



11 February 2025

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request, received by our Complaints Management Team on 26 January 2025. We have considered your request under the Official Information Act 1982 (OIA). You requested:

*Disclosure of where IRD has shared PII with any other external party without seeing consent from the taxpayer (outside of the legislated data sharing agreements).*

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

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

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

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

Where an Act of Parliament authorises an action (for example, imposing a tax, or paying an entitlement) no contract or other agreement with any affected persons is required.

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](#)

Therefore, your request for confirmation of when Inland Revenue has shared personal information without seeking consent from taxpayers is refused under section 18(g) of the OIA, as the information is not held.

### **Review and Analysis of Social Media Usage for Custom Audiences**

Inland Revenue undertook a comprehensive internal review of our use of custom audience lists in November 2024, led by our Chief Information Security Office. The review includes the third-party platforms Inland Revenue previously supplied de-identified, or hashed, customer details to for the use in targeted advertising. You can read the review on our website: <https://www.ird.govt.nz/customaudiencelists>.

You may also be interested in our media release that announced the findings of the review, which you can read here: <https://www.ird.govt.nz/media-releases/2024/inland-revenue-stops-using-custom-audience-lists>.

### **Right of review**

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

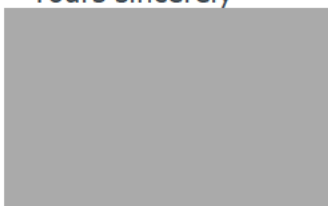
Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://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**