

Appendix 4: Proposed approved information sharing agreement between Inland Revenue and Ministry of Business, Innovation and Employment



Information Sharing Agreement

Between

**Ministry of Business, Innovation and Employment's
*Market Integrity Branch and Business and Consumer Branch***

And

Inland Revenue Department

Pursuant to Part 7 of the Privacy Act 2020 and
section 18E(2) of the Tax Administration Act 1994

May 2024

DRAFT

Information Sharing Agreement

The Parties and designation of Lead Agency

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

Ministry of Business, Innovation and Employment's Market Integrity Branch (MIB) and Business and Consumer Branch (BCB) (acting through the Chief Executive)

The lead Agency under section 143(3) of the Privacy Act 2020 is IR.

The Agreement

This Agreement is put in place under Part 7 of the Privacy Act 2020 and section 18E(2) of the Tax Administration Act 1994 (**TAA**) to enable the Parties to share Information for the purposes specified at clause 2.

Acceptance

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

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

Peter Mersi
Commissioner
Inland Revenue

Date _____

For and on behalf of the **Ministry of Business, Innovation and Employment**

Carolyn Tremain
Chief Executive
Ministry of Business, Innovation and Employment

Date _____

BACKGROUND

- A. The Government has set out its commitment to ensuring that government agencies share information as efficiently and effectively as possible.
- B. The Parties currently share a range of information, including under Current Agreements made under various sections of the TAA, each of which enable them to share specified information for specified purposes. MIB also shares information with IR on request under section 17B of the TAA.
- C. The Parties wish to replace the Current Agreements (and the current arrangements under section 17B of the TAA) with one approved Information Sharing Agreement under section 18E(2) of the TAA and Part 7 of the Privacy Act 2020.
- D. The approved Information Sharing Agreement will authorise the Parties to share the information that they currently share, and additional information, both proactively and on request, for a broader range of purposes, as specified at clause 2.
- E. The Parties agree to enter into Operational Protocols pursuant to this Agreement that replace (and in some cases, add to) the Current Agreements, with effect from the date this Agreement comes into force. They will reflect the new legislative authority for the sharing of Information, and set out the operational arrangements for the sharing of Information.
- F. Under [an amendment Act] IR will facilitate the amendment or repeal the provisions of the TAA that currently authorise the sharing of serious offence-related Information between the Parties (as referred to at paragraph B), with effect from the date that this Agreement comes into force.

TERMS

1. Defined Terms

- (a) In this Agreement, including the Background, unless the context otherwise requires:

Adverse Action has the meaning specified in section 177 of the Privacy Act 2020.

Agreement means this Information Sharing Agreement between the Parties that is made under section 18E(2) of the TAA and Part 7 of the Privacy Act 2020 and is approved by Order in Council, and includes the Schedules, Annexes, and any amendments made by the Parties.

Authorised Staff in relation to the Parties, means those persons employed or engaged by the Parties who are authorised to send or receive Information under this Agreement.

BCB means the Small Business Services unit within MBIE's Business and Consumer Branch.

For the avoidance of doubt, a reference to BCB includes the functions and duties that are contained within that branch on the commencement of this Agreement under any other rearrangement of those functions or duties.

Chief Executive means the Chief Executive of MBIE.

Commissioner has the meaning specified in section 3(1) of the TAA.

Current Agreements means the agreements between the Parties on the following topics, which are in force at the date of this Agreement and that, from the date that this Agreement comes into force, will be replaced with Operational Protocols entered into under this Agreement:

- (a) supplying information about certain suspected offences under the Companies Act 1993;
- (b) provision (and review) of company and limited partnership removals and exchange of information about registered companies and limited partnerships; and
- (c) co-operation and the exchange of tax information and information on matters that affect a taxpayer's insolvency compliance between IR and ITS.

Failed Entity means:

- (a) a company that meets any of the criteria specified in section 385(1) of the Companies Act 1993; or
- (b) a limited partnership that meets any of the criteria specified in section 103D(1) of the Limited Partnerships Act 2008.

Information means the information that may be shared between the Parties under this Agreement, including Personal Information and non-Personal Information, as described in column "B" (Information to be Shared) of Schedule 1 and Annex 1 of that Schedule.

Information Sharing Agreement has the meaning specified in section 138 of the Privacy Act 2020.

IRD Number has the meaning given to "tax file number" in section 3(1) of the TAA.

