



10 December 2024



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 November 2024. You requested the following (numbered for ease of response):

- 1. A copy of internal correspondence, emails, or file notes directly relating to the processing of my OIA requests to Inland Revenue on the topic of social media advertising. There were two requests made earlier this year and one request made in July 2022.*
- 2. Any internal correspondence or emails created in September 2024 as a result of responding to media enquiries on Inland Revenue's social media advertising practices.*
- 3. A copy of briefings or memoranda presented to the Revenue Minister in 2024 on IRD's use of custom audience lists on social media platforms.*

For context on request one, this relates to OIA requests I have made in my capacity as a reporter at TVNZ.

Part 1

Your request for internal correspondence relating to the processing of your OIA requests is refused under section 9(2)(g)(i) of the OIA, to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty.

Part 2

We have interpreted your request to be for emails created by Inland Revenue's media team in September 2024 to respond to media queries. We have identified 17 emails in scope of your request, which I am releasing to you in part as outlined in Table 1 below and attached as **Appendix A**.

Some email and direct contact information of Inland Revenue staff members, and details of external parties have been withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons. Out of scope information has been redacted as "not in scope".

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested in parts 1 and 2 of your request, is outweighed by the public interest. In this instance, I do not consider that to be the case.

Table 1: Emails created by the media team to respond to media queries

| Item | Date | Document | Decision |
|------|-------------------|---|---|
| 1. | 6 September 2024 | RE: 9(2)(a) further questions re IRD, facebook and hashing | Partially released. Out of scope information redacted. |
| 2. | 6 September 2024 | RE: 9(2)(a) further questions re IRD, facebook and hashing | Partially released. Out of scope information redacted. |
| 3. | 9 September 2024 | FW: Heads up - media response | Partially released. |
| 4. | 9 September 2024 | RE: 9(2)(a) further questions re IRD, facebook and hashing | Partially released. |
| 5. | 9 September 2024 | FW: [EXTERNAL] - RE: 9(2)(a) further questions re IRD, facebook and hashing | Partially released. |
| 6. | 9 September 2024 | FW: 9(2)(a) request | Partially released. |
| 7. | 9 September 2024 | FW: 9(2)(a) | Partially released. |
| 8. | 9 September 2024 | FW: Media Inquiry | Partially released. |
| 9. | 9 September 2024 | FW: Media request: Social media data sharing | Partially released. |
| 10. | 9 September 2024 | Heads up - media response to media queries following RNZ privacy data story | Partially released. |
| 11. | 9 September 2024 | RE: 3 media queries for sign off | Partially released. |
| 12. | 9 September 2024 | question | Partially released. |
| 13. | 9 September 2024 | RE: Official Information Act request | Partially released. |
| 14. | 16 September 2024 | FW: Media request: Social media ad complaints RE: Inland Revenue OIA response | Partially released. |
| 15. | 17 September 2024 | RE: Media request: Social media ad complaints RE: Inland Revenue OIA response | Partially released. |
| 16. | 17 September 2024 | FW: Media request: Social media ad complaints RE: Inland Revenue OIA response | Partially released. |

| Item | Date | Document | Decision |
|------|-------------------|---|---------------------|
| 17. | 18 September 2024 | RE: Heads up - response sent to 9(2)(a) | Partially released. |

Part 3

I have identified 2 documents in scope of your request for briefings or memoranda provided to the Minister of Revenue in 2024 on Inland Revenue's use of custom audience lists on social media platforms, as outlined in Table 2 below.

Item 1 is refused under section 18(d) of the OIA, as the information is publicly available on Inland Revenue's website on the "2024 response to OIA requests" page at: <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/october-2024/2024-10-08-custom-audience-lists-for-advertising-minister-privacy-commissioner-moj-crown-law.pdf>

I am releasing Item 2 to you in full, enclosed as **Appendix B**.

Table 2: Briefings or memoranda provided to the Minister of Revenue in 2024

| Item | Date | Document | Decision |
|------|------------------|---|------------------------------|
| 1. | 9 September 2024 | BN2024/369: The use of Custom Audience list on social media platforms | Refused under section 18(d). |
| 2. | 1 November 2024 | BN2024/444: Custom audience lists – internal review | Released in full. |

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.

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) 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 & Communications

Appendix A

Document 1

From: [Media Queries](#)
To: [Kieran Burlace](#); [Pip Knight](#)
Cc: [Rowan McArthur](#)
Subject: FW: s 9(2)(a) further questions re IRD, facebook and hashing
Date: Friday, 6 September 2024 10:05:00 am

Hi Kieran,

s 9(2)(a) has come back with some additional comments. I don't think it warrants an interview but it may be worth some written messages. Can you please help with this?


Cheers,

Gay.


From: s 9(2)(a)
Sent: Friday, September 6, 2024 9:39 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: s 9(2)(a) further questions re IRD, facebook and hashing

External Email CAUTION: Please take **CARE** when opening any links or attachments.

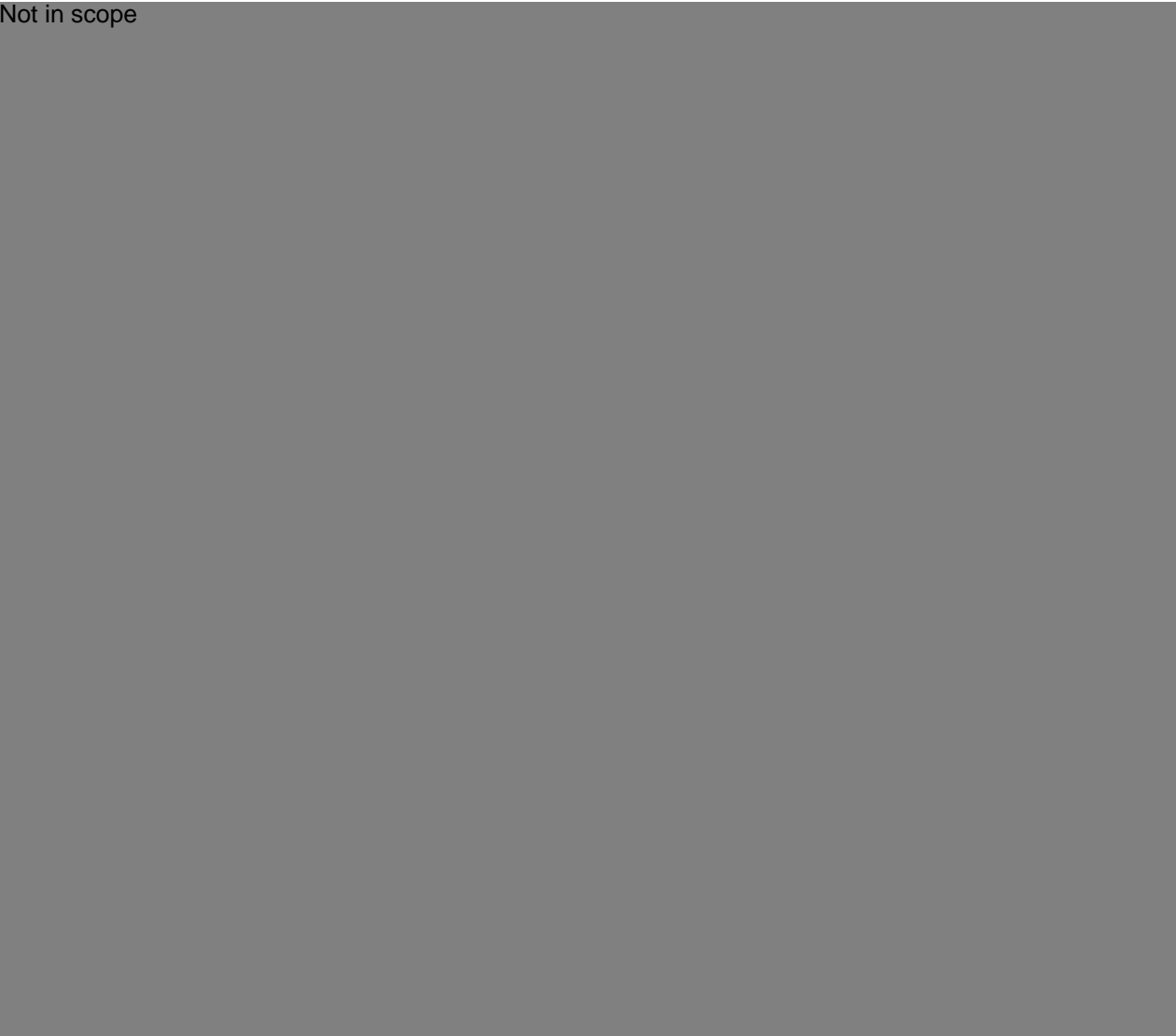
s 9(2)(a)



s 9(2)(a)



Not in scope



Document 2

From: [Gay Cavill](#)
To: [Pip Knight](#)
Cc: [Rowan McArthur](#); [Kieran Burlace](#)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing
Date: Friday, 6 September 2024 12:41:00 pm

I will send it then. Cheers.

From: Pip Knight s 9(2)(a)
Sent: Friday, September 6, 2024 11:52 AM
To: Gay Cavill s 9(2)(a); Leilana Walker s 9(2)(a) Kieran Burlace s 9(2)(a) David Cartwright s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: Re: s 9(2)(a) further questions re IRD, facebook and hashing

I am.

Get [Outlook for iOS](#)

From: Gay Cavill s 9(2)(a)
Sent: Friday, September 6, 2024 11:32:45 AM
To: Pip Knight s 9(2)(a) Leilana Walker s 9(2)(a) Kieran Burlace s 9(2)(a); David Cartwright s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

OK so with that changed you are happy with it?

