ A Requesting Agency may also use its range of statutory powers to support the exercise of these actions.

~~NZ Police~~ A Requesting Agency's employees or anyone engaged by ~~NZ Police~~ the Requesting Agency will comply with all ~~NZ Police~~ of the Requesting Agency's policies and guidelines as well as the Solicitor General's Prosecution Guidelines (Guidelines), before taking any adverse action. The Guidelines assist in determining:

- whether criminal proceedings should be commenced;
- what charges should be filed; and
- whether, if commenced, criminal proceedings should be continued or discontinued.

The Guidelines also provide advice for the conduct of criminal prosecutions, and establish standards of conduct and practice expected from those whose duties include conducting prosecutions.

If Information shared under this Agreement forms part of the prosecution's evidence in a criminal case, the Information may be disclosed to an individual in accordance with the Criminal Disclosure Act 2008. Any dispute about the provision of such information will be managed by the courts as part of the subject matter of the prosecution.

IR and adverse actions

Except to the extent that IR's locating and sharing of Personal Information with ~~NZ Police~~ Requesting Agency could be considered adverse action, IR will take no adverse actions under this Agreement as a result of receiving Personal Information from ~~NZ Police~~ A Requesting Agency under this Agreement. However, this does not prevent IR from using such information in accordance with section 17M of the TAA.

9. Where you can view this document

This document is available ~~to the public online at www.ird.govt.nz and www.police.govt.nz or at on the public website of each Party or in person at:~~

Inland Revenue
Asteron Centre
Level 5
55 Featherston Street
Wellington 6011

10. Overview of the operational details

Requests for Information by ~~NZ Police~~ A Requesting Agency will be passed to and managed by a designated team in ~~NZ Police~~ the Requesting Agency. They will decide whether the parts of the test in clause 4 required to be satisfied by ~~NZ Police~~ the Requesting Agency are met and whether the request should be sent to IR. Requests for Information will be sent to a particular nominated team at IR. Certain staff members will ascertain whether IR holds the Information sought and decide whether that

Information may be released to ~~NZ Police~~ the Requesting Agency, having applied the relevant parts of the test.

In the case of proactive release of Information by IR to ~~NZ Police~~ a Requesting Agency, IR personnel will pass the Information to be considered for proactive release to the same nominated IR team so that a decision can be made as to whether the Information can be provided to ~~NZ Police~~ the Requesting Agency in accordance with the test.

Senior personnel within each ~~agency~~ Party will be responsible for the relevant decision-making by ~~their agency~~ that Party. From NZ Police this will be overseen by the Manager: Intelligence Operations (or their nominated Deputy), based in the National Intelligence Centre, or relevant successor personnel. From IR this will be overseen by the Manager: Investigations (or their nominated Deputy), or relevant successor personnel. From NZ Customs this will be overseen by the Manager: Intelligence (or their nominated Deputy). From SFO this will be overseen by the General Counsel.

Subject to the commentary below, ~~IR and NZ Police~~ the Parties will use ~~the SEEMail environment~~ a Secure Transmission Method to share Information with one another. ~~SEEMail is designed to facilitate the secure exchange of email and attachments between participating agencies in a manner that protects the information against disclosure to anyone outside of the SEEMail environment.~~

If Information is shared by IR via SEEMail, it will be received by NZ Police a Requesting Agency in a designated secure email inbox. Once received, it (rather than the individuals to whom it relates) will be given a unique identifier (for the purposes of file management) and held by NZ Police the Requesting Agency in a secure registry on a secure floor. Specific security access is required to access that registry and floor environment.

IR may ~~also, in addition to using SEEMail,~~ share Information with ~~NZ Police~~ a Requesting Agency by ~~other means, for example, by~~ permitting ~~NZ Police~~ that Requesting Agency to physically access IR premises to examine and copy and/or remove the Information, e.g., a hard drive, computer file, hard copy files etc.

Information will only be distributed within ~~NZ Police~~ a Requesting Agency to Appropriately Authorised Staff, for the purposes set out in this Agreement. Information will be distributed with specific caveats and rules to ensure the Information remains protected.

11. Safeguards to protect privacy and security

Test for sharing Information

Before any Information is requested or released, the relevant test in clause 4 must be satisfied. As noted above, senior personnel within each ~~agency~~ Party will be responsible for the relevant decision-making by ~~their agency~~ that Party. In addition, Information will only be accessible by those Appropriately Authorised Staff who need to use it for the purposes of this Agreement and who have signed certificates of confidentiality under the TAA.