Large Company has the meaning specified in section 198 of the Companies Act 1993, and includes any "large overseas company" as specified in section 198 of the Companies Act 1993.

MBIE means the Ministry of Business, Innovation and Employment.

MIB means the following units within MBIE's Market Integrity branch:

- (a) the Business Registries unit (known as the "Companies Office"), which administers the Registers
- (b) the Criminal Proceeds, Integrity and Enforcement unit (or "CPIE"), which manages criminal proceeds and undertakes compliance and

enforcement functions for the Registrars and the Official Assignee;
and

- (c) the Insolvency and Trustee Service unit (or “ITS”), which administers certain types of personal insolvency and some company liquidations, as well as the Insolvency Register.

For the avoidance of doubt, a reference to MIB includes the functions and duties that are contained within that branch on the commencement of this Agreement under any other rearrangement of those functions or duties.

Official Assignee has the meaning specified in section 3 of the Insolvency Act 2006.

Operational Protocols means the written protocols, developed by the Parties under clause 8(d), that set out the operational arrangements by which the Parties may share Information.

Order in Council means the Order in Council that approves this Agreement and that is made under sections 145 to 149 of the Privacy Act 2020, as amended from time to time.

Party means IR or MIB or BCB and **Parties** means IR and MIB and BCB.

Personal Information has the meaning specified in section 7 of the Privacy Act 2020.

Privacy Commissioner has the meaning specified in section 7 of the Privacy Act 2020.

Registers means the following registers that are administered by MIB:

- (a) Incorporated Trust Boards (Charitable Trusts) Register established under the Charitable Trusts Act 1957;
- (b) Companies Register established under the Companies Act 1993¹;
- (c) Incorporated Societies Register established under the Incorporated Societies Act 1908; and
- (d) Incorporated Societies Register established under the Incorporated Societies Act 2022.

Registrar means the Registrars of each of the Registers.

Revenue Law means the legislation referred to at section 16C(1) of the TAA.

TAA means the Tax Administration Act 1994.

¹ This register includes companies incorporated in New Zealand, Co-Operative companies and companies incorporated in other countries and registered to do business in New Zealand.

Working Day means any day of the week other than:

- (a) Saturday, Sunday, Good Friday, Easter Monday, Anzac Day, Labour Day, the Sovereign's birthday, Waitangi Day, and Te Rā Aro ki a Matariki/Matariki Observance Day; and
 - (b) if Waitangi Day or Anzac Day falls on a Saturday or a Sunday, the following Monday; and
 - (c) a day in the period commencing with 25 December in any year and ending with 15 January in the following year.
- (b) In this Agreement, unless the context requires otherwise, references to:
- (i) Clauses, Schedules, and Annexes are to clauses, Schedules, and Annexes to this Agreement;
 - (ii) the singular includes the plural and vice versa; and
 - (iii) any legislation includes any amendment to, or replacement of, that legislation and any secondary legislation made under it.

2. Purpose

The purpose of this Agreement is to authorise the Parties to share Information to assist in the performance of their functions and duties, so that they can:

- (a) improve the administration and governance of the tax system, the Registers, the criminal proceeds regime, and the insolvency regime; and
- (b) enable, and co-operate on, compliance and enforcement work, including:
 - (i) to ensure the efficient and effective prevention, detection, investigation and prosecution of offences, under the Crimes Act 1961 and legislation that either IR or MIB administers (where either Party has reasonable grounds to suspect that an offence has occurred, is occurring or will occur);
 - (ii) to ensure that appropriate penalties and administrative sanctions are imposed on individuals and entities under legislation that either IR or MIB administers;
 - (iii) to assist with decision-making and collaboration on strategic approaches to compliance work and to enforcing the obligations of common customers; and
- (c) enable the delivery of relevant information to New Zealand businesses;
- (d) enable the development of public policy (including potential costings and impact modelling for public policy proposals).