From: Pip Knight s 9(2)(a)
Sent: Friday, September 6, 2024 11:31 AM
To: Gay Cavill s 9(2)(a) Leilana Walker s 9(2)(a) Kieran Burlace s 9(2)(a) David Cartwright s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a); Aaron Parker s 9(2)(a)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

My only concern is the sentence around hashing – I've marked it up below... I think we should not insinuate that we hash the data...

Otherwise looks great.

From: Gay Cavill s 9(2)(a)

Sent: Friday, September 6, 2024 11:25 AM

To: Pip Knight s 9(2)(a) Leilana Walker s 9(2)(a) Kieran Burlace s 9(2)(a) David Cartwright s 9(2)(a)

Cc: Rowan McArthur s 9(2)(a) Aaron Parker s 9(2)(a)

Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

How's this?

Hello s 9(2)(a),

As previously stated Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

Audience lists up to 500,000 are not the norm. But could be used for something like individual tax assessments when IR needs to get reminders out to many customers.

Inland Revenue is not "giving up taxpayer details". When we say between 30-50 audience lists a month, that's mainly due to things like student loan work which has multiple segments, so we split them out for more targeted/relevant messages. These are updated monthly due to movements overseas or back to NZ.

The data is hashed ~~prior to being~~ when uploaded to Facebook, Instagram, or LinkedIn. We do not share any customer details directly with them.

Each social media platform has its own privacy principles in place that it must adhere to. These privacy principles were reviewed by Inland Revenue to ensure that customer information is protected and only used for the intended purpose.

Inland Revenue is satisfied that the social media platforms handle customer information responsibly and that this information is deleted when the hashing process has been completed.

Cheers,

Gay.

From: Pip Knight s 9(2)(a)

Sent: Friday, September 6, 2024 11:04 AM

To: Leilana Walker s 9(2)(a) Kieran Burlace s 9(2)(a)

Media Queries <MediaQueries@ird.govt.nz>; David Cartwright s 9(2)(a)

Cc: Rowan McArthur s 9(2)(a); Aaron Parker s 9(2)(a)

Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

Thank you

From: Leilana Walker s 9(2)(a)

Sent: Friday, September 6, 2024 11:02 AM

To: Pip Knight s 9(2)(a) Kieran Burlace s 9(2)(a); Media

Queries <MediaQueries@ird.govt.nz>; David Cartwright s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a) Aaron Parker s 9(2)(a)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

Attached is the signed response for s 9(2)(a) .

From: Pip Knight s 9(2)(a)
Sent: Friday, September 6, 2024 10:57 AM
To: Kieran Burlace s 9(2)(a) ; Media Queries <MediaQueries@ird.govt.nz>;
David Cartwright s 9(2)(a) Leilana Walker s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a) ; Aaron Parker s 9(2)(a)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

Thanks Kieran and Dave.

I think we should go back and clarify that...

plus use the same response as we've used in s 9(2)(a) i.e. "Inland Revenue is satisfied that the social media platforms handle customer information responsibly and that this information is deleted when the hashing process has been completed." [@Leilana Walker](#) are you able to share the final version of s 9(2)(a) with this group? I only have the draft version.

Thanks,
Pip

From: Kieran Burlace s 9(2)(a)
Sent: Friday, September 6, 2024 10:42 AM
To: Pip Knight s 9(2)(a) Media Queries s 9(2)(a) ; David
Cartwright s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a) ; Aaron Parker s 9(2)(a)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

Morning, they've twisted the below update which came from a recent OIA.

Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

The lists are of up to 500,000 customers each, with names, DOB, address, phone, and email contacts. The data is hashed prior to being uploaded to Facebook, Instagram, or LinkedIn. We do not share any customer details directly with them.

We are not “giving up taxpayer details”. When we say between 30-50 audience lists a month, that’s mainly due to things like student loans which has multiple segments, so we split them out for more targeted/relevant messages. These are updated monthly due to movements overseas or back to NZ. Audience lists up to 500,000 are not the norm. But could be used for something like ITA when we need to get reminders out to many customers.

From: Pip Knight **s 9(2)(a)**
Sent: Friday, September 6, 2024 10:25 AM
To: Media Queries <MediaQueries@ird.govt.nz>; Kieran Burlace **s 9(2)(a)**
David Cartwright **s 9(2)(a)**
Cc: Rowan McArthur **s 9(2)(a)** Aaron Parker **s 9(2)(a)**
Subject: RE: **s 9(2)(a)** further questions re IRD, facebook and hashing

Hi all,

I’m not comfortable with this statement: “ This appears to be reportable as the IRD giving up to half a million taxpayers’ details 30-to-50 times a month to Facebook and other social media platforms, for marketing campaigns, using an anonymisation tool the top regulators in the US and Europe says does not work properly.”

[@David Cartwright](#) do you have insight into our process for custom audiences and any extra steps that we may be taking?

From: Media Queries <MediaQueries@ird.govt.nz>
Sent: Friday, September 6, 2024 10:06 AM
To: Kieran Burlace **s 9(2)(a)** ; Pip Knight **s 9(2)(a)**
Cc: Rowan McArthur **s 9(2)(a)**
Subject: FW: **s 9(2)(a)** further questions re IRD, facebook and hashing

Hi Kieran,

s 9(2)(a) has come back with some additional comments. I don’t think it warrants an interview but it may be worth some written messages. Can you please help with this?

Cheers,

Gay.

From: **s 9(2)(a)**


Sent: Friday, September 6, 2024 9:39 AM

To: Media Queries <mediaqueries@ird.govt.nz>


Subject: s 9(2)(a) further questions re IRD, facebook and hashing

External Email CAUTION: Please take **CARE** when opening any links or attachments.


s 9(2)(a)



s 9(2)(a)



Not in scope



Document 3

From: [Gay Cavill](#)
To: [Pip Knight](#); [Rowan McArthur](#)
Subject: FW: Heads up - media response
Date: Monday, 9 September 2024 9:39:00 am

Just to confirm, before someone asks, that a heads up was sent to the Minister's office – as below.

Some additional information was also sent to the reporter.


Cheers,

Gay

From: Gay Cavill
Sent: Tuesday, August 27, 2024 11:56 AM
To: Alex Lockhard [s 9\(2\)\(a\)](#) Andrew Pillay
[s 9\(2\)\(a\)](#) Andrew Stott
[s 9\(2\)\(a\)](#); Carolyn Patchell [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) David Carrigan [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) Denise Wright [s 9\(2\)\(a\)](#); Gay Cavill
[s 9\(2\)\(a\)](#) [s 9\(2\)\(a\)](#)
James Grayson [s 9\(2\)\(a\)](#) [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#); Josh Green [s 9\(2\)\(a\)](#)
Lisa Barrett [s 9\(2\)\(a\)](#) Mary Craig [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) Michelle Redington [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) Mike Cunnington [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) Nathan Wright [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) Peter Mersi [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#); Pip Knight [s 9\(2\)\(a\)](#) Rowan
McArthur [s 9\(2\)\(a\)](#) Tony Morris
[s 9\(2\)\(a\)](#)
Cc: Thomas Allen [s 9\(2\)\(a\)](#) [s 9\(2\)\(a\)](#); [s 9\(2\)\(a\)](#)
[s 9\(2\)\(a\)](#) [s 9\(2\)\(a\)](#)
Subject: Heads up - media response

FYI – we received a media query from [s 9\(2\)\(a\)](#) They asked for:

[s 9\(2\)\(a\)](#)



Our response is:

Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

The lists are of up to 500,000 customers each, with names, DOB, address, phone, and email contacts. The data is hashed as it is being uploaded to Facebook, Instagram, or LinkedIn. We do not share any customer details directly with them.

The lists uploaded monthly are for things like student loans where the overseas based customer population is constantly changing with people moving overseas or returning home. We need a monthly file uploaded so our ads reach the appropriate audience.

Inland Revenue provides the hashed and fully anonymised information to the approved platforms, when placing advertisements.

Although names, email addresses, phone numbers, ages, date of birth and city/country identifiers may be used to allow the matching of advertising messages to customers, the social media channel is not given any identifiable customer information. This is because the hashing process turns personal information into an encrypted string of letters and numbers.

After hashing, the data cannot be decrypted and it's safe for the matching process to take place. All matched and non-matched hashes are deleted. We fully comply with our obligations under the Tax Administration Act 1994 and the Privacy Act 2020 to protect taxpayers' personal information.

Before IR agrees to use custom audience matching the Privacy Officer completes a privacy impact assessment and, if everything is in order, agrees for us to use Facebook/Instagram, LinkedIn, and Google.

We have rejected the use of some platforms in the past because their data security was not up to the right standards. We did not continue with custom audiences through the rejected platforms.

We also have a process for how custom audiences are uploaded. If we are running a campaign through an advertising agency, the lists are uploaded by the IR marketing team. That way the agency doesn't have access to the customer data but can set up ads and budget to be allocated to the already hashed lists within the platform.

See the paragraph on advertisements on social media here [Privacy policy \(ird.govt.nz\)](https://www.ird.govt.nz/-/media/project/ir/home/documents/privacy-policy-2022-07-11-marketing-and-advertising-costs.pdf?modified=20220815004713&modified=20220815004713)

Here are links to OIA's that have already been proactively released.

