

INFORMATION MATCHING AGREEMENT

Between

INLAND REVENUE

And the

ACCIDENT COMPENSATION CORPORATION

**IR - ACC MATCHING INFORMATION
FOR COMPENSATION PURPOSES**

Privacy Act 1993 s99

Tax Administration Act 1994 s82

May 2016

This Information Matching Agreement is made on

31 May 2016

Between The Sovereign in right of New Zealand acting by and through the Commissioner of Inland Revenue (**IR**)

And The Sovereign in right of New Zealand acting by and through the Chief Executive of the Accident Compensation Corporation (**ACC**)

Background

- A. Section 82 of the Tax Administration Act 1994 (**TAA**) allows IR and ACC to exchange "beneficiary information" (as defined in that section) to verify:
1. the entitlement or eligibility of any person to or for earnings related compensation; or
 2. the amount of any earnings related compensation to which any person is or was entitled, or for which any person is or was eligible; or
 3. whether any premium or levy is payable or the amount of any premium or levy payable by any person.
- B. Section 82 of the TAA is an information matching provision as defined in the Privacy Act 1993. This means that, in order to exchange information under this section, the Parties must enter into an information matching agreement, in accordance with section 99 of the Privacy Act 1993.
- C. The Parties have, therefore, agreed to enter into this agreement (**Agreement**) to specify their respective roles and responsibilities and the operational arrangements that apply to the sharing of information under section 82 of the TAA.
- D. The Parties agree that many of the terms and conditions for the exchange of information related to the assessment of levies between the Parties as set out in the agreement between the Parties dated 13th March 2002, as varied from time to time (the **Original Agreement**) apply to this Agreement, as specified at clause 2.1 of this Agreement.

It is agreed as follows:

1. Interpretation

1.1 In this Agreement, unless the context requires otherwise:

ACC Number means a Unique Identifier assigned to a person by ACC.

ACC Email Address means ACC's email address for receipt of SEEMail correspondence under this Agreement, as specified at clause 11.2.

Adverse Action has the meaning set out in section 97 of the Privacy Act 1993.

Agreement means this information matching agreement and its Schedules, including the Technical Standards Report and any variations made by the Parties.

Authorised Officer means any officer, employee, or agent of ACC or IR (as applicable) who is authorised to receive information supplied under section 82 of the TAA.

Beneficiary means an individual who is receiving, or who has received, or is an applicant for, Earnings Related Compensation, and "Beneficiaries" has a corresponding meaning.

Beneficiary Information means information supplied by ACC to IR that:

- (a) identifies the Beneficiary, which may include the Beneficiary's tax file number; and
- (b) identifies any Earnings Related Compensation that the Beneficiary is receiving or has received, or for which the Beneficiary has applied, including the dates (where applicable) on which the payment of compensation commenced and the date on which that payment ceased,

as specified at clause 1 of Schedule 1.

Discrepancy has the meaning set out in section 97 of the Privacy Act 1993.

Earnings Related Compensation means:

- (a) compensation payable under the Accident Compensation Act 1982; and
- (b) any compensation for loss of earnings payable under sections 38, 39, and 43 of the Accident Rehabilitation and Compensation Insurance Act 1992, and any vocational rehabilitation allowance payable under section 25 of that Act, and any compensation for loss of potential earning capacity payable under section 45 or section 46 of that Act, and any weekly compensation payable under section 58, section 59, or section 60 of that Act, and any payments continued to be paid under section 137, section 138, or section 145 of that Act (excluding any payments continued under section 143 of that Act in relation to section 68 of the Accident Compensation Act

- 1982); and
- (c) any weekly compensation payable under the Accident Insurance Act 1998 or the Accident Compensation Act 2001.

Employer means a person (including a company, body corporate and an unincorporated body) who pays or is liable to pay PAYE Earnings.

Information Matching Programme has the meaning set out in section 97 of the Privacy Act 1993.

IR Email Address means IR's address for receipt of SEEMail correspondence under this Agreement, as specified at clause 11.2.

IRD Number means a tax file number, which is a Unique Identifier assigned to a person by IR.

Match refers to when Beneficiary Information supplied by ACC corresponds with information held by IR about an individual and reveals an unconfirmed Discrepancy indicating that that the individual who is receiving, or has received, Earnings Related Compensation is or was, while receiving that compensation, receiving income from employment (including self-employment), or that an applicant for Earnings Related Compensation has received income from any source; and "Matches", "Matching" and "Matched" have corresponding meanings.