3. Information to be shared

- (a) The Parties acknowledge there is a range of different information to be shared by different units in MBIE with IR, and by IR with those different

units, for differing purposes. For that reason the Parties agree they may share and use Information in the following manner:

- (i) Each Party may share the Information set out for each category of information (signified in column "A" (Categories) of Schedule 1 and each corresponding row) as provided for in column "B" (Information to be Shared) of Schedule 1. The Information relates to both entities and individuals and includes information that is held on Registers, contact details, financial information and tax information.
 - (ii) Each Party may use the Information shared with them under clause 3(a)(i) for the corresponding purposes set out for that category in column "C" (Purpose for Use of Information) of Schedule 1.
- (b) Information sharing may be proactive or reactive, periodic (including by automated electronic means) or as matters arise, and in bulk or for a specific case.
- For example, Register information is likely to be shared proactively, regularly and in bulk, while information concerning tax status is likely to be shared reactively as matters arise for a specific case.
- (c) For the avoidance of doubt, this Agreement cannot and does not purport to override any provisions in any enactment other than any part of the Privacy Act 2020 as authorised pursuant to Part 7 of that Act.
 - (d) On request by the other Party, either Party may share any Information that can be shared under clause 3(a)(i) for the purpose of enabling the development of public policy.
 - (e) Information that is shared under clause 3(d):
 - (i) may be used only for the purpose of enabling the development of public policy; and
 - (ii) shall be anonymised information (not reasonably capable of being used to identify an individual or entity) unless it is not reasonable or practicable in all the circumstances to provide or use such anonymised information; and
 - (iii) shall not subsequently be published or disclosed (or included or used in a subsequent publication or disclosure) by either Party to a non-Party unless it is made not reasonably capable of being used to identify an individual or entity.

4. Exemptions and/or modifications to information privacy principles

For the purposes of this Agreement, information privacy principles 2, 10 and 11, which are set out in section 22 of the Privacy Act 2020, are modified (by the Order in Council) as follows:

(a) Principle 2: Source of Personal Information

It is not a breach of information privacy principle 2 for the Parties to collect Personal Information from each other for the purposes of this Agreement.

(b) Principle 10: Limits on use of Personal Information

It is not a breach of information privacy principle 10 for the Parties to use Personal Information that they obtain for one purpose for the purposes of this Agreement.

(c) Principle 11: Limits on disclosure of Personal Information

It is not a breach of information privacy principle 11 for the Parties to disclose Personal Information to each other for the purposes of this Agreement.

5. The public services that this Agreement is intended to facilitate

This Agreement intends to facilitate the following public services:

- (a) IR's administration of the tax system, including the protection of the public revenue, the integrity of the tax system and the development of public policy;
- (b) MIB's administration of the Registers, including the performance of its statutory functions, duties and powers in relation to those Registers;
- (c) MIB's enforcement and compliance activities in relation to the legislation it administers;
- (d) MIB's administration of the insolvency regime, including carrying out the functions, duties and powers of the Official Assignee; and
- (e) BCB's delivery of information to support New Zealand businesses.

6. Adverse Actions

- (a) Section 152 of the Privacy Act 2020 requires parties to an approved information sharing agreement to provide written notice to individuals before any Adverse Action is taken against them on the basis of information shared under that agreement, including details of the Adverse Action that the party proposes to take and the Personal Information about the individual on which the action is based. The notice must give those individuals 10 Working Days to dispute the correctness of the information. Section 153 of that Act allows an approved information sharing agreement to provide that a party to that agreement may give a shorter period of notice or dispense with the notice requirement.
- (b) The Parties agree to dispense with the notice requirement under section 152, in line with section 153(a)(ii), where the sharing of Personal Information under this Agreement gives either of them reasonable grounds to suspect that:
 - (i) either:
 - I. an offence has been, is being, or is likely to be committed under legislation that a Party administers; or
 - II. a person has engaged, is engaging, or is likely to engage in activity that means they may be subject to an administrative

sanction or may warrant the imposition of a penalty under legislation that a Party administers; and

- (ii) the Personal Information is relevant to the Party's decision-making on preventative, investigative or enforcement interventions related to that offence, administrative sanction or penalty; and
 - (iii) advance notification by a Party to a subject of an Adverse Action would be likely to defeat the purpose of the intervention.
- (c) The Adverse Actions that a Party may take under this Agreement are specified at Schedule 2.
- (d) Notwithstanding sub-clauses 6(a)-6(c) above, the Parties may not take any Adverse Action as a result of the sharing of Information solely for the purpose set out in sub-clause 2(d) (regarding public policy development).

7. Where members of the public can view this document

This Agreement is available for viewing by members of the public:

- (a) on the public website or websites of each Party; and
- (b) in person at IR, 55 Featherston Street, Wellington.