Secure sharing of Information

As noted above, ~~SEEMail~~ a Secure Transmission Method will ~~primarily~~ be used to share Information between ~~IR and NZ Police~~ the Parties. ~~Both agencies~~ The Parties have information technology systems that comply with the applicable government security levels.

If SEEMail is used ~~appropriately~~ by ~~participating agencies~~ the Parties, users can be highly confident that:

- Email marked [SEEMAIL] can only be read by the ~~participating agency of the recipient, either IR or NZ Police.~~

- The email does in fact come from the ~~participating agency as~~Party claimed.
- No one outside the ~~sender's participating agency~~sending Party can read the email when it is in transit.
- No one outside the ~~sender's participating agency~~sending Party can alter the message.
- Email marked [SEEMAIL] cannot be inadvertently sent to non-~~participating agencies~~Parties.
- All email traffic between ~~participating agencies~~Parties is secured.
- All email traffic between ~~participating agencies~~Parties authenticates the sending ~~agency~~Party.

~~The Parties are investigating greater use of MFT to transfer Information between them. As part of this, they will explore using and may in the future use MFT to transfer Information under this Agreement rather than SEEMail.~~

Reasonable and practicable steps will be taken by the Parties to maintain security during any physical access, examination, copying and removal of Information. For example, where practicable physical media devices will be encrypted and password protected before removal from IR. Onsite access by ~~NZ Police~~a Requesting Agency will also be closely supervised by IR to ensure that only Information able to be shared under this Agreement is accessed, examined, copied and removed.

Verification of Information/confirmation of identity

When ~~NZ Police~~a Requesting Agency requests Information about one or more identifiable Individuals, IR will compare the details about the Individual(s) provided by the ~~NZ Police~~Requesting Agency with the details IR holds so as to have a high degree of confidence that the correct Information is shared.

Where ~~NZ Police~~a Requesting Agency requests Information about an identifiable Individual's family members, for example, without providing identifying details of who they are, IR may need to rely on its own information.

~~NZ Police~~a Requesting Agency will use standard investigative processes to independently verify that Information received from IR is accurate. The process of further investigation or development of the Information will be aimed at verifying the circumstances and accuracy of the Information through corroboration with information from other sources.

Disclosure

~~NZ Police and IR~~a Requesting Agency will not provide Information obtained under this Agreement to ~~other another agencies~~Requesting Agency or any other third party, except as required by law or the courts. For example if Information shared under this Agreement is used by ~~NZ Police~~a Requesting Agency as part of a criminal prosecution it may be required to be disclosed under the Criminal Disclosure Act 2008. Nothing in this Agreement limits the requirements of that Act.

~~IR may use Information obtained under this Agreement as part of a request for Information by a Requesting Agency in accordance with section 17M of the TAA. Under section 17M(2) of the TAA, this includes its use in a "permitted disclosure" as defined in that Act.~~

Storage of Information

~~NZ Police and IR~~a Requesting Agency will ~~receive and~~store Information received under this Agreement ~~securely and separately from other information that it holds. via SEEMail in a designated secure email inbox. The information in this email inbox will be segregated from other information that~~

~~NZ Police and IR hold. Information received in physical form will be stored according to NZ Police protocols and will similarly be kept segregated from other information that NZ Police hold.~~

Transfer of Information within NZ Police Requesting Agency

The Information will only be distributed to Appropriately Authorised Staff, for the purposes set out in this Agreement. NZ Police Requesting Agency will not make such Information generally available to all NZ Police of its employees or anyone ~~engaged by NZ Police~~ that it engages.

The Information will be distributed to Appropriately Authorised Staff in a manner which ensures that the Information is kept separate from all other information while it is being transferred and is not at risk of being mixed or overheard (as applicable). The Information will be tagged with specific rules and caveats on how the Information may be used to ensure that the Information is not used inappropriately and remains protected.

IR Training

The authorised staff of IR will be appropriately trained and/or issued with guidelines to ensure that the test is met before Information is shared under this Agreement.