Match Information means information that IR may provide to ACC under section 82 of the TAA, as specified at clause 2 of Schedule 1.

Original Agreement means the agreement between the Parties to exchange information related to the assessment of levies, dated 13th March 2002, as varied from time to time.

Party means IR or ACC, and Parties has a corresponding meaning.

Privacy Commissioner means the Privacy Commissioner appointed under section 12 of the Privacy Act 1993.

Programme means the Information Matching Programme between IR and ACC that is authorised by section 82 of the TAA and operated under this Agreement.

TAA means Tax Administration Act 1994.

Technical Standards Report means the report included in this Agreement as Schedule 2, containing the detailed technical standards governing the operation of the Programme.

Unique Identifier has the same meaning as in section 2(1) of the Privacy Act 1993.

2. Application of Original Agreement

2.1 The Parties agree that:

- (a) the terms of the Original Agreement regarding termination, as set out on pages 2-3 of the Original Agreement (as varied on 17 March 2015), apply to this Agreement; and
- (b) all of the terms and conditions set out in Schedule A of the Original Agreement (including in relation to confidentiality and secrecy, authorised suppliers and receivers of information, disputes resolution, amendments, notices, assignments/subcontracting and timeliness), other than the address details set out in clause 8 of that Schedule, apply to this Agreement; and
- (c) clauses 9 and 12 of Schedule E of the Original Agreement, regarding destruction of information, audit and management of breaches of confidentiality, apply to this Agreement;

as if any references to the Original Agreement were references to this Agreement and, where relevant, any references to Source Information were references to Match Information.

3. The Programme

3.1 Under this Programme:

- (a) ACC will provide Beneficiary Information to IR;
- (b) IR will compare that Beneficiary Information against its tax records for those Beneficiaries; and
- (c) where a Match is identified, IR will supply Match Information to ACC to enable ACC to further investigate the Match.

4. Supply of Beneficiary Information

4.1 An Authorised Officer of ACC may, from time to time, provide Beneficiary Information to IR where ACC wishes to request Match Information from IR to verify:

- (a) the entitlement or eligibility of any person to or for Earnings Related Compensation; or
- (b) the amount of any Earnings Related Compensation to which any person is or was entitled, or for which any person is or was eligible; or

- (c) whether any premium or levy is payable or the amount of any premium or levy payable by any person.
- 4.2 The exchange of information under this Programme may also result in such actions as cessation or adjustment of compensation, assessment of levies, debt identification, debt recovery, and potentially prosecution of the Beneficiary.
- 4.3 ACC will provide Beneficiary Information under clause 4.1 in accordance with clause 8.2 of the Technical Standards Report.

5. Matching

- 5.1 Where ACC has supplied Beneficiary Information to IR for the purposes of this Programme, IR will, pursuant to section 82(4) of the TAA, cause a comparison of that Beneficiary Information to be made with information held by IR which relates to each relevant Beneficiary.

6. Supply of Match Information

- 6.1 Where a comparison undertaken under clause 5.1 indicates a Match, IR may supply Match Information relating to that Beneficiary to ACC, having regard to clause 6.3 of this Agreement.
- 6.2 IR may provide Match Information under clause 6.1 in accordance with clause 8.3 of the Technical Standards Report.
- 6.3 As soon as practicable after the commencement of this Agreement, ACC must provide IR with a list of Authorised Officers and their telephone numbers for the purpose of clause 6.2. ACC must provide IR with any updates to this list on an ongoing basis.
- 6.4 The Parties note that the supply of Match Information pursuant to sections 82(6) and 82(7) of the TAA is discretionary to IR, and notwithstanding anything in this Agreement, IR retains the unfettered discretion to not supply any particular Match Information if, in the circumstances at the time as IR believes them to be, it considers that the supply of that information is not, for any reason, proper under section 82 of that Act or would constitute an unacceptable risk to the integrity of the tax system or an unreasonable intrusion into individual privacy. This may include, but is not limited to circumstances where an individual's location or identity are required to be treated with secrecy following judicial proceedings, or an individual's safety may be jeopardised.
- 6.5 Despite clause 6.4, IR acknowledges ACC's expectation that IR will provide the Match Information to ACC under normal circumstances and will endeavour to act in accordance with that expectation where appropriate.

