



10 December 2024

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 November 2024. You requested the following:

Every question relates to the Data Privacy Incident and letter dated 5 November 2024, explaining to citizens their personal data had been sent to Meta by IRD.

- 1. The letter states that IRD sent the data because it needed to reach people directly to tell them they may have tax return due. IRD has everyone's contact details and can send communications directly to those citizens. What is the justification for sending citizen data to an overseas corporation to contact when IRD can contact them directly?
1a. Given IRD has the contact details of those they needed to reach in this instance, what is the true purpose of sending citizens personal data to Meta?*
- 2. Paying tax is compulsory therefore everyone must share their details with IRD. Why is there no opt-out when it comes to allowing IRD to share it's customers data?
2a. How many times has IRD sent citizen's personal data to Meta?*
- 3. Who else does IRD share citizen's personal data with? A complete list of people, agencies, companies and organisations is required.*
- 4. What are the consequences for the people involved in the sharing of this information in the Meta leak? Will those responsible be fired? Will those responsible for the policy be fired?*
- 5. In contact with your call centre on the matter, they informed me many other government organisations do the same. Does IRD officially hold the position of jumping off a cliff if their friends do too? I am expecting your prompt reply.*

Parts 1 and 2

Inland Revenue used custom audience lists on social media as one way to provide important updates, information and reminders to help customers get their taxes and entitlements right.

We are required to make every effort to contact customers about their entitlements and obligations. That requirement is included in our legislation and it's what drives our efforts to use the most effective and efficient means of communicating with people. Being able to reach people where they are active, such as social media, is vital. Traditional methods, such as email, are not

always effective on their own as unfortunately many people do not open their emails from Inland Revenue.

While there was no option to opt-out of being included in a custom audience list, customers could update their profile settings in their social media accounts if they did not want to see adverts from certain organisations. Inland Revenue no longer use custom audience lists with social media companies.

The Privacy Act 2020 (the Act) allows personal information to be used for more than one purpose. It doesn't require you to give permission every time your personal information is used or disclosed. The Act is purpose-focused not consent-focused. This means if an organisation obtains your information for one purpose, it can use it for another purpose in some circumstances.

The Tax Administration Act 1994 permits Inland Revenue to collect and use taxpayer information to carry out or support a lawful function to administer the tax system. Using social media to display tax-related messages to taxpayers (including to persons who are in debt, have due dates for payment, or telling them about entitlements) is such a function.

Where an Act of Parliament authorises an action (for example, imposing a tax, or paying an entitlement) no contract or other agreement with any affected persons is required. That is the situation here, due to the laws described above.

Inland Revenue has mature privacy practices and takes extensive measures to protect personal information. This unintended disclosure was an isolated incident, and Inland Revenue has not experienced a breach of this scale previously. We monitor for breaches, encourage staff to report incidents and have robust security measures in place.

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](#)

Regarding part 2a of your request, due to the large number of ad campaigns we carried out, it's not reasonably practicable for us to confirm how many times we have used custom audience lists with Meta. We don't hold this information in a way that enables it to be readily retrieved.

Substantial manual collation would be required, and this would require significant time and resources.

We are therefore refusing your information request under section 18(f) of the OIA, as the information cannot be made available without substantial collation.

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

Part 3

I refer to you to the internal review, *Review and Analysis of Social Media Usage for Custom Audiences*, on our website for details on which social media platforms Inland Revenue has shared information with, which specifically relates to the use of custom audiences lists (ird.govt.nz/custom-audience-lists).

Inland Revenue has information sharing agreements with various agencies. These can be found on our website, as well as our published summaries of Memoranda of Understanding about information sharing that Inland Revenue conducts with various other government agencies. The links are as follows:

- [Approved information sharing agreements \(ird.govt.nz\)](http://ird.govt.nz)
- [Memoranda of Understanding summaries \(ird.govt.nz\)](http://ird.govt.nz)

I am therefore refusing this part of your request under section 18(d) of the OIA, as the information is publicly available.

Part 4

We have done an internal investigation into the circumstances surrounding the unintended disclosures including whether this was a Code of Conduct matter. Any actions taken as a result, including any employment related outcomes, are confidential. I am refusing this part of your request under section 9(2)(a), to protect the privacy of natural persons. We have taken steps to make certain that such disclosures will not happen again, including stopping the use of custom audience lists.

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.

Part 5

Inland Revenue consulted with other agencies on the use of custom audience lists and did not receive any confirmation that other agencies use this function. I apologise for the incorrect statement made to you on the phone.

Responding to the rest of this part of your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website).¹

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.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

¹ [Your ability to request official information | Ombudsman New Zealand](#)