Retention and deletion of Information

Relevant information

NZ Police Requesting Agency will make an initial decision as to whether Information shared by IR under this Agreement is required for any of the purposes set out in this Agreement, within 90 days of receipt of that Information. If NZ Police Requesting Agency decides that it no longer requires the Information, it will inform IR of that decision within 14 days of making the decision.

Information that is shared and held by NZ Police Requesting Agency that is required for any of the purposes set out in this Agreement will be retained by NZ Police that Requesting Agency for as long as required and in accordance with the Public Records Act 2005 and any applicable disposal authorities under that Act. Given that matters concerning Serious Crimes are usually complex, this retention period may extend over a number of years, both for active cases and in situations involving cold cases. ~~Destruction thereafter is subject to the requirements of the Public Records Act 2005 and any applicable disposal authorities under that Act.~~

Information that is not relevant or no longer required

Information shared with NZ Police Requesting Agency by ~~SEEMail~~ that is not required by NZ Police that Requesting Agency for the purposes set out in this Agreement will be deleted from operational files within 90 days of the non-requirement decision being made (such decision being required within 90 days of receipt of the Information), subject to the requirements of the Public Records Act 2005 and in accordance with any applicable disposal authorities under that Act. (Information in physical form that is not required by NZ Police Requesting Agency will also be destroyed, or returned to IR at IR's request, within 90 days of the non-requirement decision, subject to the requirements of the Public Records Act 2005 and in accordance with any applicable disposal authorities under that Act.)

IR records of Information requests from NZ Police Requesting Agency and the responses to those requests, and IR records of the proactive provision of Information to NZ Police Requesting Agency, will be deleted from operational files within 90 days of receipt of a non-requirement decision from NZ Police, subject to the requirements of the Public Records Act 2005 and in accordance with any applicable disposal authorities under that Act. IR may retain administrative records documenting the fact that requests were received and transfers occurred in accordance with the Public Records Act 2005.

The NZ Police Requesting Agency deletion/destruction/return obligation applies to Information shared by IR only and not to Information that a Requesting Agency has obtained independently ~~by NZ Police~~. The IR deletion obligation applies to records of Information requests and responses, and to the records of proactive releases of Information to NZ Police Requesting Agency, but not to the original collections of Information held by IR.

IR Retention

If IR does not receive a non-requirement decision following the initial provision of Information to NZ Police Requesting Agency (as outlined above) IR will retain its records of Information requests and of the provision of Information for a period of 7 years following which the records will be deleted, subject to the requirements of the Public Records Act 2005 and any applicable disposal authorities under that Act. IR may retain administrative records documenting the fact that requests were received and transfers occurred in accordance with the Public Records Act 2005.

Codes of conduct

All staff at IR must follow the IR's code of conduct which prohibits the disclosure of any information obtained from their work unless they have authority to do so. IR officers must also comply with the secrecy-confidentiality obligations in section 8-18 of the TAA which provides that all such officers must keep confidential all sensitive revenue information secret matters relating to the Inland Revenue Acts (except to the extent that an exception in the TAA applies disclosure is permitted under the TAA). IR contractors must comply with similar obligations.

NZ Police Requesting Agency employees and anyone engaged by NZ Police Requesting Agency must comply with the NZ Police Requesting Agency's Code of Conduct (if any), its policies relating to integrity and confidentiality, and other applicable policies and legislative obligations. The Police Code of Conduct prohibits unauthorised access to, or disclosure of, any matter or information in relation to Police business.

NZ Police Requesting Agency employees may on occasion find themselves privy to information that, although it is legitimately obtained for NZ Police Requesting Agency business purposes, may set up a conflict of interest, or create tension between NZ Police Requesting Agency duties and personal obligations. NZ Police Requesting Agency employees, and others with authorised access to NZ Police Requesting Agency information, must declare such personal or private interest in official matters to management and accept and abide by decisions that they should have no further involvement in the matter, and not receive or seek out any further information about it.

Privacy breaches

Where Personal Information is found to have been inappropriately accessed or disclosed, IR's and NZ Police's the relevant Parties' internal investigation processes will be applied.

Where an internal investigation confirms the loss of, or unauthorised access to, Personal Information, amounting to a material privacy breach, the Privacy Commissioner will be notified as soon as possible.

Audit

The Parties will undertake an audit of the operation of this Agreement on an annual basis to check that the safeguards in the Agreement are operating as intended, that they remain sufficient to protect the privacy of individuals and to ascertain whether any issues have arisen in practice that need to be resolved.