7. Communication of Match Information

- 7.1 The Parties note that, pursuant to section 86 of the TAA, Authorised Officers of ACC who have received Match Information from IR shall not communicate that information to any person except for the purpose of carrying into effect the Accident Compensation Act 1982, or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998, or the Accident Compensation Act 2001, or the New Zealand Superannuation Act 1974, as the case may be.
- 7.2 IR acknowledges that, for the purposes of carrying into effect the legislation referred to at clause 7.1, Authorised Officers of ACC who are in possession of Match Information may need to communicate that information:
- (a) to the Beneficiary concerned in accordance with ACC's powers to obtain information under sections 56, 57, and 72 of the Accident Compensation Act 2001;
 - (b) to the Beneficiary concerned for the purposes of responding to a query or complaint made by that person, including communication with an agent of the particular Beneficiary, provided that ACC currently has, and will continue to have, robust and effective procedures for ensuring that the agent does hold proper authority to access information on behalf of the Beneficiary concerned;
 - (c) to an Employer concerned for the purposes of investigating a Match, on the condition that the Employer not be supplied with any Match Information that is not essential to that particular enquiry;
 - (d) to a Court or Tribunal only to the extent that Match Information has been communicated as authorised by clause 7.2(a), or with IR's prior written consent.
- 7.3 Subject to clauses 7.1 to 7.2 inclusive, any Authorised Officer of ACC or IR may supply to the Privacy Commissioner any information or answer any reasonable question put to that person by the Privacy Commissioner or produce to the Privacy Commissioner any document or thing relating to this Agreement, or the Programme, if the Privacy Commissioner reasonably requires that officer to do so under the Privacy Commissioner's powers under the Privacy Act 1993.

8. Technical Standards Report

- 8.1 IR and ACC have established and will maintain detailed technical standards to govern the operation of the Programme. Those standards are set out in the Technical Standards Report at Schedule 2 of this Agreement.

9. Variations

- 9.1 Pursuant to clause 6 of Schedule A of the Original Agreement, any variation to the contact details or email addresses set out in clause 11 of this Agreement, or to the Technical Standards Report, shall be in writing and be executed by the Parties' Managers as specified in that clause.
- 9.2 In addition to the requirements at clause 6 of Schedule A of the Original Agreement:
- (a) in accordance with section 99(4) of the Privacy Act 1993, the Privacy Commissioner will be provided with a copy of any variation to this Agreement; and
 - (b) in accordance with clause 4 of Schedule 4 of the Privacy Act 1993:
 - i. variations may be made to the Technical Standards Report by way of a variation report appended to the Technical Standards Report; and
 - ii. the Party who sought the variation shall forward a copy of the Technical Standards Report, and of every variation report appended to that report, to the Privacy Commissioner.

10. Commencement

- 10.1 This Agreement comes into force on the date it is signed by both Parties.

11. Contact details and email addresses

11.1 Managers

The Manager for each Party is as follows:

For Inland Revenue:

Name: 9(2)(a)
Position: FSR Team Manager
Phone: 9(2)(a)
Email:
Post: PO Box 2198, Wellington 6140

For ACC:

Name: Christina Sophocleous-Jones
Position: Manager Insurance Delivery
Phone: 9(2)(a)
Email:
Post: PO Box 242, Wellington 6011

11.2 Email Addresses for SEEMail correspondence

IR Email Address: ACC.exchange@ird.govt.nz

ACC Email Address: BSCCSA.Team@acc.co.nz; or BSCPOSTATL@acc.co.nz

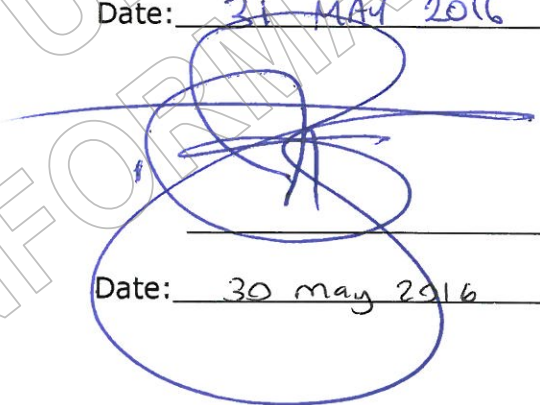
EXECUTED as an information matching agreement.