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/june-2024/2024-06-18-details-on-ir-advertising-including-privacy-impact-assessments-and-meta.pdf?modified=20240729033724&modified=20240729033724>

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/july-2022/2022-07-11-marketing-and-advertising-costs.pdf?modified=20220815004713&modified=20220815004713>

Cheers,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

W. <https://media.ird.govt.nz>



Document 4

From: [Gay Cavill](#)
To: [Pip Knight](#)
Subject: FW: s 9(2)(a) further questions re IRD, facebook and hashing
Date: Monday, 9 September 2024 10:22:00 am

Here is the email trail for the last response given to s 9(2)(a) on Friday morning. I will send the other email string shortly.

From: Gay Cavill
Sent: Friday, September 6, 2024 12:51 PM
To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: s 9(2)(a) further questions re IRD, facebook and hashing

Hello s 9(2)(a)

Inland Revenue is not "giving up taxpayer details".

Audience lists up to 500,000 are not the norm. But lists of that size could be used for something like individual tax assessments when IR needs to get reminders out to many customers.

As previously stated, Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

When we say between 30-50 audience lists a month, that's mainly due to things like student loan work which has multiple segments, so we split them out for more targeted/relevant messages. These are updated monthly due to movements overseas or back to NZ.

The data is hashed when uploaded to Facebook, Instagram, or LinkedIn.

Each social media platform has its own privacy principles in place that it must adhere to. These privacy principles were reviewed by Inland Revenue to ensure that customer information is protected and only used for the intended purpose.

Inland Revenue is satisfied that the social media platforms handle customer information responsibly and that this information is deleted when the hashing process has been completed.


Cheers,

Gay.

From: s 9(2)(a)
Sent: Friday, September 6, 2024 9:39 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: s 9(2)(a) further questions re IRD, facebook and hashing

External Email CAUTION: Please take **CARE** when opening any links or attachments.

s 9(2)(a)



Document 5

From: [Gay Cavill](#)
To: [Pip Knight](#)
Subject: FW: [EXTERNAL] - RE: s 9(2)(a) query on IRD use of social media marketing
Date: Monday, 9 September 2024 10:22:00 am

Here is the original media query.

From: Gay Cavill s 9(2)(a)
Sent: Tuesday, August 27, 2024 12:25 PM
To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: [EXTERNAL] - RE: s 9(2)(a) query on IRD use of social media marketing

Hello s 9(2)(a)

Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

The lists are of up to 500,000 customers each, with names, DOB, address, phone, and email contacts. The data is hashed as it is being uploaded to Facebook, Instagram, or LinkedIn. We do not share any customer details directly with them.

The lists uploaded monthly are for things like student loans where the overseas based customer population is constantly changing with people moving overseas or returning home. We need a monthly file uploaded so our ads reach the appropriate audience.

Inland Revenue provides the hashed and fully anonymised information to the approved platforms, when placing advertisements.

Although names, email addresses, phone numbers, ages, date of birth and city/country identifiers may be used to allow the matching of advertising messages to customers, the social media channel is not given any identifiable customer information. This is because the hashing process turns personal information into an encrypted string of letters and numbers.

After hashing, the data cannot be decrypted and it's safe for the matching process to take place. All matched and non-matched hashes are deleted. We fully comply with our obligations under the Tax Administration Act 1994 and the Privacy Act 2020 to protect taxpayers' personal information.

Before IR agrees to use custom audience matching the Privacy Officer completes a privacy impact assessment and, if everything is in order, agrees for us to use Facebook/Instagram, LinkedIn, and Google.

We have rejected the use of some platforms in the past because their data security was not up to the right standards. We did not continue with custom audiences through the rejected platforms.

We also have a process for how custom audiences are uploaded. If we are running a campaign through an advertising agency, the lists are uploaded by the IR marketing team. That way the agency doesn't have access to the customer data but can set up ads and budget to be allocated to the already hashed lists within the platform.

See the paragraph on advertisements on social media here [Privacy policy \(ird.govt.nz\)](#)

Here are links to OIA's on this topic that have already been proactively released.

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/june-2024/2024-06-18-details-on-ir-advertising-including-privacy-impact-assessments-and-meta.pdf?modified=20240729033724&modified=20240729033724>

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/july-2022/2022-07-11-marketing-and-advertising-costs.pdf?modified=20220815004713&modified=20220815004713>

Cheers,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

mediaquerie@ird.govt.nz

W. <https://media.ird.govt.nz>



From: s 9(2)(a)

Sent: Friday, August 23, 2024 1:40 PM

To: Gay Cavill s 9(2)(a)

Subject: RE: [EXTERNAL] - RE: s 9(2)(a) query on IRD use of social media marketing

External Email CAUTION: Please take **CARE** when opening any links or attachments.

s 9(2)(a)

From: Gay Cavill s 9(2)(a)

Sent: Friday, 23 August 2024 12:17 PM

To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: [EXTERNAL] - RE: s 9(2)(a) query on IRD use of social media marketing

Hello s 9(2)(a)

I'll take a look in to this for you and come back to you when I have the information ready.


Cheers,

Gay.

From: s 9(2)(a)
Sent: Friday, August 23, 2024 10:31 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: s 9(2)(a) query on IRD use of social media marketing

External Email CAUTION: Please take **CARE** when opening any links or attachments.

s 9(2)(a)





Document 6

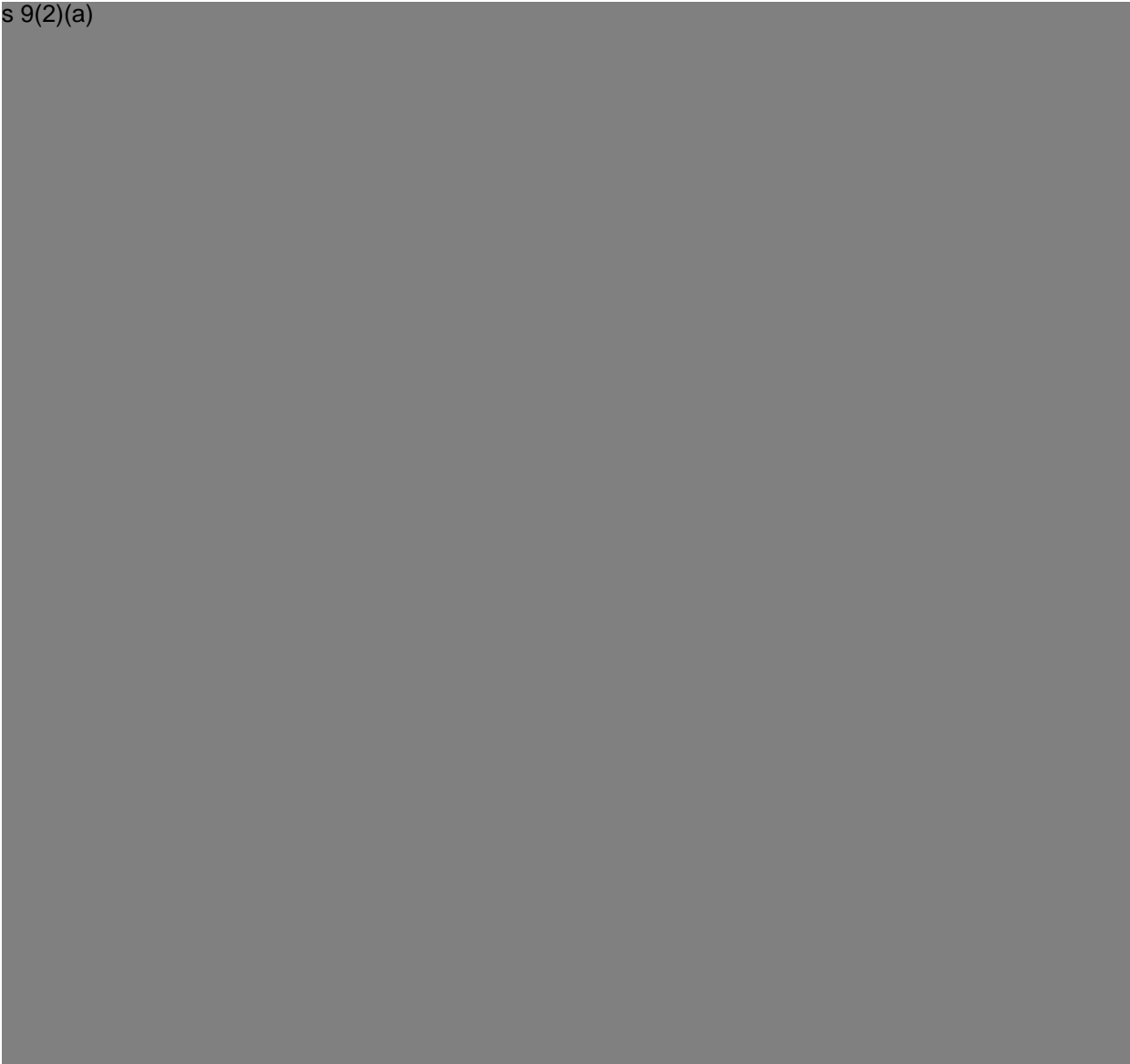
From: [Media Queries](#)
To: [Pip Knight](#); [Kieran Burlace](#)
Cc: [Rowan McArthur](#)
Subject: FW: s 9(2)(a) request
Date: Monday, 9 September 2024 10:44:00 am

And another question on this. I am planning to send a combo of the two statements we sent s 9(2)(a) – you ok with that?