8. Overview of operational details

- (a) The Information will be transferred securely between the Parties using the methods specified in clause 9 and in accordance with the Operational Protocols.
- (b) The Parties will use systems and practices to confirm Information is accurate, up to date, complete, relevant, and not misleading, before relying on it. For example, they may confirm the Information with the individual or the source of the Information.
- (c) The Parties will, with some exceptions, provide written notice to individuals in advance of any Adverse Action proposed to be taken against them (see clause 6).
- (d) The Parties agree to develop written protocols that set out the operational arrangements by which the Parties may share Information.
- (e) The Parties agree that the Operational Protocols will take effect from, the date that the Order in Council comes into force.
- (f) The Operational Protocols will contain operational details about how the Parties may share Information under this Agreement, including:
 - (i) security arrangements and technical standards in relation to the transfer and use of Information, as described at clause 9 below;
 - (ii) procedures to verify an individual or entity's identity, to identify any discrepancies in the Information about that individual or entity that is held by a Party, and to update that individual or entity's records;

- (iii) provisions that specify how frequently Information is to be shared and in what format;
 - (iv) requirements in relation to the retention and disposal of Information;
 - (v) relationship principles and provisions that clarify the role of the Parties under the Operational Protocols;
 - (vi) governance processes, including processes that enable regular review of the Operational Protocols and resolution of any disputes between the Parties;
 - (vii) provisions that specify how the Operational Protocols may be amended or terminated and any requirements (such as confidentiality provisions) that continue to apply after termination; and
 - (viii) contact details for Authorised Staff.
- (g) Operational details will be included in the Operational Protocols, rather than in this Agreement, as they may need to be regularly updated over time, and they relate to matters that it is appropriate for the Parties to manage internally within their respective organisations. The Parties may provide copies of the Operational Protocols to the Privacy Commissioner either proactively or on request.
- (h) Information will only be accessible by those staff who need to use it for the purposes of this Agreement and who have signed certificates or declarations of confidentiality under the TAA if required by IR.
- (i) Each Party will be responsible for responding to requests for Personal Information as appropriate in the circumstances, in accordance with Part 4 of the Privacy Act 2020.

9. Safeguards that will be applied to protect the privacy of individuals and ensure that any interference with their privacy is minimised

(a) Security Provisions

The Parties will have mechanisms and procedures for:

- (i) the secure storage and transfer of Information in accordance with government security standards (including by encrypted USB Iron Key, SEEMail, Secure File Transfer Protocol, or B2B framework, as applicable to the particular Operational Protocol);
- (ii) the appointment of Authorised Staff;
- (iii) the training of Authorised Staff, so that they share Information appropriately and in accordance with this Agreement;
- (iv) ensuring that the Information is of adequate quality at the time it is provided to the other Party;
- (v) ensuring that the Information is used only as permitted under this Agreement.

(b) **Disclosure**

Neither Party will disclose the Information to any other agency or third party (including disclosure to other parts of MBIE), except:

- (i) where such disclosure is necessary or incidental to a Party's use of the Information, including those disclosures detailed in column "C" (Purpose for Use of Information) of Schedule 1;
- (ii) where such disclosure to other MBIE staff is reasonably necessary for a lawful business purpose connected to the purposes of this Agreement;
- (iii) where the disclosure is to the individual or entity to whom the Information relates, or to their agents or advisors; or
- (iv) as permitted or required by law.

(c) **Privacy breaches**

Each Party will be responsible for the investigation of privacy breaches as appropriate in the circumstances. Where Personal Information is found to have been inappropriately accessed or disclosed, the relevant Party's internal investigation processes will be applied. Where an internal investigation confirms the loss of, or unauthorised access to, Personal Information, the Privacy Commissioner will be notified if it is a notifiable privacy breach under Part 6 of the Privacy Act 2020.

(d) **Audit and assurance**

- (i) The Parties will assess the operation of this Agreement annually 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.
- (ii) This assessment may (as agreed by the Parties) involve a full audit or another form of assessment that is less than a full audit and that enables the exchange of letters of assurance between the Parties.
- (iii) The assessment of mechanisms and procedures for the secure storage and transfer of Information may involve completion of the security Certification and Accreditation process that is required by the Government Chief Information Officer at the Department of Internal Affairs.
- (iv) The Parties will co-operate with each other during the assessment process and will take all reasonable actions to make the required resources available.
- (v) The Lead Agency will use the results of the assessment to report on the operation of this Agreement as part of its annual report, in accordance with sections 154 to 156 of the Privacy Act 2020.

