

Certificate of secrecy

To be completed by individuals who may access, acquire or receive Inland Revenue information (except Inland Revenue employees):

- All ACC staff must sign both Part A and Part B.
- All MSD staff must sign Part B. If you're receiving information about NZ Superannuation then you must also sign Part A.
- All other individuals must sign Part B only.

Name

First name(s)

Surname

Company/organisation

Position

Postal address

Street

Town/City

Part A: In the matter of section 86 of the Tax Administration Act 1994

The above named person certifies that:

1. They have been shown, have read and have understood the provisions of section 86 of the Tax Administration Act 1994 (TAA) (a copy of this section is attached to this form) and understand that it is an offence under section 143D of the TAA to breach section 86 of the TAA.
2. They are bound to maintain and aid in maintaining the secrecy of all information that comes to their knowledge (either directly or through the agency of the Commissioner) relating to:
 - the Inland Revenue Acts, including all Acts (whether repealed or not) at any time administered by or in the department; and
 - the Accident Compensation Act 1982 and the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001; and
 - the New Zealand Superannuation Act 1974.
3. They shall not at any time communicate such information to any person except for the purpose of carrying into effect the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001, or the New Zealand Superannuation Act 1974, as the case may be.

Signature

/ /
Date

Part B: In the matter of section 87 of the Tax Administration Act 1994

The above named person certifies that:

1. They have been shown, have read and have understood the provisions of section 87 of the Tax Administration Act 1994 (TAA) (a copy of this section is attached to this form) and understand that it is an offence under section 143E of the TAA to breach section 87 of the TAA.
2. They are bound to maintain and aid in maintaining the secrecy of all restricted information that comes to their knowledge in the circumstances specified at section 87(5) of the TAA.
3. They shall not at any time communicate restricted information to any person except for any purpose for which, and to the extent to which, the Commissioner authorises such disclosure.

Signature

/ /
Date

Definitions: The terms "Commissioner", "Department", "Inland Revenue Acts" and "restricted information" are defined in section 3 of the Tax Administration Act 1994.

Sections 86 and 87 of the Tax Administration Act 1994

86. Other persons to maintain secrecy

- (1) Every person to whom this section applies shall, before the person acquires or has access to or is given any of the information referred to in subsection (5), certify in the manner prescribed in subsection (3) that the person has been shown, has read, and has understood the provisions of this section, and after that shall be bound to maintain and aid in maintaining the secrecy of all matters relating to—
 - (a) the Inland Revenue Acts, including all Acts (whether repealed or not) at any time administered by or in the department; and
 - (b) the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001; and
 - (c) the New Zealand Superannuation Act 1974—

which come to the person's knowledge through the agency of the Commissioner, and shall not, either while the person is or after the person ceases to be a person to whom this section applies, communicate such matters to any other person except for the purpose of carrying into effect the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001, or the New Zealand Superannuation Act 1974, as the case may be.
- (2) Without limiting the generality of subsection (1), no person to whom this section applies shall be required to produce in any court or tribunal any document or to divulge or communicate to any court or tribunal any matter or thing which the person may acquire or have access to or be given by way of information referred to in subsection (5), except when it is necessary to do so for the purpose of carrying into effect any provision of the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001, or the New Zealand Superannuation Act 1974, as the case may be.
- (3) The certificate referred to in subsection (1) shall be given in and form part of a bound register to be kept in a secure place as a permanent record, and shall include the full name, address, and signature of the person giving the certificate and the date on which the certificate is given, and, in other respects, shall be in such form as the Commissioner may prescribe.
- (4) The register referred to in subsection (3) shall—
 - (a) where it contains certificates given by persons mentioned in subsection (5)(a), be kept by the Accident Compensation Corporation or the Accident Rehabilitation and Compensation Insurance Corporation or the Accident Compensation Corporation; and
 - (aa) where it contains certificates given by persons mentioned in subsection (5)(aa), be kept by the Regulator; and
 - (b) where it contains certificates given by persons mentioned in subsection (5)(b), be kept by the person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under the relevant provision referred to in subsection (5)(b); and
 - (c) where it contains certificates given by persons mentioned in subsection (5)(c), be kept by the New Zealand Superannuation Corporation; and
 - (d) where it contains certificates given by persons mentioned in subsection (5)(d), be kept by the person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under the relevant provision referred to in subsection (5)(d):

provided that, when any such person, association, company, firm, body, or institution ceases to be a person, association, company, firm, body, or institution to whom or to which powers and functions are delegated or subdelegated under the relevant provision, the register kept by the person or entity, shall, as soon as practicable after that cessation, be deposited with the Commissioner.
- (5) In this section, person to whom this section applies means—
 - (a) a person who is or has been a member of, or who is or has been appointed or employed by, the Accident Compensation Corporation constituted under the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Corporation constituted under the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Compensation Corporation established under the Accident Insurance Act 1998 or continued by the Accident Compensation Act 2001; or
 - (aa) a person who is or has been appointed or employed by the Regulator under the Accident Insurance Act 1998; or
 - (b) a person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under section 18 of the Accident Compensation Act 1982 or clause 28 of Schedule 2 of the Accident Rehabilitation and Compensation Insurance Act 1992 or clause 25 of Schedule 6 of the Accident Insurance Act 1998 or clause 25 of Schedule 5 of the Accident Compensation Act 2001 and any officer, employee, or agent employed or appointed by that person, association, company, firm, body, or institution; or
 - (c) a person who is or has been a member of or who is or has been appointed or employed by the New Zealand Superannuation Corporation constituted under the New Zealand Superannuation Act 1974; or
 - (d) a person, association, company, firm, body, or institution to whom or to which powers and functions have been delegated or subdelegated under section 16 or section 17 of the New Zealand Superannuation Act 1974, and any officer, employee or agent employed or appointed by that person, association, company, firm, body, or institution,—

