

Appendix 2: Inland Revenue and the Ministry of Business, Innovation and Employment proposed approved information sharing agreement master table of categories of information shares

Categories of information	Existing information share	Information to be shared	Purpose for use of information
<p>Category 1: Register information</p>	<p>Relying on Inland Revenue's (IR) collection powers in s17B of the Tax Administration Act 1994, IR currently obtains access to some information:</p> <ul style="list-style-type: none"> • on the Companies Register, or • held by Market Integrity branch (MIB) in connection with its administration of the Companies Register. 	<p>MIB to give IR certain information held by the Registrars in relation to the following registers:</p> <ul style="list-style-type: none"> • Companies Register (Companies Act 1993) • Incorporated Societies Registers (both the current register under the Incorporated Societies Act 1908 and the new version of the register under the Incorporated Societies Act 2022) • Incorporated Charitable Trust Board Register (Charitable Trust Board Act 1957). <p>The register information provided by MIB will include information on the registers that is publicly available, and also other information held by the Registrar that is not publicly available.</p> <p>The registers themselves include information in data fields and also copies of documents which have been filed for an entity. The register information provided by MIB will include only the information in data fields.</p> <p><i>See Appendix 3 for specific details of the types of information that MIB will provide for each register.</i></p>	<p>Purpose 2(a) of the Approved Information Sharing Agreement (AISA), including the following uses:</p> <ol style="list-style-type: none"> 1. IR may use the register information to: <ol style="list-style-type: none"> a. verify or update the contact or other details it holds for taxpayers and other parties b. assist with general service delivery and the provision of services to taxpayers c. assist businesses to comply with their tax obligations d. support its compliance and enforcement functions, including to detect or provide evidence of offences under any legislation it administers (currently or in the future) or the Crimes Act 1961 or to detect or provide evidence of non-compliance with other tax obligations e. assist in tax policy development and assessing the impact of tax policy products. <p>In carrying out these purposes, IR may depart from the standard search criteria available to the public when using the register information. For example, IR may search the register information at scale and carry out searches across the different registers and merge register information with information from a variety of sources to create information to support the uses listed above.</p>

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<p>Category 2: Removal and restoration information</p>	<p>MIB already shares removal information with IR under an MOU.</p> <p>MIB regularly propose that entities are removed from the Companies and Limited Partnerships Registers. A list of the notices of intention to remove an entity is sent to IR. IR then reviews the list and determines whether it objects to any entity being removed. These objections are then sent to MIB for consideration.</p> <p>More specifically, MIB give IR the following:</p> <ol style="list-style-type: none"> a. list of companies (pending removal) that the Registrar has given public notice of their intention to remove from the register b. list of companies (pending removal) where IR has an existing objection to their removal from the register c. list of limited partnerships (pending removal) that the Registrar has given public notice of their intention to remove from the register d. list of limited partnerships (pending removal) where IR has an existing objection to the removal from the register e. list of companies and limited partnerships that have been struck off or restored to the register. <p>After receiving this information, IR will:</p> <ol style="list-style-type: none"> a. review the list of companies pending removal b. review all of IR's existing objections to the removal of companies from the register c. review the list of limited partnerships pending removal d. review all of IR's existing objections to the removal of limited partnerships from the register 	<ol style="list-style-type: none"> 1. MIB to give IR the following information about all entities that the Registrar proposes to remove or deregister from, or restore to, the Companies Register or the Limited Partnership Register: <ol style="list-style-type: none"> a. entity's name b. entity's company or limited partnership number c. the grounds for the proposed removal or deregistration or restoration. 2. MIB to give IR the following information about all companies and limited partnerships for which IR has an existing objection: <ol style="list-style-type: none"> a. entity's name b. entity's company or limited partnership number. 3. MIB to give IR the following information about all companies and limited partnerships that have been removed/deregistered from, or restored to, the Companies Register or Limited Partnerships Register: <ol style="list-style-type: none"> a. entity's name b. entity's company or limited partnership number. 4. IR to give MIB any information about an entity that is relevant to IR's objection to the removal, deregistration, or restoration of a company or limited partnership, including: <ol style="list-style-type: none"> a. entity's name b. entity's company or limited partnership number c. the grounds for the objection. 5. IR to give MIB relevant information about an entity, where IR considers that there may be grounds for the Registrar to initiate a process to remove the entity from the Companies Register, deregister the entity from the Limited Partnership Register, or restore the entity to either Register, including: <ol style="list-style-type: none"> a. entity's name b. entity's company number or limited partnership number 	<p>Purpose 2(a) of the AISA, including the following uses:</p> <ol style="list-style-type: none"> 1. IR may use the information it receives from MIB to: <ol style="list-style-type: none"> a. lodge an objection to a proposed removal, deregistration, or restoration b. review its existing objections to the proposed removal or deregistration or restoration of a company or a limited partnership to consider whether to maintain or withdraw an objection c. update relevant company and limited partnership details in its systems. 2. MIB may use the information it receives from IR: <ol style="list-style-type: none"> a. to consider whether it should initiate a removal, deregistration, or restoration process b. to carry out any such removal, deregistration, or restoration process, including disclosing the information to the affected entity in deciding whether to remove, deregister, or restore the entity.