(e) **Pre-requisites for sharing Information for Prosecution Purposes**

A Party may share information for the purposes of prosecution only if it:

- (i) has reasonable grounds to suspect that an offence has been, is being, or is likely to be committed; and
- (ii) believes the information is relevant to either that Party or the other Party being able to detect, investigate, or prosecute that offence.

10. Assistance statement

The 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 Party against which the complaint should be made.

11. Security in the event of a breach

- (a) If a Party has reasonable cause to believe that any breach of any security provisions in this Agreement or the Operational Protocols has occurred or may occur, that Party may investigate that actual or suspected breach as it deems necessary.
- (b) The other Party shall ensure that reasonable assistance is provided to the investigating Party in connection with the investigation.
- (c) The investigating Party will ensure that the other Party is kept informed of any material developments.
- (d) Compliance by IR officers with this clause 11 is subject to their obligations under the TAA.
- (e) A Party may suspend its sharing of Information under clause 3(a)(i) of this Agreement to allow time for a security breach to be remedied.

12. Dispute resolution

- (a) Should any dispute arise in relation to this Agreement, the Parties will meet in good faith to attempt to resolve it as quickly as possible.
- (b) If the Parties are unable to resolve the dispute within 60 Working Days, the matter shall be referred to the Commissioner and the Chief Executive, or their delegates, for resolution.
- (c) The Parties will continue to comply with their obligations under this Agreement despite the existence of any dispute.

13. Amendments

- (a) Any amendments to this Agreement must be in writing and signed by the Commissioner and the Chief Executive, or their delegates.

- (b) Amendments to this Agreement will be made in accordance with section 157 of the Privacy Act 2020.
- (c) If the Parties are unable to agree on any amendments, the matter will be dealt with under clause 12.

14. Term and termination

- (a) This Agreement comes into force on the date on which the Order in Council comes into force and shall continue in force until the Parties agree to terminate it or the Order in Council is revoked.
- (b) A Party may, by written notice to the other Party, 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 sharing of Information under this Agreement is otherwise unlawful.
- (c) Notwithstanding clause 14(a), a Party may terminate this Agreement by giving 12 months' written notice to the other Party. For the avoidance of doubt, this sub-clause does not apply to suspension or limitation.
- (d) The obligations in the Operational Protocols that concern confidentiality and secrecy shall remain in force notwithstanding the termination of this Agreement.
- (e) If extraordinary circumstances arise (including but not limited to earthquake, eruption, fire, flood, storm or war) that prevent a Party from performing its obligations under the Agreement, the performance of that Party's obligations shall be suspended, to the extent necessary, for as long as those extraordinary circumstances prevail.

15. Departmental representatives

- (a) 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 2020 and this Agreement.
- (b) The initial contact persons are as follows:
 - (i) MBIE: National Manager, Business Registries.
 - (ii) IR: Manager, Information Sharing.
- (c) All notices and other communication between the Parties under this Agreement shall be sent to the contact persons specified above.
- (d) The contact persons set out above may be updated from time to time by written notice to the other Party and the Privacy Commissioner.

16. Precedence

This Agreement takes precedence over the Operational Protocols, to the extent of any inconsistency.

SCHEDULE 1: INFORMATION AND USE

In line with clause 3(a), the Parties may share the Information in column “B”, and may use it as provided for in column “C”:

A. Categories	B. Information to Be Shared	C. Purpose for Use of Information
<p>Category 1: Register information</p>	<p>1. MIB to give IR certain information held by the Registrars in relation to the following registers:</p> <ol style="list-style-type: none"> a. Companies Register (Companies Act 1993) b. Incorporated Societies Registers (Incorporated Societies Act 1908 and Incorporated Societies Act 2022) c. 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>See Annex 1 to Schedule 1 (below) for specific details of the types of information that MIB will provide for each register.</p>	<p>Purpose 2(a) of the 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>
<p>Category 2: Removal and restoration information</p>	<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. 	<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