From: s 9(2)(a)
Sent: Monday, September 9, 2024 10:28 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: s 9(2)(a) request

External Email CAUTION: Please take **CARE** when opening any links or attachments.

s 9(2)(a)



Document 7

From: [Gay, Gavil](#)
To: [Pip Knight](#); [Kieran Burlace](#); § 9(2)(a)
Cc: [Rowan McArthur](#)
Subject: FW: § 9(2)(a)
Date: Monday, 9 September 2024 11:17:00 am

Here is my proposed response for § 9(2)(a)

Hello § 9(2)(a)

To answer your specific questions first – There isn't a list as such of customers but student loans and individual income tax assessments are two examples. With student loan customers we try to separate them into different groups e.g. those based overseas, those within New Zealand who are self-employed and/or those based in New Zealand earning salary and wages. This allows for a more relevant/targeted post and call to action for them.

Hashing is a type of cryptographic security method which turns the information in our customer list into randomised code and cannot be reversed so identities are protected. For example, John.doe@ird.govt.nz may come out hashed as wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxM=. Meta uses this hashed information and compares it to its own hashed information to build custom audiences.

As background, here are the two responses we sent to § 9(2)(a)

"Inland Revenue is not "giving up taxpayer details". Audience lists up to 500,000 are not the norm. But could be used for something like individual tax assessments when IR needs to get reminders out to many customers. As previously stated, Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

When we say between 30-50 audience lists a month, that's mainly due to things like student loan work which has multiple segments, so we split them out for more targeted/relevant messages. These are updated monthly due to movements overseas or back to NZ.

The data is hashed when uploaded to Facebook, Instagram, or LinkedIn.

Each social media platform has its own privacy principles in place that it must adhere to. These privacy principles were reviewed by Inland Revenue to ensure that customer information is protected and only used for the intended purpose.

Inland Revenue is satisfied that the social media platforms handle customer information responsibly and that this information is deleted when the hashing process has been completed."

And

"Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

The lists are of up to 500,000 customers each. The data is hashed as it is being uploaded to Facebook, Instagram, or LinkedIn. We do not share any customer details directly with them.

The lists uploaded monthly are for things like student loans where the overseas based customer population is constantly changing with people moving overseas or returning home. We need a monthly file uploaded so our ads reach the appropriate audience.

Inland Revenue provides the hashed and fully anonymised information to the approved platforms, when placing advertisements.

Although names, email addresses, phone numbers, ages, date of birth and city/country identifiers may be used to allow the matching of advertising messages to customers, the social media channel is not given any identifiable customer information. This is because the hashing process turns personal information into an encrypted string of letters and numbers.

After hashing, the data cannot be decrypted and it's safe for the matching process to take place. All matched and non-matched hashes are deleted. We fully comply with our obligations under the Tax Administration Act 1994 and the Privacy Act 2020 to protect taxpayers' personal information.

Before IR agrees to use custom audience matching the Privacy Officer completes a privacy impact assessment and, if everything is in order, agrees for us to use Facebook/Instagram, LinkedIn, and Google.

We have rejected the use of some platforms in the past because their data security was not up to the right standards. We did not continue with custom audiences through the rejected platforms.

We also have a process for how custom audiences are uploaded. If we are running a campaign through an advertising agency, the lists are uploaded by the IR marketing team. That way the agency doesn't have access to the customer data but can set up ads and budget to be allocated to the already hashed lists within the platform.

See the paragraph on advertisements on social media here [Privacy policy \(ird.govt.nz\)](#)

Here are links to OIA's on this topic that have already been proactively released.

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/june-2024/2024-06-18-details-on-ir-advertising-including-privacy-impact-assessments-and-meta.pdf?modified=20240729033724&modified=20240729033724>

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/july-2022/2022-07-11-marketing-and-advertising-costs.pdf?modified=20220815004713&modified=20220815004713>

Cheers,


Gay.

From: § 9(2)(a)
Sent: Monday, September 9, 2024 9:26 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: § 9(2)(a)

External Email CAUTION: Please take CARE when opening any links or attachments.

§ 9(2)(a)

s 9(2)(a)



Document 8

From: [Gay Cavill](#)
To: [Pip Knight](#); [Kieran Burlace](#)
Cc: [Rowan McArthur](#)
Subject: FW: Media Inquiry
Date: Monday, 9 September 2024 11:29:00 am

Here is the draft response to this [s 9\(2\)\(a\)](#). Also Anne Apineru will be calling you, they have received 17 customer concerns about privacy following the story.

"Inland Revenue is not "giving up taxpayer details". Audience lists up to 500,000 are not the norm. But could be used for something like individual tax assessments when IR needs to get reminders out to many customers.

Inland Revenue generates between 30-50 custom audience lists a month which we use to target specific ads to customers on Facebook/Instagram, LinkedIn, or Google platforms.

When we say between 30-50 audience lists a month, that's mainly due to things like student loan work which has multiple segments, so we split them out for more targeted/relevant messages. These are updated monthly due to movements overseas or back to NZ.

The data is hashed when uploaded to Facebook, Instagram, or LinkedIn. Hashing is one way, not reversible. So if two hashes don't match, i.e. we send a date of birth + email address to Meta for someone not in their system, all they have is an irreversible hash - they can't decode it back to email / name / date of birth.

Each social media platform has its own privacy principles in place that it must adhere to. These privacy principles were reviewed by Inland Revenue to ensure that customer information is protected and only used for the intended purpose.

Inland Revenue is satisfied that the social media platforms handle customer information responsibly and that this information is deleted when the hashing process has been completed.

The data is hashed as it is being uploaded to Facebook, Instagram, or LinkedIn. The hashing process turns personal information into an encrypted string of letters and numbers. Hashing is a type of cryptographic security method which turns the information in our customer list into randomised code and cannot be reversed so identities are protected. For example, John.doe@ird.govt.nz may come out hashed as wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxsM=. Meta uses this hashed information and compares it to its own hashed information to build custom audiences.

After hashing, the data cannot be decrypted and it's safe for the matching process to take place. All matched and non-matched hashes are deleted. We fully comply with our obligations under the Tax Administration Act 1994 and the Privacy Act 2020 to protect taxpayers' personal information.

IR has rejected the use of some platforms in the past because their data security was not up to the right standards. We did not continue with custom audiences through the rejected platforms.

We also have a process for how custom audiences are uploaded. If we are running a campaign through an advertising agency, the lists are uploaded by the IR marketing team. That way the agency doesn't have access to the customer data but can set up ads and budget to be allocated to the already hashed lists within the platform.

See the paragraph on advertisements on social media here [Privacy policy \(ird.govt.nz\)](#)

Here are links to OIA's on this topic that have already been proactively released.

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/june-2024/2024-06-18-details-on-ir-advertising-including-privacy-impact-assessments-and-meta.pdf?modified=20240729033724&modified=20240729033724>
<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/july-2022/2022-07-11-marketing-and-advertising-costs.pdf?modified=20220815004713&modified=20220815004713>

Cheers,

Gay.

From: s 9(2)(a)


Sent: Monday, September 9, 2024 11:06 AM

To: Gay Cavill s 9(2)(a)

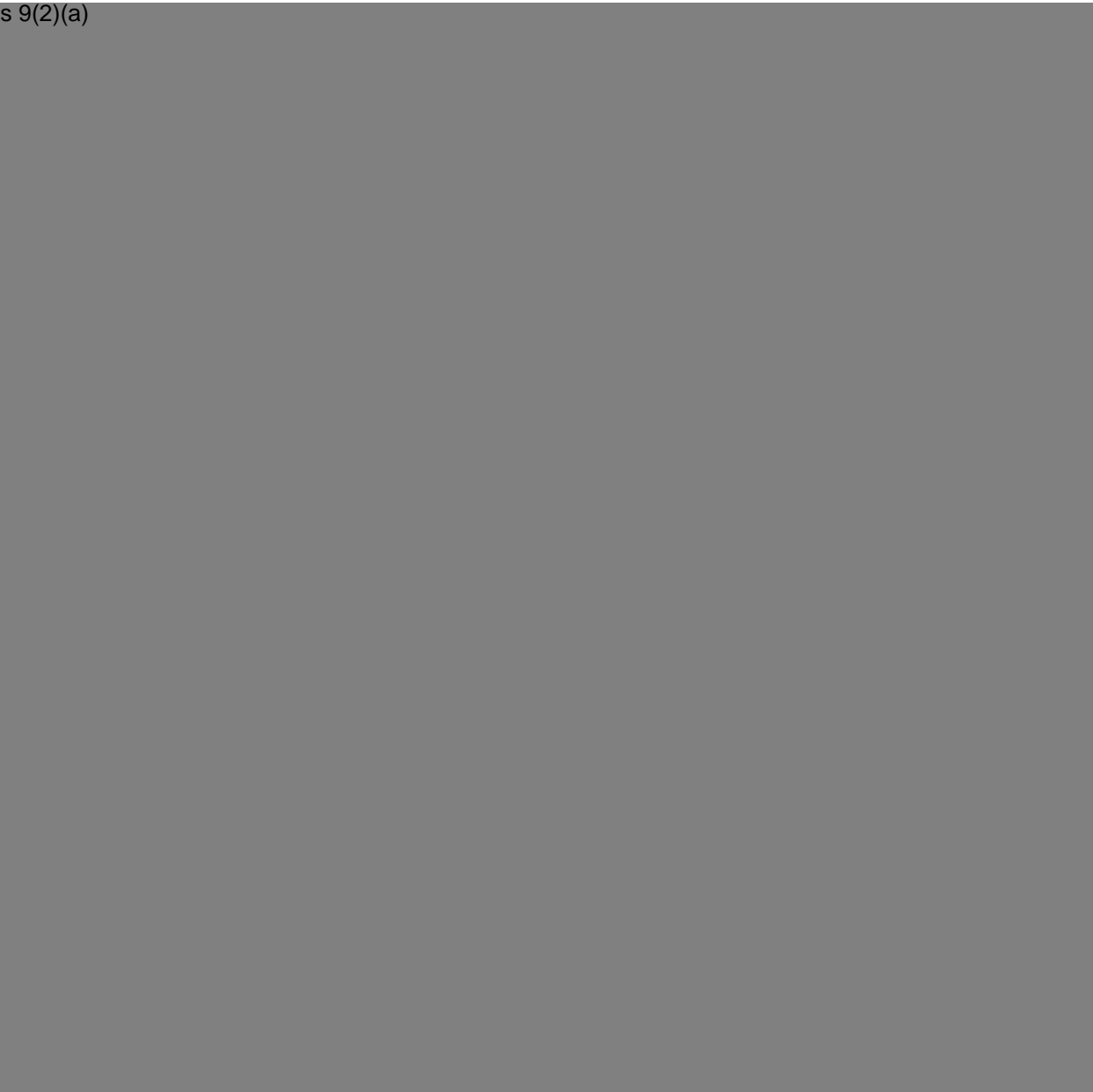
Subject: Media Inquiry

External Email CAUTION: Please take **CARE** when opening any links or attachments.