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	e. process the list of struck off or restored companies or limited partnerships.	c. the grounds for removal, deregistration, or restoration.	
Category 3: Contact details	No existing share.	<p>1. IR to give MIB contact information for any individual or entity where IR considers MIB's records of contact details may be incorrect (based on information IR has already received from MIB under Category 1 (Register Information)). The contact information may include:</p> <ul style="list-style-type: none"> a. the entity or individual's name b. what IR considers to be the entity or individual's correct contact details c. the reasons for IR's belief that MIB's records may be incorrect. 	<p>Purpose 2(a) of the AISA, including the following uses:</p> <ul style="list-style-type: none"> 1. MIB may use the information it receives from IR: <ul style="list-style-type: none"> a. to contact the affected entity or individual to verify or correct their contact details, including disclosing the contact details supplied by IR for this purpose b. as an alternative means of contacting an entity or individual c. to provide evidence of offences (for prosecution) concerning an individual or entity's duty to provide or update contact details. <p>For the avoidance of doubt, as part of use (c), MIB may disclose the information it receives from IR to:</p> <ul style="list-style-type: none"> a. the affected entity or individual b. internal and external legal advisors c. a court in the course of bringing proceedings.
Category 4: Large Company information	No existing share.	<p>1. IR to give MIB information about companies that IR considers may be Large Companies, including:</p> <ul style="list-style-type: none"> a. company's name b. company's number c. company's balance date d. company's physical, postal and email address e. company's telephone number(s) f. which part of the statutory definition of Large Company IR considers may have been met g. the evidence or information that IR is relying on to form its view that the Large Company definition may have been met. 	<p>Purposes 2(a) and (b) of the AISA, including the following uses:</p> <ul style="list-style-type: none"> 1. MIB may use the information it receives from IR to help identify companies that may qualify as a Large Company. As part of this use, MIB may disclose the information to the affected entity. 2. In the event MIB determines a company is a Large Company, and that it has not been complying with its obligations under the Companies Act 1993 (such as filing financial statements and complying with financial reporting obligations), MIB may use the information to take appropriate compliance and enforcement action. <p>For the avoidance of doubt, as part of this use, MIB may disclose the information it receives from IR to:</p> <ul style="list-style-type: none"> a. the affected entity and its directors b. internal and external legal advisors c. a court in the course of bringing proceedings.

