



Tax Administration (Information Sharing with Ministry of Social Development) Order 2012

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 30th day of April 2012

Present:

His Excellency the Governor-General in Council

Pursuant to section 81BA(2) of the Tax Administration Act 1994, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister of Revenue made in accordance with section 81BA(3) of that Act, makes the following order.

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Order

1 Title

This order is the Tax Administration (Information Sharing with Ministry of Social Development) Order 2012.

2 Commencement

This order comes into force on 31 May 2012.

3 Specifications for purposes of government agency communication with Ministry of Social Development

- (1) For the purposes of section 81BA(1) of the Tax Administration Act 1994 (the Act),—
 - (a) the Ministry of Social Development is specified as a government agency to which the Commissioner of Inland Revenue may communicate the information specified in subclause (2) held by the Inland Revenue Department; and
 - (b) the conditions for the communication of the information are that—
 - (i) the Commissioner of Inland Revenue and the Ministry of Social Development must comply with the memorandum of understanding entered into between them in accordance with section 81BA(1)(d) of the Act; and
 - (ii) the information must not be used for purposes other than the purposes for communication of information stated in the memorandum of understanding; and
 - (iii) the date from which the communication may take place is 31 May 2012.
- (2) The information that may be communicated is the following, in relation to beneficiaries and to those persons whom the Commissioner of Inland Revenue is aware have benefit debt:
 - (a) income details, including sources of income and employment details (including employer's name and contact details); and
 - (b) family details, including relationship details, number of dependants, and details of living arrangements; and

- (c) personal details, including name and any aliases, age, address, contact details, and bank account details; and
- (d) any relevant information about the suspicion of benefit fraud.

Rebecca Kitteridge,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 31 May 2012, specifies—

- the Ministry of Social Development (the **Ministry**) as a government agency to which the Commissioner of Inland Revenue (the **Commissioner**) may communicate information held by the Inland Revenue Department:
- the information that the Commissioner may communicate:
- the conditions that the Ministry and the Commissioner must comply with for the communication to take place.

The making of an order specifying these matters is one of the prerequisites for the Commissioner to be able to communicate information to another government agency under section 81BA(1) of the Tax Administration Act 1994. Provided that the other prerequisites set out in that provision are met (which include that the Commissioner and the Ministry have entered into a memorandum of understanding dealing with certain matters concerning the information and its communication), the effect of the order is that from 31 May 2012 the Commissioner will be able to communicate information of the type specified in the order to the Ministry on the conditions that the Commissioner and the Ministry comply with the memorandum of understanding entered into between them and that the information is not used for purposes other than the purposes set out in that memorandum. The information that may be communicated relates only to beneficiaries and to those persons whom the Commissioner is aware have benefit debt.

The regulatory impact statement relating to this order is available on the Inland Revenue Department's Internet site.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 3 May 2012.
This order is administered by the Inland Revenue Department.