12. Assistance statement

~~IR and NZ Police~~ The relevant Parties will provide any reasonable assistance that is necessary in the circumstances to allow the Privacy Commissioner or an individual who wishes to make a complaint about an interference with privacy to determine the ~~agency-Party~~ against which the complaint should be made.

13. Security provisions

If either Party has reasonable cause to believe that any breach of any security provisions in or referred to in this Agreement has occurred or may occur, that Party may undertake investigations in relation to that actual or suspected breach as deemed necessary. Both Parties shall ensure that reasonable assistance is provided to the investigating Party in connection with all inspections and investigations. The investigating Party will ensure that the other party is kept informed of any developments. Compliance by IR officers with this obligation is subject to their obligations under the TAA.

~~Either A~~ Party may suspend its participation in this Agreement to allow time for a security breach to be remedied.

14. Dispute resolution

Should any dispute or differences relating to the interpretation or application of this Agreement arise; the relevant Parties will meet in good faith with a view to resolving the dispute or difference as quickly as possible.

If the relevant Parties are unable to resolve any dispute within 60 days, the matter shall be referred to their Commissioner/Director/Comptroller (as applicable) CNZP and the CIR, or their delegated representatives, for resolution.

The relevant Parties shall continue to comply with their obligations under this Agreement despite the existence of any dispute.

15. Review of the Agreement

A joint review of the Agreement may be undertaken whenever ~~either a~~ Party believes that such a review is necessary.

The lead agency shall conduct a review annually or at intervals specified by the Privacy Commissioner. The report will be included in the agency's annual report.

The Parties shall co-operate with each other in any review and will take all reasonable actions to make the required resources available.

16. Amendments to the Agreement

Any amendments to this Agreement must be in writing and signed by the Commissioners of IR and NZ Police, the Director of SFO and the Comptroller of NZ Customs ~~CNZP and the CIR~~, or their delegates.

Amendments to the Agreement will be made in accordance with section ~~96V-157~~ of the Privacy Act 1993/2018.

Should the Parties be unable to agree on amendments to the Agreement the matter shall be dealt with in accordance with clause 14 above.

17. Term, performance and termination

This Agreement comes into force on the date that it is signed by ~~both~~ all of the Parties.

The Agreement shall continue in force until ~~either the CNZP or the CIR terminates the Agreement~~ all of the Parties agree to terminate it, or the Order in Council is revoked.

~~Either A~~ Party may suspend, limit, or terminate its participation in this Agreement if it appears to that Party that the terms of the Agreement or the Order in Council are not being met or the Information sharing under this Agreement is otherwise unlawful.

The obligations in the Agreement which concern confidential information and secrecy shall remain in force notwithstanding the termination of the Agreement.

If extraordinary circumstances arise (including but not limited to earthquake, eruption, fire, flood, storm or war) which prevent ~~either a~~ Party from performing its obligations under the Agreement, the performance of that Party's obligations shall be suspended for as long as those extraordinary circumstances prevail.

18. Departmental representatives

Each Party will appoint a contact person to co-ordinate the operation of this Agreement with the other Party and will ensure that the contact person is familiar with the requirements of the Privacy Act ~~1993~~ 2018, the Information sharing initiative and this Agreement. The initial contact persons are as follows:

Inland Revenue

~~Manager Investigations~~ Group Lead,
Customer Compliance

New Zealand Customs Service

Manager: Intelligence

New Zealand Police

Manager, National Intelligence Centre

Serious Fraud Office

General Counsel

All notices and other communication between the Parties under the Agreement shall be sent to the contact persons specified above.

The contact person set out above may be updated from time to time by notice (which may be by email) to the other ~~Party~~ Parties. ~~Both The~~ Parties are to ensure that the Privacy Commissioner is informed of the current contact persons for this Agreement if they are not those set out above.

Information Sharing Agreement

Between

Inland Revenue

And

**New Zealand Police, New Zealand Customs Service and
Serious Fraud Office**

Relating to

**Disclosure of information by Inland Revenue for the purpose of prevention,
detection, investigation or providing evidence of serious crime**

**Pursuant to Part 7 of the Privacy Act 1993 and section 18E(2) of the Tax
Administration Act 1994**

March 2019

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Information Sharing Agreement

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