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<p>Category 5: Information relevant to offences and behaviour warranting the imposition of administrative sanctions or penalties</p>	<p>MIB and IR have an existing information sharing agreement (underpinned by an MOU) that enables IR to share information with MIB about specific offences in the Companies Act 1993.</p> <p>Where MIB reasonably suspects that offences under specific sections of the Companies Act have been, are being, or will be committed, they may request relevant information from IR.</p> <p>IR may also proactively provide information to MIB where it suspects that the specific offences have been, are being or will be committed.</p> <p>This applies to offences under sections 138A(1), 377, 382(4), 383(6), 385(9), 385AA(9) and 386A(2) of the Companies Act 1993.</p>	<p>Either IR or MIB may give the other:</p> <ol style="list-style-type: none"> 1. information that the Party considers is relevant to the enforcement (including prevention, detection, investigation, and prosecution) of offences under the Crimes Act 1961 or legislation administered by the other Party (currently or in the future), including: <ol style="list-style-type: none"> a. the specific offence(s) which the Party has reasonable grounds to suspect has been committed, is being committed, or is likely to be committed b. the name, date of birth (where applicable) and the contact details of the relevant person/individual or entity c. information about directors, shareholders, those who control the relevant entity, their dates of birth and contact details d. any information regarding tax debts or relevant financial information held in relation to an individual or entity e. any known bank account details or means of payment (for example, debit or credit cards) for an individual or entity f. information about assets of an entity or individual, g. information about any linked entities h. information about an individual's employers or an entity's employees i. information about previous convictions or prohibitions/disqualifications of an individual or entity j. summaries of facts and any relevant evidence relating to previous convictions, or an on-going investigation or prosecution against an individual or entity k. information about any civil action that a Party has previously taken against an individual or entity, including whether an entity has been removed, reinstated or been under past removal action l. any other information that may serve as evidence of the relevant offence(s). 	<p>Purpose 2(b) of the AISA, including the following uses:</p> <ol style="list-style-type: none"> 1. Each Party may use the information they receive from the other to: <ol style="list-style-type: none"> a. prevent, detect, investigate, and provide evidence of offences or of breaches giving rise to administrative sanctions or penalties that may require compliance or enforcement action by that Party b. prosecute or impose administrative sanctions or penalties c. help decision-making on the Party's approach and strategy to compliance and enforcement d. collaborate with the other Party on compliance and enforcement actions, such as co-ordinating prosecutions or bringing joint prosecutions e. respond to requests from the other Party for information under Categories 1 to 3 (in the 'Information to be shared' column above). <p>For the avoidance of doubt, as part of uses (a) and (b), either Party may disclose the information it receives from the other Party to:</p> <ol style="list-style-type: none"> a. the entities or individuals which are subject to prosecution or the imposition of administrative penalties or sanctions b. internal and external legal advisors c. a court in the course of bringing proceedings.

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		<ol style="list-style-type: none"> 2. information that the Party considers is relevant to the imposition (including prevention, detection and investigation) of administrative sanctions or penalties under legislation administered by the other Party (currently or in the future), including: <ol style="list-style-type: none"> a. details of the relevant statutory obligation or breach which attracts the administrative sanctions or penalties b. the name, date of birth (where applicable) and the contact details of the relevant individual or entity c. information about directors, shareholders, those who control the relevant entity, their dates of birth and contact details d. any other information that may serve as evidence relevant to the imposition of the administrative sanctions or penalties. 3. information about the Party's compliance and enforcement approach and activities, including: <ol style="list-style-type: none"> a. the Party's current priorities for compliance and enforcement b. the Party's resources dedicated or available to compliance and enforcement matters c. any policies and guidelines relevant to compliance and enforcement d. current enforcement and compliance activities e. details of particular compliance or enforcement activities against an entity or individual for whom the Party knows or reasonably suspects that the other Party might also be carrying out compliance or enforcement activity. 4. any information about any entity or individual that needs to be disclosed in order for the Party to make a request to the other Party for information under Categories 1 to 3 (above). 	
Category 6: Failed entity information	No existing share.	<ol style="list-style-type: none"> 1. IR to give MIB the following types of information about any company or limited partnership that IR has reasonable grounds to suspect may be a Failed Entity: <ol style="list-style-type: none"> a. the entity's name and contact details 	Purpose 2(b) of the AISA, including the following uses:

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		<ul style="list-style-type: none"> b. copy of the application and court order placing an entity into liquidation (where IR is the petitioning creditor) c. the full legal names (and any previous names and/or aliases) and contact details, including the last known physical address, phone number and email address for the entity's directors and shareholders, or partners d. information that evidences or indicates that a person may have been a de facto director of the entity and their full legal name (and any previous names and/or aliases) and contact details, including last known physical address, phone number and email address e. information that evidences or indicates that a person has or may have been involved in the management and/or mismanagement of the entity, and their full legal name and contact details, including last known physical address, phone number and email address f. evidence of the entity's tax debt, such as IR proof of debt and statement of account g. information IR has used to calculate those tax debts h. the entity's tax returns (including the IR10 financial statement summary, if any) i. details of any missing IR returns for the entity j. copy of any letters of demand from IR to the entity k. information about any tax debt repayment arrangements for the entity and whether these have been adhered to l. the entity's accounting records and other types of formal records such as financial statements m. information that evidences or indicates that the entity has misappropriated funds n. any other information that indicates the entity may have been mismanaged. <p>2. MIB to give IR any information about any entity or individual that needs to be disclosed in order for MIB to make a request to IR for information under Category 1 (above).</p>	<ul style="list-style-type: none"> 1. MIB may use the information it receives from IR to help identify situations that may warrant investigation, and to carry out the Registrar of Companies' functions, in terms of: <ul style="list-style-type: none"> a. the power to prohibit persons from being a director or involved in managing companies under section 385 of the Companies Act 1993 b. the power to prohibit a person from being a general partner or involved in the management of a limited partnership under s103D of the Limited Partnership Act 2008. 2. MIB may also use the information it receives from IR to: <ul style="list-style-type: none"> a. identify entities and parties that may have committed an offence under the Companies Act 1993 or Limited Partnership Act 2008 (such as the phoenix company offences in sections 386A to 386F of the Companies Act 1993) b. carry out any investigation, prosecution, or other enforcement action, in relation to those offences. <p>For the avoidance of doubt, as part of both these uses, MIB may disclose the information it receives from IR to:</p> <ul style="list-style-type: none"> a. affected individuals, such as directors and partners for whom MIB might be considering prohibitions under section 385 of the Companies Act 1993 and section 103D of the Limited Partnership Act 2008 b. the decision maker for prohibitions under section 385 of the Companies Act 1993 and section 103D of the Limited Partnership Act 2008 (who is currently a lawyer external to the Ministry of Business, Innovation and Employment (MBIE)) c. a court in the course of bringing proceedings d. internal legal advisors and external counsel. 3. IR may use the information it receives from MIB to respond to requests from MIB for information under Category 1 (above).