s 9(2)(a)



s 9(2)(a)



Document 9

From: [Gay Cavill](#)
To: [Pip Knight](#); [Kieran Burlace](#)
Cc: [Rowan McArthur](#)
Subject: FW: Media request: Social media data sharing
Date: Monday, 9 September 2024 12:03:00 pm
Attachments: [image001.png](#)

And another one.

From: s 9(2)(a)
Sent: Monday, September 9, 2024 11:38 AM
To: Media Queries <mediaqueries@ird.govt.nz>
Subject: Media request: Social media data sharing

External Email CAUTION: Please take **CARE** when opening any links or attachments.

Kia ora,

I'm a reporter with the 1News website.

We're working on a follow-up story to the one that RNZ ran this morning on [IRD's sharing of data with social media platforms](#). I've spoken to a privacy researcher concerned about how the data is being used. He said "we live in a very weird time that IRD thinks that this was appropriate", saying it raised ethical concerns from his perspective.

A couple of questions below, it'd be good to get a statement by the end of today.

Is IRD continuing with the practice of using custom audience lists?

Has anybody attempted to opt out of having their information shared with social media platforms? I note this was part of an OIA I did earlier this month, where it was rejected on grounds that this information didn't exist, but RNZ has reported a particular anecdote of somebody contacting IRD to opt-out.

Does it stand by the assessment that hashing fully anonymises information?


Is IRD confident in its compliance with the Privacy Act?

Thanks

s
9(2)

s 9(2)(a)

s 9(2)(a)



Document 10

From: [Gay Cavill](#)
To: [Thomas Allen](#); [s 9\(2\)\(a\)](#); [s 9\(2\)\(a\)](#); [Alex Lockhart](#); [Andrew Pillay](#); [Andrew Stott](#); [Carolyn Patchell](#); [David Carrigan](#); [Denise Wright](#); [Gay Cavill](#); [s 9\(2\)](#); [James Grayson](#); [s 9\(2\)\(a\)](#); [Josh Green](#); [Lisa Barrett](#); [Mary Craig](#); [Michelle Redington](#); [Mike Cunningham](#); [Nathan Wright](#); [Peter Mersi](#); [Pip Knight](#); [Rowan McArthur](#); [Tony Morris](#)
Cc: [s 9\(2\)\(a\)](#); [s 9\(2\)\(a\)](#)
Subject: Heads up - media response to media queries following RNZ privacy data story
Date: Monday, 9 September 2024 12:52:00 pm

FYI – several media have asked questions following the RNZ story. **None have asked for interviews and there are no plans to do any or issue a media release on this. The following comments have been sent to all who asked and coverage the mainstream media outlets.**

Here is out statement:

“For advertising purposes, Inland Revenue uploads custom audience lists securely to Meta (Facebook and Instagram), LinkedIn and Google. Inland Revenue does not upload custom audience lists to X (previously known as Twitter) or TikTok.

A custom audience list is a list of specific customers who Inland Revenue wants to target.

The data is hashed when it is uploaded meaning that it is not identifiable when it gets to the social media platform.

Hashing is a type of cryptographic security method that turns identifiers into randomised code and cannot be reversed so identities are protected. For example, John.doe@ird.govt.nz may come out hashed as `wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxsM=`. Meta, for example, uses this hashed information and compares it to its own hashed information to build custom audiences.

Inland Revenue uses custom audience lists on the social media platforms to reach relevant customers who are on these platforms. The purpose of using custom audience advertising is to increase the compliance of collecting tax revenue and dispersing payments by targeting only customers who need to see the advert. Examples of where we regularly use custom audience advertising are:

- a. Student loan customers who have debt owing. We separate these audiences into different segments for accuracy, such as those based overseas, those within New Zealand who are self-employed and those based in New Zealand earning salary and wages.
- b. GST customers who have returns and/or a debt due
- c. Income tax debt – customers who have tax debt and would benefit from setting up an instalment arrangement to manage this debt
- d. Working for Families customers who need to update their information with Inland Revenue.

Social media platforms offer a custom audience feature which allows businesses and government departments to upload information to an encrypted site for direct marketing purposes.

Each social media platform has its own privacy principles in place that it must adhere to. These privacy principles were reviewed by Inland Revenue to ensure that customer information is protected and only used for the intended purpose.

Inland Revenue is satisfied that this information is deleted when the hashing process has been completed.

Inland Revenue does not have the ability to identify customers who would like to opt out of advertising. However, customers can opt-out of being shown specific ads by editing their advertising preferences in the social platforms they use.

Inland Revenue only has access to information that is publicly available on social media platforms.

Inland Revenue continuously reviews our processes to ensure what it is doing is safe. Off the back of these enquiries and comments from the US Federal Trade Commission and European Data Protection Supervisor, we have begun looking further into the use of hashing to ensure it is still safe to use.

The following information is publicly available on our website [Privacy policy \(ird.govt.nz\)](https://www.ird.govt.nz/privacy-policy)

Why you might see a certain advertisement on social media

We may also use or disclose your information to third parties to assist us to communicate or market our services to you.

To reach groups of people with information that is relevant to them while protecting their privacy, we sometimes provide [hashed](#) and fully anonymised information to social media channels when placing advertisements. In this process, your personal information is treated with the utmost integrity by us. The social media channel is not given any identifiable information. We fully comply with our obligations under the Tax Administration Act and the Privacy Act to protect your personal information.

Also, here are links to OIA's on this topic that have already been proactively released.

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/june-2024/2024-06-18-details-on-ir-advertising-including-privacy-impact-assessments-and-meta.pdf?modified=20240729033724&modified=20240729033724>

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/july-2022/2022-07-11-marketing-and-advertising-costs.pdf?modified=20220815004713&modified=20220815004713>"

Cheers,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

mediaqueries@ird.govt.nz

W. <https://media.ird.govt.nz>



Document 11

From: [Gay Cavill](#)
To: [Pip Knight](#)
Subject: RE: 3 media queries for sign off
Date: Monday, 9 September 2024 12:33:00 pm

Cheers, I will do a heads up and send it out.

From: Pip Knight s 9(2)(a)
Sent: Monday, September 9, 2024 12:25 PM
To: Gay Cavill s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: 3 media queries for sign off

I'm happy with this, thank you.

From: Gay Cavill s 9(2)(a)
Sent: Monday, September 9, 2024 12:18 PM
To: Pip Knight s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: 3 media queries for sign off

I think we respond to all these queries with the same response, which is a slightly modified version of the information that went over to the Minister of Finance.

For advertising purposes, Inland Revenue uploads custom audience lists securely to Meta (Facebook and Instagram), LinkedIn and Google. Inland Revenue does not upload custom audience lists to X (previously known as Twitter) or TikTok.

A custom audience list is a list of specific customers who Inland Revenue wants to target.

The data is hashed when it is uploaded meaning that it is not identifiable when it gets to the social media platform.

Hashing is a type of cryptographic security method that turns identifiers into randomised code and cannot be reversed so identities are protected. For example, John.doe@ird.govt.nz may come out hashed as `wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxsM=`. Meta, for example, uses this hashed information and compares it to its own hashed information to build custom audiences.

Inland Revenue uses custom audience lists on the social media platforms to reach relevant customers who are on these platforms. The purpose of using custom audience advertising is to increase the compliance of collecting tax revenue and dispersing payments by targeting only customers who need to see the advert. Examples of where we regularly use custom audience advertising are:

- a. *Student loan customers who have debt owing. We separate these audiences into different segments for accuracy, such as those based overseas, those within New Zealand who are self-employed and those based in New Zealand earning salary*

- and wages.
- b. GST customers who have returns and/or a debt due
 - c. Income tax debt – customers who have tax debt and would benefit from setting up an instalment arrangement to manage this debt
 - d. Working for Families customers who need to update their information with Inland Revenue.

Social media platforms offer a custom audience feature which allows businesses and government departments to upload information to an encrypted site for direct marketing purposes.

Each social media platform has its own privacy principles in place that it must adhere to. These privacy principles were reviewed by Inland Revenue to ensure that customer information is protected and only used for the intended purpose.

Inland Revenue is satisfied that this information is deleted when the hashing process has been completed.

Inland Revenue does not have the ability to identify customers who would like to opt out of advertising. However, customers can opt-out of being shown specific ads by editing their advertising preferences in the social platforms they use.

Inland Revenue only has access to information that is publicly available on social media platforms.

