



16 September 2016

MJ

fyi-request-4606-2cef0bcc@requests.fyi.org.nz

Dear MJ

Thank you for your request made under the Official Information Act 1982 (OIA), which we received on 15 September 2016. You requested:

*I have an outstanding debt owed to me which has been through the tenancy tribunal and have a mediator's report. The person has defaulted on the repayments and I now need her employment or benefit information so the Tribunal can enforce the payments. Where do I go from here?*

I must refuse the information you have requested under section 18(c)(i) of the OIA, because releasing it would be contrary to the provisions of a specified enactment, namely the secrecy provisions in section 81 of the Tax Administration Act 1994 (TAA).

Section 81 of the TAA provides that all Inland Revenue officers must maintain the secrecy of all matters relating to the Inland Revenue Acts. Section 81 states that Inland Revenue officers must not communicate any matter that comes to their knowledge through their work, except for the purpose of carrying into effect the Inland Revenue Acts or for specified exceptions.

Releasing information about your tenant cannot be said to be for the purposes of carrying into effect the Inland Revenue Acts. There is no exception to the secrecy obligation that would allow me to release the information you have requested.

The Collections Unit of the Ministry of Justice is responsible for enforcing civil debts, including orders from the Tenancy Tribunal. More information is at the Tenancy Services website [www.tenancy.govt.nz](http://www.tenancy.govt.nz) under *Disputes* and *Enforcing decisions*.

You have the right to ask the Ombudsman to investigate and review my decision to refuse the information requested. The Office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington 6143.

Alternatively, you may have the decision reviewed by an Inland Revenue officer. Choosing the internal right of review does not preclude you from subsequently seeking a review by the Ombudsman if you are dissatisfied with the department's internal review. To ask for an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140.

Thank you for your request.

Yours sincerely

Leisa Coley  
Manager, Commissioner's Correspondence