



9 December 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 November 2024. You requested the following:

My request relates specifically to the use of personal data for targeted online marketing by your ministry/department. I am seeking detailed information on any targeted marketing practices in the last 5 years involving personal data, particularly where individuals or groups are identified and communicated with on digital platforms. Please provide responses to the following:

1. Use of Personal Data for Targeted Marketing Campaigns

- *Please confirm if the ministry has engaged in any online marketing campaigns that used personal data to target individuals or specific demographic groups on platforms such as Meta (Facebook, Instagram), Google Ads, or similar digital advertising services.*
- *For each such campaign, please provide:*
 - *The date range of the campaign.*
 - *The nature of the targeted audience (e.g., by age, location, interest).*
 - *The types of personal data used to define these audiences.*
 - *The third-party platforms or services involved.*

2. Methodology and Data Types for Targeting

- *Describe the specific data categories used for targeted marketing (e.g., demographic data, browsing behaviors, metadata) and how they were obtained.*
- *Clarify whether any information shared for marketing purposes was anonymized or aggregated, and if so, what steps were taken to ensure anonymization.*

3. Agreements and Compliance with Privacy Standards

- *Provide information on any agreements with third-party platforms regarding data sharing or targeted advertising.*
- *Outline the measures taken to ensure that the ministry's targeted marketing activities comply with New Zealand's Privacy Act and other relevant data protection standards.*
- *Have there been any breaches of privacy standards? Please share details of incident if so*

4. Review or Audit of Targeted Marketing Practices

- *Has the ministry conducted any internal reviews or external audits regarding the ethical or legal considerations of using personal data for online marketing purposes?*
- *If so, please include the date of the review, its scope, and any recommendations made to address privacy or ethical issues.*

On 11 November 2024, we advised you that the answers to what Inland Revenue has been doing regarding the use of custom audience lists are publicly available on our website:

- [Inland Revenue stops using custom audience lists](#)
- [About custom audience lists](#)
- [Review and analysis of Social Media for Custom Audiences.pdf](#)
- [Final independent review.pdf](#)

Part 1 and 2: Use of Personal Data for Targeted Marketing Campaigns and Methodology and Data Types for Targeting

Please refer to the internal review, published on our website, for information regarding our use of customer information for the purpose of advertising: <https://www.ird.govt.nz/customaudiencelists>. This includes the data that may be used in campaigns. This part of your request is therefore refused under section 18(d) of the OIA, as the information requested is publicly available.

Inland Revenue has used custom audience lists since 2014 as one way to provide important updates, information and reminders to help customers get their taxes and entitlements right. We no longer use custom audience lists with social media companies.

Due to the large number of advertising campaigns, it is not reasonably practicable for us to search through each campaign and confirm the date range, nature of the targeting audience (by age, location, interest), the types of personal data used, and the third-part platforms involved. We do not hold this information in a way that enables it to be readily retrieved, and this would require significant time and resources. I can confirm, however, that the information included in a custom audience list may have included a customer's name, date of birth, city, postcode, country, phone number or email address. This information was then de-identified (hashed) within our browser before being securely uploaded to the social media platform. Please refer to page 11 onwards of our internal review for how hashing works.

As I am unable to break down each custom audience list by the detail requested, I have decided to refuse this part of your request under section 18(f) of the OIA, as the information cannot be made available without substantial collation or research.

In making my decision, I considered if narrowing the request or extending the timeframe would enable Inland Revenue to answer this part of your request. However, in this case, neither of these options would enable Inland Revenue to grant you the information requested.

I have also decided to refuse Part 2 of your request in full under section 18(d) of the OIA, as the information requested is publicly available in our internal review: [Review and Analysis of Social Media Usage](#).

Part 3: Agreements and Compliance with Privacy Standards

Social media platforms are legally obliged to comply with the policies and terms and conditions under which they provide paid services to Inland Revenue. Before using social media, we reviewed these policies and terms and conditions. The links are provided below for the social media platforms Inland Revenue has engaged with:

- [Facebook Terms of Service](#)
- [Instagram Terms of Use](#)
- [Facebook Customer List Custom Audiences Terms](#)
- [Google Terms of Service – Privacy & Terms – Google](#)
- [Google Ad Manager](#)
- [Google Platform Services Terms and Conditions](#)
- [Google Ads Data Processing Terms](#)
- [Matched Audiences - Custom Targeting for LinkedIn Ads](#)
- [LinkedIn Data Processing Agreement](#)

A privacy impact assessment helps identify whether a project will impact on people and their information, how any risk can be reduced and ensures the project complies with the Privacy Act 2020. Inland Revenue conducted a privacy impact assessment on the use of custom audience lists in 2016. In September 2024, we updated the assessment.

The privacy impact assessments are publicly available in our response to the following OIA on our '2024 responses to OIA requests' website page (www.ird.govt.nz):

- <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/october-2024/2024-10-07-privacy-impact-assessment-on-use-of-custom-audience-lists-for-advertising-campaigns.pdf?modified=20241113213843&modified=20241113213843>

A Report on Facebook's Custom Audience Product, conducted by PwC, is also publicly available on our '2024 responses to OIA requests' website page:

- <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/october-2024/2024-10-08-pwc-report-on-managements-assertion-over-custom-audiences-security-controls-aug-21-2013.pdf?modified=20241113204241&modified=20241113204241>

Two unintended disclosures were discovered during our internal review. The details of these are publicly available in our review document: [Review and Analysis of Social Media Usage](#). I am therefore refusing this part of your request under section 18(d) of the OIA.

Part 4: Review or Audit of Targeted Marketing Practices

Please refer to Part 3 of my response for the link to the privacy impact assessments conducted by Inland Revenue.

Additionally, as mentioned in the OIA response linked above, there are three internal memoranda in scope of your request containing legal advice on the decisions made by Inland Revenue to share personal details with third parties. I am withholding these documents in full under section 9(2)(h) of the OIA, to maintain legal professional privilege.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Right of review

You have the right to make a complaint to the Office of the Privacy Commissioner if you are not satisfied with our response. It can be contacted at PO Box 10094, Wellington 6143, or www.privacy.org.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Pip Knight
Service Leader, Marketing and Communications