Inland Revenue continuously reviews our processes to ensure what it is doing is safe. Off the back of these enquiries and comments from the US Federal Trade Commission and European Data Protection Supervisor, we have begun looking further into the use of hashing to ensure it is still safe to use.

From: Pip Knight s 9(2)(a)
Sent: Monday, September 9, 2024 11:37 AM
To: Gay Cavill s 9(2)(a); Kieran Burlace s 9(2)(a); s 9(2)(a)
s 9(2)(a) s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a); Denise Wright
s 9(2)(a); Carolyn Patchell s 9(2)(a); s 9(2)(a)
[Redacted]
Subject: RE: 3 media queries for sign off

I'm first dealing with some copy for our frontline and complaints team as we're getting a lot of inbound traffic. ☹️

From: Gay Cavill s 9(2)(a)
Sent: Monday, September 9, 2024 11:32 AM
To: Pip Knight s 9(2)(a); Kieran Burlace s 9(2)(a); s 9(2)(a)
s 9(2)(a) s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: 3 media queries for sign off

Just alerting you that there are now 3 media responses on the data hashing for sign off
s 9(2)(a)

I have emailed each to you.

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

mediaqueries@ird.govt.nz

W. <https://media.ird.govt.nz>



Document 12

From: [Gay Cavill](#)
To: s 9(2)(a)
Subject: question
Date: Monday, 9 September 2024 2:15:00 pm

Ok so here's a question from s 9(2)(a) that I don't know the answer to. So if John.doe@ird.govt.nz comes out hashed as wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxsM at our end does it come out as wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxsM at the Meta end as well when they hash it?

in other words will John.doe@ird.govt.nz come out as wLKziR/6RoXDv1MDaXLH1UNUC9nIVr97jrTnL4TcxsM no matter who or how it is hashed.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)
mediaqueries@ird.govt.nz
W. <https://media.ird.govt.nz>



Document 13

From: [Gay Cavill](#)
To: [oia](#); [Thomas Allen](#)
Cc: [Pip Knight](#); [Rowan McArthur](#)
Subject: RE: Official Information Act request
Date: Tuesday, 10 September 2024 1:04:00 pm
Attachments: [image002.png](#)
[image003.png](#)

Hello OIA colleagues,

We need to take the opportunity to give § 9(2)(a) as much information as possible about what we do, how we do it and why – even though that's not what he's asked for. Fullsome context.

Cheers,

Gay.


From: Gay Cavill § 9(2)(a)
Sent: Tuesday, September 10, 2024 12:42 PM
To: oia <oia@ird.govt.nz>
Subject: FW: Official Information Act request

Will you acknowledge or shall I?

From: § 9(2)(a)
Sent: Tuesday, September 10, 2024 12:40 PM
To: oia <oia@ird.govt.nz>
Cc: Gay Cavill § 9(2)(a)
Subject: Official Information Act request

| |
|---|
| External Email CAUTION: Please take CARE when opening any links or attachments. |
|---|

§ 9(2)(a)



Document 14

From: [Gay Cavill](#)
To: [Dawn Swan](#); [Pip Knight](#)
Cc: [Rowan McArthur](#)
Subject: FW: Media request: Social media ad complaints RE: Inland Revenue OIA response
Date: Monday, 16 September 2024 4:42:00 pm
Attachments: [image002.png](#)
[image001.png](#)

Hello Dawn,

This media query from s 9(2) Thoughts?

()

Meeting needed?

Gay.

From: s 9(2)(a)
Sent: Monday, September 16, 2024 4:28 PM
To: Media Queries <MediaQueries@ird.govt.nz>
Cc: Rowan McArthur s 9(2)(a) Gay Cavill s 9(2)(a)
Subject: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take CARE when opening any links or attachments.

Hi Gay,

Just following up on this OIA for a new story.

My deadline is 1pm tomorrow, it would be good to get a response by then.

A person has gotten in contact with 1News to say they complained about the way IRD was targeting social media ads in May this year. I've had a look at their supplied correspondence, and it was addressed to IRD's privacy officer. They also received a response on the matter.

9. It is shocking to discover that information about me has been uploaded to a social media platform. Meta, the parent of Facebook, is regarded with suspicion and caution by many people in any event. I am very cautious about what I share with this platform.
10. Further, even if the information uploaded was seemingly only uploaded for the purposes of Inland Revenue marketing, there are little controls on how Facebook, in the age of AI, would or could use this information as part of any current or future intentions to profile me.
11. I did not authorise any disclosure of my personal information to Facebook, Meta or any other company.
12. Pursuant to the Privacy Act 2020, I hereby ask for a full disclosure of what information regarding me has been uploaded to Facebook, Meta, or any other agency, including Google or others, when it was disclosed and what, if any conditions were placed on the use of that information.
13. I also reach a breach of privacy complaint against Inland Revenue for this unauthorised disclosure.

I note in my August OIA request that I requested: “Has IRD received any complaints relating to the way it shares information with social media platforms for advertising? If so, could a copy of these complaints please be provided?”

The response to my OIA on September 5 was: “Inland Revenue has not received any complaints related to the way it uses custom audience lists for targeted advertising on social media platforms.”

Does it remain IRD’s position that it has not received any complaints for the way it shares information for social media advertising?

And are there any updates on the ongoing examination of whether the tools are “still safe” to use?

Thanks

s [redacted]

9(2)

s 9(2)(a)

From: Gay Cavill s 9(2)(a)
Sent: Thursday, September 5, 2024 2:25 PM
To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: Inland Revenue OIA response

Hello s 9(2)

()

Please find attached, Inland Revenue’s Official Information Act response to your requests about sharing information with social media platforms.

Regards,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

mediaqueries@ird.govt.nz

W. <https://media.ird.govt.nz>

Document 15

From: [Gay Cavill](#)
To: [Rowan McArthur](#); [Kieran Burlace](#); [Dawn Swan](#); [Pip Knight](#); [Thomas Allen](#)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response
Date: Tuesday, 17 September 2024 9:42:00 am
Attachments: [image001.png](#)
[image002.png](#)

And I have made that phone call.

From: Gay Cavill s 9(2)(a)
Sent: Tuesday, September 17, 2024 9:41 AM
To: Rowan McArthur s 9(2)(a); Kieran Burlace s 9(2)(a); Dawn Swan s 9(2)(a); Pip Knight s 9(2)(a); Thomas Allen s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Here is the response with this added – he will of course come back with “how many?”.

“We did receive a letter in May from a customer asking for information about targeted advertising. Because it was predominantly seeking information, and because this was not an unauthorised disclosure of information, it was treated as an information request. We also told the customer in our response that there was the option for them to complain to the Privacy Commissioner if they weren’t satisfied.

The review, as you noted in your question, is ongoing and as part of that process Inland Revenue paused its use of custom audience lists last Thursday.

IR has received a number of complaints since the first story ran.”

From: Rowan McArthur s 9(2)(a)
Sent: Tuesday, September 17, 2024 9:38 AM
To: Kieran Burlace s 9(2)(a); Gay Cavill s 9(2)(a); Dawn Swan s 9(2)(a); Pip Knight s 9(2)(a); Thomas Allen s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Good point Kieran – I think we should acknowledge that, as you put it, “IR has received a number of complaints since the RNZ story ran..”

From: Kieran Burlace s 9(2)(a)
Sent: Tuesday, September 17, 2024 9:35 AM
To: Rowan McArthur s 9(2)(a); Gay Cavill s 9(2)(a); Dawn Swan s 9(2)(a); Pip Knight s 9(2)(a); Thomas Allen s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Just checking, do we need to respond to this question?

Does it remain IRD’s position that it has not received any complaints for the way it shares information for social media advertising?

Following the RNZ article, there have been a number of complaints made. While this was the position at the

time, it will have changed now?

From: Rowan McArthur s 9(2)(a)
Sent: Tuesday, September 17, 2024 9:32 AM
To: Gay Cavill s 9(2)(a); Dawn Swan s 9(2)(a) Pip Knight
s 9(2)(a) Thomas Allen s 9(2)(a)
Cc: Kieran Burlace s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Looks good to me

From: Gay Cavill s 9(2)(a)
Sent: Tuesday, September 17, 2024 9:29 AM
To: Dawn Swan s 9(2)(a) Pip Knight s 9(2)(a); Thomas Allen
s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a); Kieran Burlace s 9(2)(a)
Subject: FW: Media request: Social media ad complaints RE: Inland Revenue OIA response

Here is our planned response to the media query from s 9(2)(a), who has confirmed the customer who has been in contact with him is s 9(2)(a). Knowing that makes us able to respond to the letter received in May.

"We did receive a letter in May from a customer asking for information about targeted advertising. Because it was predominantly seeking information, and because this was not an unauthorised disclosure of information, it was treated as an information request. We also told the customer in our response that there was the option for them to complain to the Privacy Commissioner if they weren't satisfied.

The review, as you noted in your question, is ongoing and as part of that process Inland Revenue paused its use of custom audience lists last Thursday."

Cheers,

Gay.

From: Gay Cavill s 9(2)(a)
Sent: Tuesday, September 17, 2024 8:12 AM
To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

And just confirming, s 9(2) that the person who has contacted you is s 9(2)(a) ?

()

Cheers,

Gay.

From: s 9(2) s 9(2)(a)
Sent: Monday, September 16, 2024 4:50 PM
To: Gay Cavill s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take **CARE** when opening any links or attachments.

According to the documentation supplied, the complaint email was sent on May 6, 2024.

A response from IRD on May 14, 2024 from Dawn Swan - Privacy Officer, Enterprise Design & Integrity.

