



10 December 2024

[REDACTED]  
[REDACTED]

Dear [REDACTED]

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

*Principle 8 states that an organisation must check before using or disclosing personal information that it is accurate, up to date, complete, relevant and not misleading.*

*How is it relevant to share people's data with social media companies that they don't belong to? What steps did ird take to consult with the nz public as to which companies they'd signed up to, or hadn't signed up to?*

*What steps did ird take to consult with the public before sharing people's personal data for years with social media companies eg focus groups or any other form of public consultation?*

*How did ird come to the conclusion that this wasn't a notifiable breach under the harm principle when sharing hashed info of large groups of people's personal info with third party social media companies, when people like myself often put wrong details purposely such as birthdate, wrong location, and similar, when joining as a user of a social media company /social media companies, and similar info that ird shared with these third parties?*

### **How data hashing works**

Inland Revenue provided hashed information to the platforms for marketing purposes to reach particular taxpayers. Inland Revenue cannot know in advance who uses the social media platforms.

A "custom audience list" is uploaded to a secure platform after a procedure called hashing, which scrambles raw data into a fixed-size string of seemingly random characters. Inland Revenue's hashed data is matched with the platform's hashed data relating to its users. If someone didn't have an account on the platform, the data wouldn't match and would be deleted. More information about how hashing works can be found on page 11 onwards in our internal review, *Review and Analysis of Social Media Usage for Custom Audiences*, on our website: [www.ird.govt.nz/customaudiencelists](http://www.ird.govt.nz/customaudiencelists).

We no longer use custom audience lists with social media companies.

Inland Revenue did not consult with the public before using custom audience lists for marketing purposes. Therefore, your request for the steps Inland Revenue took to consult with the public is refused under section 18(g) of the OIA, as the information requested is not held.

### **Sharing information with third parties**

The Privacy Act 2020 allows personal information to be used for more than one purpose. It doesn't require individuals to give permission every time their personal information is used or disclosed. The Act is purpose-focused not consent-focused. This means if an organisation obtains individual's 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.

Additionally, 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. If you are interested, the links are provided below:

- [Facebook Terms of Service](#)
- [Instagram Terms of Use](#)
- [Facebook Customer List Custom Audiences Terms](#)
- [Facebook Data Processing 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](#)

### **Privacy breach**

Section 112 of the Privacy Act 2020 defines a notifiable breach as a privacy breach that it is reasonable to believe has caused serious harm to an affected individual or individuals or is likely to do so. Section 113 then sets out factors that must be considered when assessing whether a privacy breach is likely to cause serious harm.

These factors include whether the personal information is sensitive in nature, the nature of the harm that may be caused and the person or body that has obtained the information.

The information in the data file sent to Meta to fix a troubleshooting issue with a custom audience list – that resulted in the privacy breach – was not sensitive in nature. The breach was contained

as Meta confirmed that when the case was closed, it no longer had access to the file. It guaranteed the data would be automatically deleted within 48 hours. We do not believe the information in the file was used for any other purpose by Meta. We have no reason to believe that anyone has, or is likely to have, suffered serious harm as a result of this breach.

Further information is available in the report on our website: [ird.govt.nz/customaudiencelists](https://ird.govt.nz/customaudiencelists).

### **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](mailto: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](mailto:info@ombudsman.parliament.nz).

If you choose to have an internal review, you can still ask the Ombudsman for a review.

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](https://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may 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**