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Category 7: Information concerning GST tax status	No existing share.	<ol style="list-style-type: none"> 1. MIB to give IR information that an entity or individual's property is subject to an order of sale under the Criminal Proceeds (Recovery) Act 2009 to be discharged by the Official Assignee. 2. IR to give MIB information about whether MIB is required to account for GST for the sale of property that is subject to an order of sale under the Criminal Proceeds (Recovery) Act 2009, including whether the entity or individual (identified in the information MIB provided to IR under Category 1 above) is or should be GST registered, and their GST number. 	Purpose 2(a) of the AISA, including the following uses: <ol style="list-style-type: none"> 1. IR may use the information it receives from MIB to provide GST information to MIB under Category 2 (in the 'Information to be shared' column above). 2. MIB may use the information it receives from IR to ensure GST is properly accounted for in the relevant sale of property.
Category 8: Information relevant to bankrupts and company liquidations	<p>When an individual or entity is placed in an insolvency procedure, information sharing between IR and the Official Assignee (OA), which is part of MIB, assists the management of the insolvency.</p> <p>Under the existing MOU, the following shares occur:</p> <ol style="list-style-type: none"> a. Insolvency and Trust Services (ITS) gives IR a daily listing of persons adjudicated bankrupt, admitted to the No Asset Procedure, entered a Debt Repayment Order or companies where the OA has been appointed as liquidator. The purpose of this list is to enable IR to maintain their taxpayer records, to undertake any necessary operational activities, to meet their legal obligations to the OA and to inform the OA of specific information relevant to insolvency administration as requested by the OA. b. ITS regularly gives IR a list of persons who are undischarged bankrupts or bankrupts who have been annulled. The purpose of this list is to enable IR to verify that their taxpayer records are up to date and to inform the OA of specific 	<ol style="list-style-type: none"> 1. MIB to give IR: <ol style="list-style-type: none"> a. a list of persons adjudicated bankrupt, admitted to the No Asset Procedure, or entered into a Debt Repayment Order b. a list of companies for which the Official Assignee has been appointed as liquidator c. a list of persons who are undischarged bankrupts or bankrupts who have been annulled, and d. any sealed order for consent to a bankrupt regarding their employment status. 2. IR to give MIB information which is or may be relevant to the Official Assignee's administration of a bankruptcy under the Insolvency Act 2006 or the Official Assignee's statutory functions and duties in relation to a bankruptcy, including: <ol style="list-style-type: none"> a. the contact details of a bankrupt, including their last known physical address, email address and phone number b. the name and contact details for a bankrupt's solicitor, accountant, tax advisor and any other advisors, including their physical address, email address and phone number c. information about a bankrupt's employment status and any changes to that status d. details of any business the bankrupt is/was involved in, including the type of business, trading name, trading address, employee details and whether the business is trading 	Purpose 2(a) of the AISA, including the following uses: <ol style="list-style-type: none"> 1. IR may use the information it receives from MIB to: <ol style="list-style-type: none"> a. maintain its records b. undertake operational activities, including monitoring taxpayers' compliance c. discharge their statutory functions d. respond to requests from MIB for information under Categories 2 or 3. 2. MIB may use the information it receives from IR: <ol style="list-style-type: none"> a. to support the general administration of bankruptcy estates and liquidations, including ensuring that relevant tax obligations are met b. for compliance and enforcement purposes under the Insolvency Act 2006 or the Companies Act 1993. <p>For the avoidance of doubt, as part of both these uses, MIB may disclose information it receives from IR to:</p> <ol style="list-style-type: none"> a. affected individuals, such as the bankrupt or individual which is or was subject to another type of insolvency procedure b. the affected company that is or was in liquidation c. internal and external legal advisors

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	<p>information relevant to insolvency compliance as requested by the OA.</p> <p>c. ITS gives IR a copy of the sealed order for consent to a bankrupt regarding their employment status to enable IR to monitor the bankrupt’s tax compliance.</p> <p>d. IR gives ITS information on the GST status of bankrupt taxpayers to enable the OA to comply with necessary GST responsibilities.</p> <p>e. IR gives ITS information about the revenue content of tax refunds to ensure that only those refunds that vest in the OA are received by ITS.</p> <p>f. IR gives ITS specific information relating to changes in the bankrupt’s employment status and their KiwiSaver funds, as requested by the OA.</p>	<p>e. any information about a bankrupt’s income</p> <p>f. any known bank accounts for a bankrupt</p> <p>g. any information about a bankrupt’s assets including information relating to the transfer, sale or gift of assets by a bankrupt</p> <p>h. any information about a bankrupt’s debts (including tax debts)</p> <p>i. any creditor’s name and contact details, including email or postal address</p> <p>j. any financial records/information in relation to a bankrupt</p> <p>k. the revenue content of tax refunds to bankrupt taxpayers</p> <p>l. the GST status of a bankrupt</p> <p>m. information about a bankrupt’s Kiwi Saver fund</p> <p>n. information about any civil action that IR has previously taken against a bankrupt</p> <p>o. information about any legal proceedings concerning the bankrupt</p> <p>p. any information about actual or potential health and safety issues in relation to the administration of the bankruptcy</p> <p>q. information that a bankrupt is deceased</p> <p>r. information about a third party (individual or an entity) including a third party’s interactions/dealings with the bankrupt.</p> <p>3. IR to give MIB information which is or may be relevant to the administration of a company in liquidation (the company) that is being administered by the Official Assignee or the Official Assignee’s statutory functions and duties in relation to a company liquidation, including:</p> <p>a. contact details for the directors or former directors of the company, including their last known physical address, email address and phone number</p> <p>b. name and contact details of any person involved in the management of the company, including their physical address, email address and phone number</p>	<p>d. a court in the course of bringing proceedings.</p>

