



27 November 2024

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred from the Minister of Revenue's office on 18 November 2024. You requested the following:

*BN2024/374: Update on IRs use of Custom Audience lists*

### **Information being released**

I am partially releasing, attached as **Appendix A**, *BN2024/374: Update on IRs use of Custom Audience lists*, with some information withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons.

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

### **Right of review**

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [commissionerscorrespondence@ird.govt.nz](mailto:commissionerscorrespondence@ird.govt.nz).

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

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

### **Publishing of OIA response**

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



## Briefing note

---

Reference: BN2024/374  
Date: 12 September 2024  
To: Private Secretary, Minister of Revenue – Angela Graham  
Private Secretary, Minister of Revenue – Helen Kuy  
Private Secretary, Minister of Finance – Emma Grigg  
Copy to: James Grayson, Acting Commissioner  
Lisa Barret, Deputy Commissioner  
David Carrigan, Deputy Commissioner  
Mary Craig, Deputy Commissioner  
Joanne Petrie, Executive Support Advisor to the Commissioner  
Denise Wright Management Support to Deputy Commissioner  
Carolyn Patchell Management Support to Deputy Commissioner  
Governance and Ministerial Services  
From: Pip Knight, Service Leader Marketing and Communications  
Subject: **Update on the use of Custom Audience list on social media platforms**

---

### Purpose

1. To provide an update to the Minister of Revenue and Minister of Finance on Inland Revenue's use of custom audience lists on our social media platforms.

### Background and context

Whilst we are confident that the identities of our customers have been protected with the use of custom audience lists, we have made the decision to not create any new lists whilst we undertake a review and also look in the cost and options of building an 'opt-out' function in myIR for customers. This opt-out function will enable customers to opt out of being included in custom audience lists. We expect the review to take 4 -5 weeks.

#### 2. Any impact this will have on our activity

We will continue to market to our customers however the message will not be as targeted or cost effective.

For example: Student loans.

Where we had messages that were targeted and tailored such as "Missed the 30 September payment date?" – which only went to overseas based NZ student loan customers who'd missed the payment date.

We will now change to a wider audience, i.e. those in Australia and the UK. This will include those who do not have a NZ student loan. So the message would be similar to: "Have a NZ student loan? The 30 September payment date has passed. Pay now to avoid further penalties"

#### 3. Additional information on the use of custom audience lists in New Zealand

The use of custom audience lists is common practice in New Zealand, particularly in the private sector. For example they are actively used for inclusion and exclusion purposes for commercial and non-profit clients. i.e. targeting the owners of a car model with accessories for that car model.

We're not aware of any other government agency currently using them, this may well be due to other government agencies not having the robust and accessible data that IR has.

At IR, we have been using custom audience lists for many years. It has been very effective in targeting messages to taxpayers who are in debt, have due dates for payment, or to tell them about entitlements that they likely qualify for. i.e. FamilyBoost.

#### **4. The use of Custom Audience lists is not a privacy breach**

The Privacy Act 2020 allows personal information to be used for more than one purpose. The Act is also overridden by other laws that authorise personal information to be used or disclosed.

The Tax Administration Act permits IR to use taxpayer information to carry out or support a lawful function of the Commissioner. Communication to taxpayers who are in debt, have not made repayments, or have due dates for payment, is a lawful function of IR.

#### **5. Next steps**

We will provide a future update when we have completed the review.

Pip Knight

**Service Leader Marketing and Communications**

s 9(2)(a)