SIGNED by Tony Sutherland
**GROUP MANAGER,
PERFORMANCE & OPTIMISATION
INLAND REVENUE**



Date: 31 MAY 2016

SIGNED by Scott Pickering
**CHIEF EXECUTIVE
ACCIDENT COMPENSATION
CORPORATION**



Date: 30 may 2016

RELEASED UNDER THE OFFICIAL INFORMATION ACT

SCHEDULE 1: BENEFICIARY INFORMATION AND MATCH INFORMATION

1. Beneficiary Information provided by ACC to IR

ACC may provide IR with the following Beneficiary Information:

- (a) IRD Number;
- (b) benefit start date;
- (c) benefit end date;
- (d) ACC Number;
- (e) benefit type;
- (f) surname;
- (g) first name;
- (h) date of birth;
- (i) for applicants, detail of benefit applied for.

2. Match Information provided by IR to ACC

IR may, in addition to any data items specified in other agreements, provide ACC with the following Match Information:

- (a) for applicants for Earnings Related Compensation, details of income (from any source), where relevant to determining the applicant's entitlement to or eligibility for Earnings Related Compensation, or the amount of such compensation, as follows:
 - i. gross amount of income;
 - ii. net amount of income (minus expenses);
 - iii. where the applicant is an employee, the name(s) and address(es) of each of the employee's employers within a specified period;
 - iv. where the applicant has taxable income from the sale of property, and the information is available within IR:
 1. share of net profit (loss) (for each property);
 2. percentage of property ownership (for each property);
 3. date of purchase(s);
 4. date of sale(s);
 5. property title number(s) (if multiple properties involved);
 6. property address(es) (if multiple properties involved).
- (b) for existing or past recipients of Earnings Related Compensation:
 - i. Employer name(s);
 - ii. Employer address(es);
 - iii. Employer post code(s);

- iv. Employer trade name(s);
- v. date employment commenced (with each employer);
- vi. date employment ceased (with each employer);
- vii. amount of income (from each employer and any other source) during any period in which receiving Earnings Related Compensation, where relevant to determining the person's entitlement to or eligibility for Earnings Related Compensation, or the amount of such compensation, specified as either a gross amount and/or a net amount (minus expenses).

RELEASED UNDER THE
OFFICIAL INFORMATION ACT

SCHEDULE 2: TECHNICAL STANDARDS REPORT

PART A: INTEGRITY OF THE INFORMATION

1. Relevance

Beneficiary Information

- 1.1 ACC may only supply IR with Beneficiary Information for the purposes specified at clause 4.1 of the main body of this Agreement. The Beneficiary Information may only include the information specified at clause 1 of Schedule 1.

Match Information

- 1.2 In accordance with section 82(5)(b) of the TAA, IR may only supply ACC with Match Information where the results of a comparison conducted by IR indicate that an individual who is receiving, or has received Earnings Related Compensation is or was, while receiving that Earnings Related Compensation, also receiving income from employment, including self-employment.
- 1.3 In accordance with section 82(7) of the TAA, IR may only supply ACC with the parts of the Match Information that relate to the individual's income where the results of a comparison conducted by IR indicate that an individual who has applied to receive Earnings Related Compensation is receiving income from any source, and that income may be taken into account in determining the person's entitlement to or eligibility for Earnings Related Compensation, or in determining the amount of that Earnings Related Compensation.
- 1.4 The Match Information may only include the information specified in clause 2 of Schedule 1. The Parties note that as the income and employment information about an individual is normally not provided directly by that person (it is usually provided in an employer monthly schedule by the person's employer), a Discrepancy recorded in the Match Information will need to be confirmed as valid prior to any Adverse Action being commenced by ACC based on the Discrepancy.

2. Timeliness

- 2.1 IR will take all reasonable steps to supply Match Information as soon as practicable following receipt of a request from ACC.

3. Completeness

- 3.1 ACC shall take all reasonable steps to ensure that the Beneficiary Information is complete and correct and is of no lesser quality than that which is used by ACC for benefit purposes. IR shall take all reasonable steps to ensure the Match Information is complete and correct and is of no lesser quality than that which is used by IR for tax purposes.

PART B: MATCHING TECHNIQUES

4. The matching algorithm

- 4.1 The matching algorithm for this Programme determines when Beneficiary Information transferred from ACC to Inland Revenue about an individual matches with the information held by Inland Revenue.
- 4.2 Matching is a two stage process in this Programme:
- (a) the first stage is called "Individual Validation" and is to identify whether IR holds information about an individual;
 - (b) the second stage is called "Information Comparison" and is to determine whether there is an overlap between the period the individual was in receipt of Earnings Related Compensation and any periods during which that individual was in receipt of income from employment (including self-employment) or any other income (in the case of applicants for Earnings Related Compensation – refer to section 82(7) of the TAA).