	<p>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:</p> <ol style="list-style-type: none"> entity's name entity's company or limited partnership number the grounds for the objection. <p>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:</p> <ol style="list-style-type: none"> entity's name entity's company number or limited partnership number the grounds for removal, deregistration, or restoration. 	<p>deciding whether to remove, deregister, or restore the entity.</p>
Category 3: Contact details	<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> <ol style="list-style-type: none"> the entity or individual's name what IR considers to be the entity or individual's correct contact details 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> <ol style="list-style-type: none"> MIB may use the information it receives from IR: <ol style="list-style-type: none"> 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 as an alternative means of contacting an entity or individual 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> <ol style="list-style-type: none"> the affected entity or individual internal and external legal advisors a court in the course of bringing proceedings.
Category 4: Large Company information	<p>1. IR to give MIB information about companies that IR considers may be Large Companies, including:</p> <ol style="list-style-type: none"> company's name company's number company's balance date company's physical, postal and email address company's telephone number(s) which part of the statutory definition of Large Company IR considers may have been met 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> <ol style="list-style-type: none"> 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. 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> <ol style="list-style-type: none"> the affected entity and its directors internal and external legal advisors

		c. a court in the course of bringing proceedings.
<p>Category 5: Information relevant to offences and the imposition of administrative sanctions or penalties</p>	<p>Either IR or MIB may give the other:</p> <p>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:</p> <ul 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>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:</p> <ul 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. <p>3. Information about the Party's compliance and enforcement approach and activities, including:</p>	<p>Purpose 2(b) of the AISA, including the following uses:</p> <p>1. Each Party may use the information they receive from the other to:</p> <ul 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 shares 1 to 3 (in column B). <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> <ul 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.

	<ul 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. <p>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 shares 1 to 3 (above).</p>	
<p>Category 6: Failed Entity information</p>	<p>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:</p> <ul style="list-style-type: none"> a. the entity's name and contact details 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>Purpose 2(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 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 MBIE) c. a court in the course of bringing proceedings

	<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 share 1 (above).</p>	<p>d. internal legal advisors and external counsel.</p> <p>3. IR may use the information it receives from MIB to respond to requests from MIB for information under use 1 (above).</p>
<p>Category 7: Information concerning GST tax status</p>	<p>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.</p> <p>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 share 1 above) is or should be GST registered, and their GST number.</p>	<p>Purpose 2(a) of the AISA, including the following uses:</p> <p>1. IR may use the information it receives from MIB to provide GST information to MIB under share 2 (in Column B).</p> <p>2. MIB may use the information it receives from IR to ensure GST is properly accounted for in the relevant sale of property.</p>
<p>Category 8: Information relevant to bankrupts and company liquidations</p>	<p>1. MIB to give IR:</p> <ol style="list-style-type: none"> a list of persons adjudicated bankrupt, admitted to the No Asset Procedure, or entered into a Debt Repayment Order, a list of companies for which the Official Assignee has been appointed as liquidator, a list of persons who are undischarged bankrupts or bankrupts who have been annulled, and any sealed order for consent to a bankrupt regarding their employment status. <p>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:</p> <ol style="list-style-type: none"> the contact details of a bankrupt, including their last known physical address, email address and phone number 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 information about a bankrupt's employment status and any changes to that status 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 any information about a bankrupt's income any known bank accounts for a bankrupt any information about a bankrupt's assets including information relating to the transfer, sale or gift of assets by a bankrupt any information about a bankrupt's debts (including tax debts) any creditor's name and contact details, including email or postal address 	<p>Purpose 2(a) of the AISA, including the following uses:</p> <p>1. IR may use the information it receives from MIB to:</p> <ol style="list-style-type: none"> maintain its records, undertake operational activities, including monitoring taxpayers' compliance discharge their statutory functions respond to requests from MIB for information under shares 2 or 3. <p>2. MIB may use the information it receives from IR:</p> <ol style="list-style-type: none"> to support the general administration of bankruptcy estates and liquidations, including ensuring that relevant tax obligations are met 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"> affected individuals, such as the bankrupt or individual which is or was subject to another type of insolvency procedure the affected company that is or was in liquidation internal and external legal advisors a court in the course of bringing proceedings.

