

10 February 2020

K Lambert  
fyi-request-11872-5f94af@requests.fyi.org.nz

Dear K Lambert

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 12 December 2019. You requested the following for 2019 and the previous three years (numbered for ease of response):

*Part 1: Statistics*

*Please provide for each of the OIA and PA the numbers of the following:*

- 1. Requests received*
- 2. Requests acknowledged within 20 working days*
- 3. Requests in which the requested information or decision to decline was provided within 20 working days*
- 4. a) Requests in which the information was provided, declined or provided in part (obviously separate figures).*  
*b) In the case of declines or partials please identify the sections of each act relied upon to decline in whole or in part*
- 5. Requests that took more than three months to either fulfill or decline in whole or in part and the reason for the refusal and for the delay for each one*
- 6. Requests that were declined in whole or in part that were escalated to either the ombudsman or privacy commission*

*In the case of instances that were escalated to either privacy commission or ombudsman, please provide the numbers for:*

- 7. Cases in which the matter was found in favour of the applicant's position*
- 8. Cases that were found in favour of your position*
- 9. Please provide the number of instances in which rulings have gone against you and you have arrived at a monetary supplement with the applicant. Please provide the total figure for each year that you paid out in these settlements.*
- 10. Please also provide the numbers of both OIA and PA requests that at the time of this request, had been received by yourselves more than three months ago and that remain outstanding. Please provide a detailed explanation for the length of time for each case.*

*Part 2: Policy, procedure, practice and personnel Please provide copies of the following documents:*

- 11. Any manuals, policy or process documents that you have relating to your approach to OIA and PA requests*

*Please explain:*

*12. Structures in your organisation dedicated to OIA and PA requests. For example, do you have a team dedicated to these functions? Do you have staff in other roles who are routinely brought in to carry out these functions? In either case, please provide the number of FTE dedicated to OIA and PA functions*

*13. Please explain how you maintain effective oversight of these functions - Please explain what external organisations carry out oversight of these functions. For example, do you have an independent body carry out audits to ensure that the staff tasked with these functions are carrying them out in accordance with the law.*

On 28 January 2020, the time limit for making a decision on your request was extended by five working days to 10 February 2020.

### **Publicly available information**

Inland Revenue reports on OIA and Privacy Act requests as part of the Finance and Expenditure Annual Review. The 2018/19 Annual Review is available on Parliament's website ([https://www.parliament.nz/en/pb/sc/business-before-committees/document/FINS\\_92665/201819-annual-review-of-the-inland-revenue-department](https://www.parliament.nz/en/pb/sc/business-before-committees/document/FINS_92665/201819-annual-review-of-the-inland-revenue-department)).

Inland Revenue also reports on OIA requests to the State Services Commission (SSC) every six months. This information can be found on the SSC website (<https://ssc.govt.nz/resources/official-information-statistics/>). The statistics for the period July to December 2019 will be published in March.

#### Requests 1 and 3 – OIA

The requested information is provided in Inland Revenue's responses to questions 77 and 78 of the 2018/19 Annual Review and as part of the statistics on SSC's website.

#### Requests 6, 7 and 8

The number of complaints received under the OIA and the Privacy Act and the outcomes are reported in Question 79 of the 2018/19 Annual Review.

Additionally, the Ombudsman publishes data on OIA complaints on a six-monthly basis on their website ([www.ombudsman.parliament.nz/resources-and-publications/oia-complaints-data](http://www.ombudsman.parliament.nz/resources-and-publications/oia-complaints-data)). The data for the period July to December 2019 will be published in March.

Accordingly, requests 1, 3 and 6-9 for OIAs, and requests 6-9 for Privacy Act requests is refused under section 18(d) of the OIA, as the information is publicly available.

### **Information being released**

#### Request 2 - OIA

Inland Revenue does not actively track acknowledgements of OIA requests and therefore has limited data available. Further, OIAs received from the media are acknowledged by Inland Revenue's media team. Our policy is to acknowledge OIA requests within 1 working day of receipt.

For the 2017/18 and 2018/19 financial years, 61 and 125 OIA requests respectively were acknowledged.

Inland Revenue did not record the acknowledgement of OIA requests for the 2015/16 and 2016/17 financial years. Accordingly, I am refusing your request under section 18(e) as the information requested is not held.

#### Request 4 – OIA

The Commissioner of Inland Revenue has an obligation under the Tax Administration Act (TAA) to maintain confidentiality in relation to sensitive revenue information, and is not required to disclose information that would adversely affect the integrity of the tax system or the maintenance of the law.

The general right of access under the OIA, and the individual’s right to personal information under the PA, are both subject to the confidentiality provisions of the TAA.

When an OIA or Privacy Act request is made to Inland Revenue, the first consideration is whether or not the information requested is sensitive revenue information and therefore confidential under the TAA. The requirements of the TAA will take precedence over the OIA and the PA.

The following table provides a breakdown of the number of requests that were released, partially released or declined for the 2018/19 and 2017/18 financial years.