Individual Validation

- 4.3 On receipt of Beneficiary Information from ACC, IR will carry out the Individual Validation procedure by verifying the validity and existence of the Beneficiary Information. Individual Validation will have failed if the Beneficiary Information supplied by ACC does not align with the information held by IR in relation to each relevant Beneficiary.

Information Comparison

- 4.4 The Individual Validation process must be successful for the Information Comparison process to take place. Information Comparison involves undertaking a comparison as described at clause 1.3 or 1.4 above (as applicable). Information Comparison will have failed and no Match Information will be supplied to ACC if there is no indication of a Match. If the Information Comparison is successful, IR will supply Match Information to ACC in accordance with clause 6 of the main body of this Agreement.

5 Unique Identifiers

- 5.1 Unique Identifiers will be used as part of this Programme and their use is essential to enable the correct identification of the Beneficiary concerned under clause 4.3 of this Schedule 2. Unique Identifiers used shall be the IRD Number (a Unique Identifier assigned by IR) and the ACC Number (a Unique Identifier assigned by ACC). ACC may provide one or both of these Unique Identifies to IR as part of the Beneficiary Information it provides in order for IR to undertake its Individual Validation procedure under clause 4.3.

PART C SECURITY

6. Authority to request or provide information

6.1 Requests for Match Information under this Agreement shall only be made by Authorised Officers of ACC in accordance with clause 4 of the main body of this Agreement. Only an Authorised Officer of IR shall supply Match Information to an Authorised Officer of ACC.

7. Security and confidentiality

7.1 The Parties will take reasonable steps to maintain the security of the Beneficiary Information and Match Information, by protecting it against such risks as unauthorised access, collection, use, disclosure and destruction, in accordance with the Original Agreement.

8. Transfer of information

8.1 The Privacy Commissioner has given approval for the Parties to transfer the Beneficiary Information and Match Information between them by means of an on-line computer connection, specifically via SEEMail.

8.2 ACC will provide Beneficiary Information under clause 4.1 of the main body of this Agreement either by sending a secure email (SEEMail) to the IR Email Address attaching a list of relevant Beneficiaries and the associated Beneficiary Information in agreed format, or by contacting IR's call centre.

8.3 IR may provide Match Information under clause 6.1 either by sending a secure email (SEEMail) to the ACC Email Address attaching a list of relevant Beneficiaries and the associated Match Information in agreed format, or by contacting an Authorised Officer of ACC over the telephone.

9. Retention and destruction of information

9.1 In accordance with clause 6 of Schedule 4 of the Privacy Act 1993:

- (a) if ACC is unable to confirm the validity of a Discrepancy identified as part of a Match then ACC will destroy the Match Information relating to that unconfirmed Discrepancy as soon as practicable;
- (b) if ACC is able to confirm the validity of such a Discrepancy, ACC will destroy Match Information as soon as practicable after it is no longer needed for the purposes of taking Adverse Action against a Beneficiary.

9.2 IR will treat all Beneficiary Information and Match Information in accordance with its obligations under the Public Records Act 2005.

Memorandum of Understanding

between

Inland Revenue

and

Accident Compensation Corporation

Supplying information to assist the Accident Compensation Corporation in the administration of the Accident Compensation Act 2001.

Authorised by section 81BA(2) of the Tax Administration Act 1994

May 2016

This Memorandum of Understanding is made on

31 May 2016

Between The Sovereign in right of New Zealand acting by and through the Commissioner of Inland Revenue (**IR**)

And The Sovereign in right of New Zealand acting by and through the Chief Executive of the Accident Compensation Corporation (**ACC**)

Background

- A. Pursuant to the Tax Administration (Information Sharing with Accident Compensation Corporation) Order 2015 (the **Order**) made under section 81BA(2) of the Tax Administration Act 1994 (**TAA**), IR is authorised to communicate certain information to ACC in accordance with a Memorandum of Understanding (**MOU**).
- B. In accordance with section 81BA(1)(d) of the TAA, the MOU must:
1. state the purpose of the communication of the information;
 2. state the use that may be made of the information;
 3. state the arrangements for the control, security, subsequent disclosure and accuracy of the information, including access to it by taxpayers; and
 4. provide for the monitoring of the arrangements by the Privacy Commissioner.
- C. The Parties have, therefore, agreed to enter into this MOU to set out the arrangements for supply by IR to ACC of the information specified in Schedule 2 (the **Information**) in accordance with the Order and section 81BA(1)(d) of the TAA.
- D. The Parties agree that many of the terms and conditions for the exchange of information related to the assessment of levies between the parties as set out in agreement between the parties dated 13th March 2002, as varied from time to time (the **Original Agreement**) apply to this MOU, as specified at clause 2.1 of this MOU.

