



12 November 2024

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 September 2024. You requested the following:

Pursuant to the Official Information Act 1982, I request the following information concerning the recent reported breach of the Privacy Act by the Inland Revenue Department (IRD) involving the release of personal information:

(<https://www.rnz.co.nz/news/national/528064/making-a-hash-of-it-the-lowdown-on-inland-revenue-and-your-data>)

- 1. A description of the privacy breach, including but not limited to the nature of the information disclosed, the method of disclosure, and the number of affected individuals or entities.
 - a. The date and time the breach occurred and the date the IRD became aware of the breach.**
- 2. Information on the internal investigation or inquiry into the privacy breach, including timelines and the names of departments or teams involved in the investigation.
 - a. Details of any disciplinary actions taken against individuals responsible for the breach, including whether any civil servants have been dismissed or reassigned.**
- 3. Any external agencies or third parties engaged to investigate or mitigate the impact of the breach.
 - a. Information on whether any money changed hands as a result of the breach, particularly concerning the exchange or sale of private information.**
- 4. Any actions taken to determine if individuals profited financially from the breach, including steps to recover funds if necessary.
 - a. Copies of all internal communications, memos, or emails relating to the breach and any actions taken to address it.*
 - b. Correspondence with affected parties, including any apologies, notifications, or compensation offered to those whose information was leaked.**

5. *Information on how the breach has been communicated to relevant oversight bodies, including the Office of the Privacy Commissioner.*
 - a. *Details of any policy changes, staff training, or security enhancements implemented to prevent future privacy breaches.*
 - b. *Any future steps being planned or considered to strengthen IRD's privacy protections and data security protocols.*
6. *Information on whether legal action has been taken or is being considered against the individuals involved in the breach.*
 - a. *Copies of any legal advice sought or obtained by IRD regarding the breach and the potential for prosecution.*

On 21 October 2024 we extended the timeframe to respond to your request to 13 November 2024.

Your request specifically relates to news reports regarding Inland Revenue's use of custom audience lists for advertising purposes. At the time of the reporting, and your request, no privacy breach had been determined. The use of custom audience lists was not found to be a breach of the Privacy Act, as determined by Inland Revenue's internal review: www.ird.govt.nz/customaudiencelists. The review outlines the findings into the use of taxpayer information for targeted advertising on social media platforms.

During the course of the review, and during the statutory timeframe to respond to your OIA request, two unintended disclosures were identified relating to Meta and LinkedIn. Neither disclosure met the threshold for being notifiable privacy breaches as no serious harm has or is likely to occur. However, Inland Revenue notified the Office of the Privacy Commissioner regarding both incidents and contacted everyone who was included in the Meta incident for transparency and to rebuild trust.

As your OIA specifically relates to Inland Revenue's use of custom audience lists, I have decided to refuse your request in full under the following sections of the OIA:

- 18(e) – the documents alleged to contain the information requested do not exist or, despite reasonable efforts to locate it, cannot be found, and
- 18(g) – the information requested is not held by Inland Revenue and I have no grounds for believing that the information is held by another department.

More information regarding the two unintended disclosures is available from page 27 in the internal review: www.ird.govt.nz/customaudiencelists.

We are examining the circumstances surrounding the unintended disclosures and if we find any breach of our code of conduct, we will work through what action is to be taken. We have already taken steps to make certain that such disclosures won't happen again, not least by stopping the use of custom audience lists.

We had our review independently reviewed by Geof Nightingale. You can read his report here: www.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.

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