and who by reason of that membership, appointment, or employment, or in the course of that membership, appointment, or employment, or by reason of, or in the course of carrying out, any powers, or functions under the delegation or subdelegation, as the case may be, may acquire or have access to or be given, through the agency of the Commissioner, any information which the Commissioner has obtained or which has been disclosed to the Commissioner under—
 - (e) the Inland Revenue Acts, including all Acts (whether repealed or not) at any time administered by or in the department; or
 - (f) the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001; or
 - (g) the New Zealand Superannuation Act 1974.
- (6) For the purposes of this section, unless the context otherwise requires, every reference to the New Zealand Superannuation Act 1974 shall be deemed to include a reference to Part 1 of the Superannuation Schemes Act 1976, and every reference to the New Zealand Superannuation Corporation shall be deemed to include a reference to the National Provident Fund Board in relation to its functions under Part 1 of the Superannuation Schemes Act 1976.

87. Further secrecy requirements

- (1) Any person with access to restricted information shall—
 - (a) before he or she acquires or has access to or is given any restricted information, certify in the manner prescribed in subsection (3) that he or she has been shown, has read, and has understood the provisions of this section; and
 - (b) subsequently be bound to maintain and aid in maintaining the secrecy of all restricted information that comes to his or her knowledge, and shall not at any time communicate such information to any person, except—
 - (i) for any purpose for which, and to the extent to which, the Commissioner authorises such disclosure; or
 - (ii) in circumstances described in an information sharing agreement referred to in section 81A.
- (2) Without limiting the generality of subsection (1), no person shall be required to produce in any court or tribunal any document, or to divulge or communicate to any court or tribunal any restricted information.
- (3) The certificate referred to in subsection (1) shall be given in the form prescribed by the Commissioner, and shall include the full name, address, and signature of the person giving the certificate and the date on which the certificate is given.
- (4) The certificate shall—
 - (a) where it is given by any person referred to in section 81(4)(d), be kept by Statistics New Zealand as a permanent record;
 - (b) (Repealed)
 - (c) where it is given by any person referred to in section 81(4)(f) who is an officer or employee or agent of the Accident Rehabilitation and Compensation Insurance Corporation or the Accident Compensation Corporation, be kept by that Corporation as a permanent record;
 - (d) where it is given by any person referred to in section 81(4)(g) (being an employee of the loan manager under the Student Loan Scheme or an employee of any tertiary institution or the Secretary of Education or any employee of the Ministry of Education), be kept by the Secretary of Education as a permanent record:

- (db) where it is given by any person referred to in section 81(4)(gb), be kept by the New Zealand Customs Service as a permanent record:
 - (dc) where it is given to any authorised person (as defined in section 98(1) of the Criminal Proceeds (Recovery) Act 2009), be kept by the Commissioner as a permanent record:
 - (dd) where it is given by any person or agency referred to in an information sharing agreement, be kept by that person or agency as a permanent record:
 - (e) in any other case be kept by the Inland Revenue Department as a permanent record.
- (5) In this section, person with access to restricted information means any person who—
- (a) acquires or has access to or is given restricted information—
 - (i) through the agency of the Commissioner under any of paragraphs (d), (e), (ea), (eb), (f), (g), (gb), (gc), (h), (i) and (q) of section 81(4); or
 - (ii) by virtue of the person's access to the information processing and storage systems of the department; or
 - (iii) under an information sharing agreement referred to in section 81A; or
 - (ab) being a person, other than an Inland Revenue officer, who is employed by, or provides services to, a government agency and is required by the agency to perform their duties in a place, and with facilities, shared with Inland Revenue officers who are expected by the Commissioner to perform their duties in the place and with the facilities; or
 - (b) being a person who, by the nature of his or her physical access to the premises or the information processing and storage systems of the department may or is likely to have access to restricted information, has been required by the Commissioner to certify in the manner prescribed by subsection (3); or
 - (c) accompanies the Commissioner or an authorised officer, as permitted by section 16(2A), to a place where the person may or is likely to have access to restricted information; or
 - (d) being a person who is an officer, employee, or agent of the New Zealand Film Commission responsible for the administration of a scheme under which government screen production payments are made and who is authorised to receive information provided under section 85F; or
 - (e) being a person employed in the department responsible for the administration of the Public Records Act 2005 or a person employed by or in a repository approved under section 26 of the Public Records Act 2005, has access to public records in respect of which the department is subject to an obligation of secrecy under section 81