Financial Year	Released in full	Partially released	Declined	OIA grounds	TAA grounds
2018/19	98	79	65	s18(e), s18(c)(i), s18(g), s18(d), s9(2)(f)(iv) s12(2), s9(2)(b)(ii), s9(2)(g)(i), s9(2)(h), s18(f)	s81, s18
2017/18	79	86	46	s8(e), s18(c)(i), s18(g), s18(d), s9(2)(a), s9(2)(b)(ii), s18(f), s18(c), s9(2)(f)(iv), s9(2)(g)(i), s6(a), s6(b)(i), s6(b)(ii), s9(2)(h)	s81

Within our OIA responses the following Privacy Act sections were relied on: s29(1)(a), s29(2)(c), s29(2)a, s7(2)(a) and s29(2)(b).

Inland Revenue changed document management systems in the 2017/18 financial year. The information available for the 2015/16 and 2016/17 financial years is limited to the number of requests declined. It would require a manual search for and review of each OIA received in this period. Accordingly, I am refusing this part of your request under section 18(f) of the OIA, as the information requested cannot be made available without substantial collusion.

The following table provides the available information on the number of OIA requests refused in the 2015/16 and 2016/17 year. For your information I have included the total number of requests and the number of transfers in each year.

Financial Year	Total OIAs responded to	Declined	Transferred
2016/17	184	42	4
2015/16	183	24	3

#### Request 5 – OIA

In the 2018/19 and previous three financial years there were no OIA requests that took longer than three months to respond to. In the current financial year (2019/20) one OIA request took longer than three months to respond to. This was because the email was automatically quarantined in Inland Revenue’s computer system which meant there was a delay in receiving the request.

#### Request 9

Inland Revenue is not aware of any complaints to the Ombudsman or Privacy Commissioner that resulted in monetary payments or settlements.

#### Requests 1 to 5 and 10 – Privacy Act

The information you have requested is not held by Inland Revenue. Inland Revenue responds to requests for personal information from customers as part of our business as usual correspondence. Customer Service Officers in the contact centre often respond to requests for personal information. As these requests can be responded to informally over the phone, such as a request for a customer’s IRD number, or more formally in writing, there is no record of all the requests received. Accordingly, I am refusing your request under section 18(e) as the information requested is not held by Inland Revenue.

#### Request 10 – OIA

There are no OIA requests that were received more than three months ago that remain outstanding.

#### Request 11

Inland Revenue is currently completing a review of its OIA processes. It is expected that documentation supporting how to respond to an OIA will change.

The table below provides a list of Privacy Act and OIA resources currently available to assist staff with these requests.

Item	Document description
1	Privacy Act requests
2	Process when responding to a request
3	Reasons to refuse a request
4	How to intranet page
5	Stakeholder Relations – Information Request intranet page
6	OIA Guidelines to withhold
7	IR Guide to Official Information Act and Privacy Act requests
8	Policy and Strategy – Official Information Act Requests intranet page
9	Requests for Cabinet papers
10	Complete list of OIA withholding grounds
11	Internal reviews of Official Information and Privacy Act refusals
12	Cross agency process and contact list for OIAs media and PQs
13	START help information for OIA requests – guidance for frontline staff

Some information in these documents has been withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons.

Inland Revenue staff also utilise publicly available resources such as the guidance provided by the Ombudsman, available on their website.

### Request 12

#### *Privacy Act*

Inland Revenue has one full-time Privacy Officer, but it does not have a dedicated team to respond to information requests. Most information requests are received by frontline customer service staff; therefore, these staff respond. Requests by current or former Inland Revenue employees are managed by the People & Culture team and requests by individuals involved in litigation with Inland Revenue are managed by Legal Services.

Inland Revenue has a decentralised privacy office governance structure. One FTE dedicated Privacy Officer oversees privacy compliance, practices and advises, while decision-making for day-to-day activities, such as information requests, is delegated.

#### *OIA*

Inland Revenue does not have a dedicated team to respond to OIA requests. The Government and Executive Services team is primarily responsible for providing support to the office of the Minister of Revenue and the office of the Commissioner of Inland Revenue. This includes responding to OIA requests.

Request are referred to the relevant business unit(s) to consider the information for release. The Government and Executive Services staff provide advice and assistance throughout this process.

The number of staff in the Government and Executive Services team for the 2018/19 and the previous three financial years is set out in the table below.

Financial Year	Total FTE
2018/19	11.47
2017/18	8.84
2016/17	9.84
2015/16	9.6

Note: Total FTE represents the total number of full time equivalent employees, taking into consideration the percentage of part time employee's work. Employees who were externally seconded or on continuous leave without pay are excluded from the data.

### Request 13

#### *Privacy Act*

The Government Chief Privacy Officer (GCPO) issued core expectations that represent good practice for privacy management and governance in the State services. Core public sector agencies are required to assess their privacy capability and compliance. Since 2015 Inland Revenue has reported annually to the GCPO on its privacy maturity.

The Deputy Commissioner Corporate Integrity & Assurance has overall responsibility with the Executive Leadership Team for privacy. The Privacy Officer regularly reports to the Deputy Commissioner and will escalate any privacy issues to Inland Revenue governance committees if necessary.

Inland Revenue's internal audit and assurance team also undertake privacy-related audits.

OIA

Inland Revenue does not engage an independent body to audit compliance. However, the Ombudsman can carry out external oversight function if necessary. As previously stated, we also report every six months to SSC on the OIA requests we have received.

Internally, Government and Executive Services reports regularly on the OIA requests received to the Deputy Commissioner Corporate Integrity & Assurance.

**Right of Review**

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. 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).

Yours sincerely



Kerryn McIntosh-Watt  
**Manager, Government & Executive Services**