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		<ul style="list-style-type: none"> c. contact details for the company, including its physical address, email address and phone number d. the name and contact details of the company’s solicitors, accountant, tax advisor and any other advisors including their physical address, email address and phone number e. details of the company’s business including the type of business, trading name, trading address, employee details and whether the business is trading f. any information about the company’s assets, including the sale or transfer of assets g. any information about the company’s liabilities (including tax debts), including the name of its creditors and their contact details, including their physical address, email address and phone number h. any records for the company, including financial records and financial statements i. any known bank account details for the company j. the GST status of the company k. any information about legal proceedings concerning the company l. any information about actual or potential health and safety issues in relation to the administration of the liquidation m. information about a third party (individual or an entity), including a third party’s interactions/dealings with the company. <p>4. MIB to give IR any information about any entity or individual that needs to be disclosed in order for MIB to make a request to IR for information under Categories 2 or 3 (above).</p>	
<p>Category 9: Entity information enabling direct communication with New Zealand businesses</p>	<p>IR has provided Business and Consumer branch (BCB) with information under an exemption in the Tax Administration Act (COVID-19 sharing provision to support MBIE’s communication with businesses on COVID-related initiatives).</p>	<p>1. IR to give BCB the following information about every New Zealand business:</p> <ul style="list-style-type: none"> a. business name, including trading name and, if applicable, the full legal name of the business or entity the business trades under b. business contact details, physical address, email address or other addresses 	<p>Purpose 2(c) of the AISA, including the following uses:</p> <ul style="list-style-type: none"> 1. BCB may use the information it receives from IR to send newsletters, updates and other communications to New Zealand businesses, including information about compliance requirements, changes in the law, and the support and tools that may be available to them.

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	<p>The information currently able to be shared with BCB includes:</p> <ul style="list-style-type: none"> a. full legal name and trading name (if applicable) b. physical address, email address or other addresses (business contact details) c. New Zealand Business Number d. an 'in business' indicator (based on evidence of recent GST returns filed etc) e. business type (for example ANSOC code) f. number of employees g. organisation type indicator (for example, self-employed, small/medium enterprise, large enterprise). 	<ul style="list-style-type: none"> c. an 'in business' indicator (based on evidence of recent GST or other tax filings) d. number of employees e. business age f. location of business (by region) g. SIC/ANZSIC code¹ h. segment (ie micro-business, families, individuals, significant enterprises, small-medium) i. business type (ie self-employed or employer) j. revenue (by bands) k. financial ratios (eg from IR10). 	<p>For the avoidance of doubt, as part of this use, BCB may disclose information it receives from IR to a third-party software provider engaged by MBIE to assist with delivery of newsletters, updates and other communications.</p>

¹ SIC means the Standard Industrial Classification developed for the analysis of industry statistics. ANZSIC is the Australian and New Zealand Standard Industrial Classification. These codes are used to represent the specific industry, with the ANZSIC codes enabling industrial comparison between the two countries and the rest of the world.