It is agreed as follows:

1. Interpretation

1.1 In this MOU, unless the context requires otherwise:

ACC Email Address means one of ACC's email addresses for receipt of SEEMail correspondence under this MOU, as specified at Schedule 1.

Employer means a person (including a company, body corporate and an unincorporated body) who pays or is liable to pay PAYE Earnings.

Information means the information that IR supplies to ACC under this MOU as specified at Schedule 2.

IR Email Address means IR's address for receipt of SEEMail correspondence under this MOU, as specified at Schedule 1.

MOU means this Memorandum of Understanding, including the Schedules.

Original Agreement means the Agreement between the Parties to exchange information related to the assessment of levies, dated 13th March 2002, as varied from time to time.

Party means IR or ACC, and Parties has a corresponding meaning.

PAYE Earnings means a payment of salary or wages, extra pay or a schedular payment.

Privacy Commissioner means the Privacy Commissioner appointed under section 12 of the Privacy Act 1993.

Private Domestic Worker means a person employed by any other person if—

- (a) the Employer is the occupier, or 1 of the occupiers, of a dwellinghouse or other premises used exclusively for residential purposes; and
- (b) the employment is for the performance of work in or about the dwellinghouse or premises or the garden or grounds belonging to the dwellinghouse or premises; and
- (c) the employment is not for a business carried on by the employer or an occupation or calling of the employer; and
- (d) the employment is not regular full-time employment.

TAA means Tax Administration Act 1994.

2. Application of Original Agreement

2.1 The Parties agree that:

- (a) the terms of the Original Agreement regarding termination, as set out on pages 2-3 of the Original Agreement (as varied on 17 March 2015), apply to this MOU; and
- (b) all of the terms and conditions set out in Schedule A of the Original Agreement (including in relation to confidentiality and secrecy, authorised suppliers and receivers of information, disputes resolution, amendments, notices, assignments/subcontracting and timeliness), other than the address details set out in clause 8 of that Schedule, apply to this MOU; and
- (c) clauses 9 and 12 of Schedule E of the Original Agreement, regarding destruction of information, audit and management of breaches of confidentiality, apply to this MOU;

as if any references to the Original Agreement were references to this MOU and, where relevant, any references to Source Information were references to the Information.

3. Process to obtain Information

- 3.1 ACC may request Information from IR from time to time, for the purposes specified at Schedule 2, either by telephoning the IR call centre or by sending an email to the IR Email Address, attaching a copy of the request in the agreed excel spreadsheet format.
- 3.2 Subject to clause 3.3, IR will provide ACC with the Information either verbally over the telephone, or by sending an email to an ACC Email Address, attaching a copy of the Information in the agreed excel spreadsheet format.
- 3.3 In accordance with section 81BA(1)(a) of the TAA, IR will not communicate to ACC any Information that ACC is not legally entitled to collect in its own right. In addition, nothing in this MOU creates an obligation on IR to communicate information to ACC in circumstances in which IR perceives a risk to the integrity of the tax system or to an unreasonable intrusion into individual privacy. This may include, but is not limited to circumstances where an individual's location or identity are required to be treated with secrecy following judicial proceedings, or an individual's safety may be jeopardised.
- 3.4 Despite clause 3.3, IR acknowledges ACC's expectation that IR will provide Information to ACC under normal circumstances and will endeavour to act in accordance with that expectation where appropriate.

4. Process to use Information

- 4.1 Subject to clause 4.2, on receipt of the Information, ACC may use the Information for the purposes specified at Schedule 2.
- 4.2 IR will use reasonable endeavours to ensure that the Information is the most up-to-date Information that is held by IR at the time it is provided to ACC. However, ACC acknowledges that IR makes no representation as to the accuracy or reliability of the Information.

