



16 December 2024

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 November 2024. You requested the following:

- 1. The total times adult entertainment websites have been blocked by your agency's web filter, on staff devices or any work environment. -If you require a list to search this, please use your own discretion.*
- 2. A breakdown of these figures by month.*

On 19 November 2024, you clarified your request to be for the number of blocked access attempts to adult entertainment sites that are categorised as 'pornographic' via Inland Revenue issued laptops in the last 3 years. As per section 15 (1AA) of the OIA, your request has been treated as a new request for the purpose of calculating the maximum statutory timeframe for response.

Background

Inland Revenue's web proxy categorises websites based on the service providers categorisation model. Categorisation is not always accurate, and misclassifications happen frequently.

Please note that some staff require access to sites categorised as 'pornographic' as part of their work duties to ensure the integrity of the tax system. If they attempt to access sites that Inland Revenue hasn't previously approved, this access attempt would be blocked and recorded and is therefore part of the total blocked attempts count.

The blocked attempts count also include instances where users accessed personal emails on their Inland Revenue issued laptops and these personal emails loaded content from sites categorised as 'pornographic', but the site itself was not visited by the user.

Sites categorised as 'pornographic' often register domains which are similar to those of commonly used websites, such as search engines. So, the count also includes attempts to access commonly used websites, such as search engines, that were mistyped as per the examples below.

Examples of sites that are categorised as 'pornography' by the web proxy include:

- ggogle.com (similar name to common website)
- yoyoutube.com (similar name to common website)
- pat.pat.com (similar name to common website)
- blackstag.nz (misclassified)
- hairandbeautysupplies.com.au (misclassified)

The recorded attempts count reflects the number of times an attempt to access a site categorised as 'pornographic' was blocked. Therefore, if a user accessed a website that wasn't blocked but contained multiple blocked items (such as accessing personal email), this would be recorded as multiple access attempts.

Please note that the blocked access attempts may not have been deliberate attempts to access websites categorised as pornographic but could instead be instances of misclassification by the web proxy incorrectly flagging non-pornographic websites or input errors.

Information being released

Table 1 below outlines the number of recorded attempts to access sites with the classification 'pornographic' on Inland Revenue issued laptops, for the period May 2023 to November 2024, as at 21 November 2024.

Table 1: Number of recorded attempts to access sites with classification 'pornographic' on Inland Revenue issued laptops

Month	Number of individual access attempts
May 2023	19
June 2023	26
July 2023	40
August 2023	42
September 2023	25
October 2023	27
November 2023	38

Month	Number of individual access attempts
December 2023	7
January 2024	127
February 2024	93
March 2024	32
April 2024	15
May 2024	44
June 2024	13
July 2024	30
August 2024	30
September 2024	17
October 2024	72
November 2024	22
Total	719

Information being refused

Inland Revenue's website access records are kept for a maximum amount of 18 months. Therefore, your request for this data prior to May 2023 is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I have no grounds for believing that this information is held by another agency.

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



Stephen Lynch
Service Owner, Cyber Security Operations