From: Gay Cavill s 9(2)(a)
Sent: Monday, September 16, 2024 4:45 PM
To: s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Who did they get a response from and when?

From: s 9(2)(a)
Sent: Monday, September 16, 2024 4:28 PM
To: Media Queries <MediaQueries@ird.govt.nz>
Cc: Rowan McArthur s 9(2)(a); Gay Cavill s 9(2)(a)
Subject: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take **CARE** when opening any links or attachments.

Hi Gay,

Just following up on this OIA for a new story.

My deadline is 1pm tomorrow, it would be good to get a response by then.

A person has gotten in contact with 1News to say they complained about the way IRD was targeting social media ads in May this year. I've had a look at their supplied correspondence, and it was addressed to IRD's privacy officer. They also received a response on the matter.

9. It is shocking to discover that information about me has been uploaded to a social media platform. Meta, the parent of Facebook, is regarded with suspicion and caution by many people in any event. I am very cautious about what I share with this platform.
10. Further, even if the information uploaded was seemingly only uploaded for the purposes of Inland Revenue marketing, there are little controls on how Facebook, in the age of AI, would or could use this information as part of any current or future intentions to profile me.
11. I did not authorise any disclosure of my personal information to Facebook, Meta or any other company.
12. Pursuant to the Privacy Act 2020, I hereby ask for a full disclosure of what information regarding me has been uploaded to Facebook, Meta, or any other agency, including Google or others, when it was disclosed and what, if any conditions were placed on the use of that information.
13. I also reach a breach of privacy complaint against Inland Revenue for this unauthorised disclosure.

I note in my August OIA request that I requested: *“Has IRD received any complaints relating to the way it shares information with social media platforms for advertising? If so, could a copy of these complaints please be provided?”*

The response to my OIA on September 5 was: *“Inland Revenue has not received any complaints related to the way it uses custom audience lists for targeted advertising on social media platforms.”*

Does it remain IRD’s position that it has not received any complaints for the way it shares information for social media advertising?

And are there any updates on the ongoing examination of whether the tools are “still safe” to use?

Thanks

s 9(2)(a)

s 9(2)(a)

From: Gay Cavill s 9(2)(a)
Sent: Thursday, September 5, 2024 2:25 PM
To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: Inland Revenue OIA response

Hello s 9(2)

Please find attached, Inland Revenue's Official Information Act response to your requests about sharing information with social media platforms.

Regards,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

mediaqueries@ird.govt.nz

W. <https://media.ird.govt.nz>



This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at ird.govt.nz

This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at ird.govt.nz

Document 16

From: [Gay Cavill](#)
To: [Rowan McArthur](#)
Subject: FW: Media request: Social media ad complaints RE: Inland Revenue OIA response
Date: Tuesday, 17 September 2024 1:12:00 pm
Attachments: [image001.png](#)
[image002.png](#)

From: Gay Cavill [§ 9\(2\)\(a\)](#)
Sent: Tuesday, September 17, 2024 1:12 PM
To: [§ 9\(2\)\(a\)](#)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

It means IRD has paused the uploading and creation of new custom audience lists.

From: [§ 9\(2\)\(a\)](#)
Sent: Tuesday, September 17, 2024 1:09 PM
To: Gay Cavill [§ 9\(2\)\(a\)](#) >
Cc: Rowan McArthur [§ 9\(2\)\(a\)](#)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take **CARE** when opening any links or attachments.

Thanks for this Gay, and well before the deadline.

Just want to check on the line "Inland Revenue paused its use of custom audience lists last Thursday"

Does this mean IRD has paused the uploading and creation of new custom audience lists? Or does it mean they are no longer running ads using the lists that have already been generated? Does this mean it has pulled the ads which were previously running that used the custom audience lists?

From: Gay Cavill [§ 9\(2\)\(a\)](#)
Sent: Tuesday, September 17, 2024 10:41 AM
To: [§ 9\(2\)\(a\)](#)
Cc: Rowan McArthur [§ 9\(2\)\(a\)](#)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Hello [§ 9\(2\)\(a\)](#)

We did receive a letter in May from a customer asking for information about targeted advertising.

Because it was predominantly seeking information, and because this was not an unauthorised disclosure of information, it was treated as an information request. We also told the customer in our response that there was the option for them to complain to the Privacy Commissioner if they weren't satisfied.

IR has received a number of complaints since the first story ran.

The review, as you noted in your question, is ongoing and as part of that process Inland Revenue paused its use of custom audience lists last Thursday.

Regards,

Gay.

From: s 9(2)(a)
Sent: Tuesday, September 17, 2024 9:10 AM
To: Gay Cavill s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: Re: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take **CARE** when opening any links or attachments.

Yes.

Get [Outlook for iOS](#)

From: Gay Cavill s 9(2)(a)
Sent: Tuesday, September 17, 2024 08:12
To: s 9(2)(a) s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

And just confirming, s 9(2) that the person who has contacted you is s 9(2)(a)

()

Cheers,

Gay.

From: s 9(2)(a)
Sent: Monday, September 16, 2024 4:50 PM
To: Gay Cavill s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take **CARE** when opening any links or attachments.

According to the documentation supplied, the complaint email was sent on May 6, 2024.

A response from IRD on May 14, 2024 from Dawn Swan - Privacy Officer, Enterprise Design & Integrity.

From: Gay Cavill s 9(2)(a)
Sent: Monday, September 16, 2024 4:45 PM
To: s 9(2)(a)
Subject: RE: Media request: Social media ad complaints RE: Inland Revenue OIA response

Who did they get a response from and when?

From: s 9(2)(a)
Sent: Monday, September 16, 2024 4:28 PM
To: Media Queries <MediaQueries@ird.govt.nz>
Cc: Rowan McArthur s 9(2)(a) Gay Cavill s 9(2)(a)
Subject: Media request: Social media ad complaints RE: Inland Revenue OIA response

External Email CAUTION: Please take **CARE** when opening any links or attachments.

Hi Gay,

Just following up on this OIA for a new story.

My deadline is 1pm tomorrow, it would be good to get a response by then.

A person has gotten in contact with 1News to say they complained about the way IRD was targeting social media ads in May this year. I've had a look at their supplied correspondence, and it was addressed to IRD's privacy officer. They also received a response on the matter.

9. It is shocking to discover that information about me has been uploaded to a social media platform. Meta, the parent of Facebook, is regarded with suspicion and caution by many people in any event. I am very cautious about what I share with this platform.
10. Further, even if the information uploaded was seemingly only uploaded for the purposes of Inland Revenue marketing, there are little controls on how Facebook, in the age of AI, would or could use this information as part of any current or future intentions to profile me.
11. I did not authorise any disclosure of my personal information to Facebook, Meta or any other company.
12. Pursuant to the Privacy Act 2020, I hereby ask for a full disclosure of what information regarding me has been uploaded to Facebook, Meta, or any other agency, including Google or others, when it was disclosed and what, if any conditions were placed on the use of that information.
13. I also reach a breach of privacy complaint against Inland Revenue for this unauthorised disclosure.

I note in my August OIA request that I requested: *“Has IRD received any complaints relating to the way it shares information with social media platforms for advertising? If so, could a copy of these complaints please be provided?”*

The response to my OIA on September 5 was: *“Inland Revenue has not received any complaints related to the way it uses custom audience lists for targeted advertising on social media platforms.”*

Does it remain IRD’s position that it has not received any complaints for the way it shares information for social media advertising?


And are there any updates on the ongoing examination of whether the tools are “still safe” to use?

Thanks

s

9(2)

s 9(2)(a)



From: Gay Cavill s 9(2)(a)
Sent: Thursday, September 5, 2024 2:25 PM
To: s 9(2)(a)
Cc: Rowan McArthur s 9(2)(a)
Subject: Inland Revenue OIA response

Hello s 9(2)

Please find attached, Inland Revenue's Official Information Act response to your requests about sharing information with social media platforms.

Regards,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

mediaqueries@ird.govt.nz

W. <https://media.ird.govt.nz>



This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at ird.govt.nz

This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at ird.govt.nz

This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at ird.govt.nz

This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at ird.govt.nz

Document 17

From: [Rowan McArthur](#)
To: [Gay Cavill](#)
Subject: RE: Heads up - response sent to s 9(2)(a)
Date: Wednesday, 18 September 2024 7:48:00 am

No good news in this morning's report re data story – quite the contrary . Surprised to see s 9(2)(a) hasn't published anything yet...

From: Gay Cavill s 9(2)(a)
Sent: Tuesday, September 17, 2024 6:49 PM
To: Rowan McArthur s 9(2)(a)
Subject: FW: Heads up - response sent to s 9(2)(a)

fyi

From: Gay Cavill
Sent: Tuesday, September 17, 2024 6:48 PM
To: Andrew Pillay s 9(2)(a) Andrew Stott
s 9(2)(a) ; s 9(2)(a) Carolyn
Patchell s 9(2)(a) ; Chris Gillion s 9(2)(a) ; David Carrigan
s 9(2)(a) Dawn Swan
s 9(2)(a) ; Denise Wright s 9(2)(a) s 9(2)(a)
s 9(2)(a) ; Estelle Le Lievre s 9(2)(a) ; s 9(2)(a)
s 9(2)(a) ; James Grayson s 9(2)(a)
s 9(2)(a) ; s 9(2)(a) Kirsty Gemmill
s 9(2)(a) ; Lisa Barrett s 9(2)(a) ; Mary Craig
s 9(2)(a) Michelle Redington
s 9(2)(a) ; Mike Cunnington
s 9(2)(a) Peter Mersi
s 9(2)(a) Pip Knight s 9(2)(a)
s 9(2)(a) Rowan McArthur s 9(2)(a) Thomas Allen
s 9(2)(a) ; Tony Morris s 9(2)(a)
Cc: Gay Cavill s 9(2)(a)
Subject: Heads up - response sent to s 9(2)(a)

FYI – s 9(2)(a) this evening asked:

Can IRD pls advise s 9(2)(a) if there has been any change at all in its use of lists for social media advertising, that have any effect at all on the operations s 9(2)(a) has been making enquiries about in the last couple of weeks.