	<ul style="list-style-type: none"> j. any financial records/information in relation to a bankrupt k. the revenue content of tax refunds to bankrupt taxpayers l. the GST status of a bankrupt m. information about a bankrupt's Kiwi Saver fund n. information about any civil action that IR has previously taken against a bankrupt o. information about any legal proceedings concerning the bankrupt p. any information about actual or potential health and safety issues in relation to the administration of the bankruptcy q. information that a bankrupt is deceased r. information about a third party (individual or an entity) including a third party's interactions/dealings with the bankrupt <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> <ul style="list-style-type: none"> a. contact details for the directors or former directors of the company, including their last known physical address, email address and phone number b. name and contact details of any person involved in the management of the company, including their physical address, email address and phone number 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. 	
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	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 shares 2 or 3 (above).	
Category 9: Entity information enabling direct communication with New Zealand businesses	<p>1. IR to give BCB the following information about every New Zealand business:</p> <ol style="list-style-type: none"> business name, including trading name and, if applicable, the full legal name of the business or entity the business trades under business contact details, physical address, email address or other addresses an 'in business' indicator (based on evidence of recent GST or other tax filings) number of employees business age location of business (by region) SIC/ANZSIC code² segment (ie micro-business, families, individuals, significant enterprises, small-medium) business type (ie self-employed or employer) revenue (by bands) financial ratios (eg from IR10). 	<p>Purpose 2(c) of the AISA, including the following use:</p> <ol style="list-style-type: none"> 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. <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 in the course of assisting with delivery of newsletters, updates and other communications.</p>

² 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.

ANNEX 1 TO SCHEDULE 1: TYPES OF INFORMATION THAT MIB WILL PROVIDE FOR EACH REGISTER

Companies Register (Companies Act 1993)	
MIB to give IR information that is publicly available on the register including:	Contains personal information?
Companies incorporated in New Zealand:	
• Company name (previous name if any)	No
• Company New Zealand Business Number (NZBN)	No
• Company incorporation number	No
• Incorporation date	No
• Company status (e.g., registered, in liquidation, removed)	No
• Previous status (e.g., registration period and period in liquidation)	No
• Company type (e.g., New Zealand Limited company, Overseas company, Australian company)	No
• Constitution filed – Yes/No	No
• Annual Return filing month	No
• Financial Reporting Act (FRA) reporting month (if applicable)	No
• Ultimate holding company – Yes/No	No
• Ultimate holding company details (name, entity type, registration no./ID, country of registration, registered office address, if applicable)	Yes (sometimes) ³
• Current company addresses (registered office, address for service)	Yes (sometimes)
• Historic company addresses	Yes (sometimes)
• Directors' names (both current and historic)	Yes
• Directors' appointment and resignation dates	Yes
• Directors' residential addresses (both current and historic)	Yes
• If qualifying Australian based director – director's name and residential address, Australian company's name, company number, and registered office address	Yes
• Shareholders' names (both current and historic)	Yes (sometimes)
• Shareholders' start dates	Yes (sometimes)
• Shareholders' residential addresses (both current and historic)	Yes
• Former shareholders' names and vacation date as shareholder	Yes (sometimes)
• Total number of shares	No
• Share allocation for each current shareholder	Yes (sometimes)
• Additional NZBN information (if provided) - trading name(s), website(s), BIC code(s), trading area(s)	No
• Additional NZBN information (if provided and the company elects to make it available on the public register) – phone number(s), email address(es), office address, delivery address, postal address, invoice address, GST number, Australian Business Number	Yes (sometimes)
• Presenter details (for documents filed online on the register), being name and address	Yes
• Insolvency practitioner name and details (if any)	Yes
Companies incorporated overseas:	
• Company name	No
• Company number	No
• NZBN	No
• Registration date as an overseas company in New Zealand	No
• Company status	No
• Entity type	No
• Australian company number (if Australian incorporated company)	No
• Country of origin	No
• Constitution (Y/N)	No
• Annual Return filing month	No
• FRA reporting month	No
• Current and historic addresses (i.e. principal place of business)	Yes (sometimes)
• Name and address of person authorised to accept service in NZ	Yes
• Directors' names and address	Yes

³ The answer "Yes (sometimes)" indicates that, in some cases, the information to be disclosed will be personal information, but not always. For instance, a registered office address will be personal information if it is a director or shareholder's residential address, but not if it is a commercial address such as the offices of the company's lawyers or accountants.