So, any change at all, or bau. If a change, what is that change, why has it been made, whose data if any does it affect and in what way, what IRD activities does it effect and in what way, and for what duration/till when

We have responded with the same information sent to TVNZ and the office earlier in the day.

"Inland Revenue has received a number of complaints since the story first ran. Our review into the use of hashing is ongoing and as part of that IR has paused the creation and uploading of new custom audience lists.

The Office of the Privacy Commissioner (OPC) has contacted IR for information so it can assess if the practice of using hashing technology to de-identify information raises issues under the Privacy Act."

Cheers,

Gay.

Gay Cavill | Media Principal | Inland Revenue

s 9(2)(a)

[Redacted]

mediaqueries@ird.govt.nz

W. <https://media.ird.govt.nz>



Briefing note

Reference: BN2024/444

Date: 1 November 2024

To: Revenue Advisor, Minister of Revenue – Angela Graham
Private Secretary, Minister of Revenue – Helen Kuy
Revenue Advisor, Minister of Finance – Emma Grigg

cc: Mary Craig, Acting Commissioner
Mike Cunnington, Deputy Commissioner
James Grayson, Deputy Commissioner
Joanne Petrie, Executive Support Advisor to the Commissioner
Ane Scott, Executive Business Support to the Acting Commissioner
Governance and Ministerial Services

From: Pip Knight, Service Leader Marketing and Communications

Subject: **Custom audience lists – internal review**

Purpose

1. This briefing note provides an overview of the internal review into the use of custom audience lists. It also provides questions and answers to assist your office in responding to any queries on this issue.
2. You will receive a copy of the internal review on 4 November.

The review – key messages

3. Inland Revenue has concluded its review into the use of custom audience lists on social media platforms. On Tuesday 5 November, Inland Revenue will be sharing the findings from the review with the public via a stand-up media briefing, at 11am, at its Wellington office, Asteron.
4. We have made the decision to stop using custom audience lists in response to public concern. This means we are no longer providing customer information to social media platforms.
5. Public concern about privacy and protecting the public's perception of the integrity of the tax system are the key drivers in our decision to cease the use of custom audience lists on social media platforms.
6. Prior to the review, we believed that sufficient work had been done to ensure the security of customer details within the hashing and custom-list creation process. There is no evidence that any customer details, hashed or unhashed, have ever been used by social media platforms for anything other than the purpose agreed.

7. The terms of the agreements with Meta, LinkedIn and Google were explicit in stating that all hashed data was secured and used only for the purpose intended and then deleted within agreed timeframes.
8. The review concluded that hashing is effective as one layer of keeping information secure. In addition to hashing, the social media platforms have layers of security when transferring and storing data which means customer information has been kept safe and secure.
9. During the review we discovered two unintended disclosures which we will be informing the public of at the media briefing. We notified the Office of the Privacy Commissioner, and they have agreed that these are not a notifiable privacy breach under the Privacy Act as there is no risk of serious harm to the individuals whose details were in the file and the breach had been contained.
10. The first of the two unintended disclosures involved personal and contact information being shared to one platform as part of a troubleshooting process. This was a one-off event and no financial or tax information was shared. While this is a non-notifiable breach, meaning we do not have to notify these people of this disclosure, we have chosen to do this as it is the right thing to do.
11. The second disclosure involved sharing in an automated system-to-system process the first name, last name, and country code with a social media platform in a non-hashed format. This occurred over a longer period and was due to a process change in the information shared with the platform.
12. These disclosures are a concern which is why we are notifying those involved in the first disclosure, however they are not why we have ceased the use of custom lists.
13. We appointed an independent reviewer, Geof Nightingale to assess the review. His report will be available prior to the Press Conference.

Process for announcing the review findings

14. Below is a summary of the key actions we are taking as part of announcing the reviews findings:
 - Stand-up media briefing, at 11am on 5 November.
15. Following the stand up, the custom audience landing page on Inland Revenue's website will be updated with a summary of the review and link to The Review document. See link to website page: www.ird.govt.nz/customaudiencelists
 - Our media briefing will be published as a media release on our website.
 - Tax agents will be informed via their regular e-newsletter sent on 6 November.
16. On 6 November, customers impacted by the one-off unintended disclosure will be informed via email or letter.
17. We have ringfenced experienced frontline staff to help answer queries that may arise from the review's findings and those that have been impacted by the unintended disclosures.

Key risks

Losing trust and confidence in the tax system

18. These disclosures could impact peoples trust and confidence in Inland Revenue which is why we are being transparent at acknowledging our findings, contacting those impacted and stopping the use of custom audience lists altogether.

Government loses a key channel in reaching customers

19. Custom audience lists are a useful tool to reach out to our customers that may be entitled to support or have tax to pay. We are not aware of other government agencies using custom audience lists, however, by announcing that we are stopping this could inhibit other agencies using this tool in the future.
20. We will continue to use our other marketing channels to reach people and look at other ways to target customers without using custom audience lists. This will include using the tools already available on social media platforms that do not involve a custom audience list, i.e. using geographic targeting to reach people in certain regions.

Question and answers

Why did Inland Revenue undertake its review into Custom Audience lists?

21. In response to public concern, including media articles, OIAs and over 8,500 privacy requests, we made the decision to pause the use of custom audience lists and undertake a review of the practice.
22. Concern fell into three main categories:
 - Taxpayers are required to provide personal data for tax and social administration purposes and were concerned that they had no control over how their information might be used.
 - Taxpayers being unable to opt out of having their details provided to social media companies.
 - The security controls used (hashing) do not sufficiently de-identify people. This concern was supported by reference to a press release from the United States Federal Commission and European Regulators, sharing this concern.

Why did Inland Revenue use Custom Audience lists?

23. We are required to contact customers for a variety of reasons which supports the integrity of the tax system. We undertake a wide range of marketing techniques, helping customers know about available support, new products or when they may have a return or debt due. This helps to ensure that as many taxpayers as possible can meet their obligations or claim their entitlements.
24. Custom audience lists is just one of these techniques to reach customers with adverts relevant to their situations, such as Working for Families entitlements and Student loan due dates. We had been using custom audience lists for over ten years.

How did the two unintended disclosures happen and how many customers details were involved?

25. The first of the two unintended disclosures involved personal and contact information being shared to Meta (Facebook) support as part of a troubleshooting process.
26. On 8 February 2024, a file containing 268,000 customers' personal and contact details was shared with a Meta (Facebook) support employee without our appropriate levels of data protection applied. The information in the file contained first name, last name, email addresses, mobile numbers, date of birth, age, country, city and postcode.
27. The information was shared directly with Meta support because we were trying to fix a problem with a custom audience file. This is a file of people that we needed to reach to inform them that may have a tax bill due on 7 February 2024. The file, which had earlier been uploaded using our standard data protections, was not matching correctly, so we asked Meta support if they could help fix the problem. Meta support asked us to send the file so they could find the issue at their end. We incorrectly emailed an unprotected copy of the file to Meta support. This was a one-off incident and is outside of our normal processes.
28. While this is a non-notifiable breach, meaning we do not have to notify these people of this disclosure, we have chosen to do this as it is the right thing to do.
29. The second disclosure involved sharing the first name, last name, and country code with LinkedIn in a non-hashed format. This occurred due to a process change in the information shared with the platform. In 2020, LinkedIn updated its custom audience capabilities from just hashing and matching email addresses to also include first name, last name and country code. When we learned of this, we sought relevant approval to update our lists to include these as this would improve our match-rate. It was incorrectly assumed that the additional information would also be hashed. Only the email addresses continued to be hashed.
30. We are unable to contact the people from the second disclosure as we have not retained all the custom audience lists.

What accountability will there be for these unintended disclosures?

31. The two unintended disclosures are isolated instances. There is an internal review underway for the first instance.

Has Inland Revenue talked with other government agencies using custom audience lists?

32. No. We did reach out to some government agencies to ask if they use custom audience lists and did not learn of any using them. We are aware of private businesses who use custom audience lists.

How does Inland Revenue expect people to trust them after this?

33. Customers can and should maintain trust. The protocols around the handling of the information have been sufficient to ensure its security and there is no evidence of any intended misuse of customer details.

34. As noted, the two unintended disclosures are isolated instances. There is an internal review underway for the first instance.

What new techniques is Inland Revenue doing to reach and inform customers? Will this cost more? Is this as effective?

35. We still need to provide important updates, information and reminders to help New Zealanders get their taxes and entitlements right.
36. Custom audience lists were just one channel we used to get these updates out. There are many other ways we do this, including digital advertising or social media posts that do not use custom audiences. Customers may still see ads from Inland Revenue, including on social media channels. However, these will not be targeted using custom audience lists. Using less target methods of advertising on social media will likely cost more as we'll be reaching a wider audience.
37. We are working with our existing advertising agencies on other cost-effective ways to ensure we're reaching our customers.

How much has Inland Revenue paid to social media platforms to create custom audience lists?

38. We are unable to break down the advertising cost just on custom audience lists, however we can confirm that our early analysis for total spend on all advertising, including custom audience lists in the 2023/2024 is \$0.766m.