MIB to give IR information that is <u>not</u> publicly available on the register including:	Contains personal information?
• Directors' dates and places of birth	Yes
• Directors' email addresses, contact phone/mobile numbers (if provided)	Yes
• Address for communication for the entity: PO Box, DX Exchange, or a physical address	Yes (sometimes)
• Address for communication start and end date	No
• Presenter details (for restricted documents), being IP address, email address, and name of presenter	Yes
• For overseas companies - persons authorised for service details, name, address, appointment date and resignation date	Yes

Incorporated Charitable Trust Boards Register (Charitable Trusts Act 1957)	
MIB to give IR information which is publicly available on the register including:	Contains personal information?
• Charitable Trust Board name (and previous names if any)	No
• New Zealand Business Number	No
• Incorporation number	No
• Charitable Trust Board status (registered, dissolved, in liquidation)	No
• Incorporation date	No
• Dissolution date	No
• Charities Services registration number (if applicable)	No
• Registered Office address (including historic addresses)	Yes (sometimes)
• Registered office address start/end date	No
MIB to give IR information which is <u>not</u> publicly available on the register including:	Contains personal information?
• Address for communication for the entity: PO Box, DX Exchange, or Physical Address	Yes (sometimes)
• Address for communication start/end date	No
• Contact details – email address, phone number & mobile number (if provided)	Yes (sometimes)
• Presenter details, being IP address, personal address, email and name of the presenter	Yes

Incorporated Societies Register (Incorporated Societies Act 1908)	
MIB to give IR information which is publicly available on the register including:	Contains personal information?
• Society name (and former names)	No
• New Zealand Business Number	No
• Incorporation number	No
• Registration status	No
• Date of incorporation	No
• Dissolution date	No
• Registered office address (and former addresses)	Yes (sometimes)
• Registered office address start/end date	No
• Officer name details (and former officer name details) if provided	Yes
• Officer appointment/cease date	Yes
• Union status	No
• Screen Industry Worker Organisation Registration status	No
• Charities Services registration number (if applicable)	No
MIB to give IR information which is <u>not</u> publicly available on the register including:	Contains personal information?
• AGM month	No
• Balance date	No
• Address for communication for the entity: PO Box, DX Exchange, or a Physical Address	Yes (sometimes)
• Address for communication start/end date	No
• Contact details, being email address, phone number, mobile number (if provided)	Yes (sometimes)
• Dissolution reason	No
• Presenter details, being IP address, personal address, email and name of the presenter	Yes

Incorporated Societies Register (Incorporated Societies Act 2022)	
MIB will give IR information which is publicly available on the register including:	Contains personal information?
• Society name (and former names)	No
• New Zealand Business Number	No
• Incorporation number	No
• Registration status	No
• Date of incorporation	No
• Dissolution date	No
• Registered office address (and former addresses)	Yes (sometimes)
• Registered office address start/end date	No
• Officer details, name, and address (and former officers)	Yes
• Officer appointment/cease date	Yes
• Union status	No
• Screen Industry Worker Organisation Registration status	No
• Charities Services registration number (if applicable)	No
MIB will give IR information which is <u>not</u> publicly available on the register including:	Contains personal information?
• AGM month	No
• Balance date	No
• Contact person details (name, physical/email address, telephone number)	Yes
• Dissolution reason	No
• Presenter details, including IP address, personal address, email and name of the presenter	Yes

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SCHEDULE 2: ADVERSE ACTIONS

1. The type of Adverse Action that a Party may take is dependent on:
 - (a) the immediacy of the action required; and
 - (b) the nature and value of the Information that it receives from the other Party when considered alongside the facts of the case and the information that it already holds.
2. The types of Adverse Action that MIB may take are steps to investigate and enforce the obligations of entities and individuals under legislation that is administered within MIB (currently or in the future), including the Companies Act 1993, the Limited Partnerships Act 2008, and the Insolvency Act 2006.
3. The steps referred to at clause 2 of this Schedule 2 include, but are not limited to:
 - (a) investigation; and
 - (b) prosecution; and
 - (c) consideration of administrative sanctions and penalties under legislation that is administered by MIB (currently or in the future), including the Companies Act 1993, Limited Partnerships Act 2008, and the Insolvency Act 2006.
4. The types of Adverse Action that IR may take are steps to assess and enforce the obligations of entities and individuals under the Revenue Law.
5. The steps referred to at clause 4 of this Schedule 2 include, but are not limited to:
 - (a) investigation;
 - (b) prosecution; and
 - (c) consideration of administrative sanctions and imposition of penalties under Revenue Law.
6. The Parties may use their statutory powers to support these actions.
7. The Parties will comply with all of their respective policies and guidelines as well as the Solicitor-General's Prosecution Guidelines (Guidelines), as applicable, before taking any Adverse Action. The Guidelines assist in determining:
 - (a) whether criminal proceedings should be commenced;
 - (b) what charges should be filed; and
 - (c) 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.

8. If Personal Information shared under this Agreement forms part of the prosecution's evidence in a criminal case, the Personal 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.

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