5. Variations

- 5.1 Pursuant to clause 6 of Schedule A of the Original Agreement, any variation to Schedule 1 of this MOU shall be in writing and be executed by the Parties' Managers as specified in that Schedule.
- 5.2 In addition to the requirements at clause 6 of Schedule A of the Original Agreement, the Privacy Commissioner will be provided with a copy of any proposed variation to this MOU (other than a variation to Schedule 1).

6. Commencement

- 6.1 This MOU commences on the date it is signed by both Parties.

7. Monitoring and reporting

- 7.1 IR and ACC will monitor the sharing of Information under this MOU and will report annually to the Privacy Commissioner on the operation of this MOU, including the number of cases of challenge to IR supplied data.

EXECUTED as a Memorandum of Understanding

Signed for **Inland Revenue** by

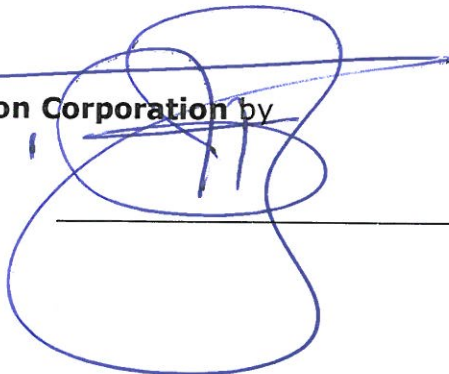
Tony Sutherland
**Group Manager,
Performance & Optimisation**



Date: 31 MAY 2016

Signed for **Accident Compensation Corporation** by

**Scott Pickering
Chief Executive**



Date: 30 may 2016

SCHEDULE 1: CONTACT DETAILS AND EMAIL ADDRESSES

1. Managers

The Manager for each party is as follows:

For Inland Revenue:

Name: 9(2)(a)
Position: FSR Team Manager
Phone: 9(2)(a)
Email: [REDACTED]
Post: PO Box 2198, Wellington 6140

For ACC:

Name: Christina Sophocleous-Jones
Position: Manager Insurance Delivery
Phone: 9(2)(a)
Email: [REDACTED]
Post: PO Box 242, Wellington 6011

2. Email Addresses for SEEMail correspondence

IR Email Address: ACC.exchange@ird.govt.nz

ACC Email Address: BSCCSA.Team@acc.co.nz or BSCPOSTATL@ACC.co.nz

SCHEDULE 2: INFORMATION TO BE PROVIDED

IR may provide ACC with the following Information under clause 3.2 and ACC may use the Information for the following purposes:

1. Information for assessing levies:
 - (a) the person's identifying and contact details, including (without limitation) name and any aliases (for example, company name), date of birth, physical address, email address, and phone numbers (and when all or any of those addresses and numbers were given or last updated), IRD number, and New Zealand Business Number (NZBN);
 - (b) whether an income tax return has been filed;
 - (c) start date of salary or wage employment;
 - (d) name of Employer who paid schedular payments;
 - (e) whether the person is a partner in a partnership;
 - (f) income as a beneficiary of a trust.
2. Information for assessing eligibility for, and calculating, earnings-related compensation:
 - (a) the persons' identifying and contact details, including (without limitation) name and any aliases (for example, company name), date of birth, physical address, email address, and phone numbers (and when all or any of those addresses and numbers were given or last updated), IRD number, and New Zealand Business Number (NZBN);
 - (b) whether an income tax return has been filed;
 - (c) balance date (of the person as a taxpayer);
 - (d) whether the person is a partner in a partnership;
 - (e) the partners of a partnership (in which the person is a partner);
 - (f) income as a beneficiary of a trust;
 - (g) names of the trustees of a trust (of which the person is a beneficiary);
 - (h) date the person ceased to be an Employer;
 - (i) start date of being a Private Domestic Worker; and
 - (j) cease date of being a Private Domestic Worker.

INLAND REVENUE

AND

ACCIDENT COMPENSATION CORPORATION

**VARIATION RELATING TO THE MEMORANDUM OF
UNDERSTANDING BETWEEN INLAND REVENUE
AND THE ACCIDENT COMPENSATION
CORPORATION
UNDER SECTION 85E OF THE
TAX ADMINISTRATION ACT 1994**



Inland Revenue
Te Tari Taake

PARTIES

The Commissioner of Inland Revenue or his or her authorised delegate
(**Inland Revenue**)

The Chief Executive of the Accident Compensation Corporation or his or
her authorised delegate (**ACC**)

BACKGROUND

- A Inland Revenue and ACC are parties to a Memorandum of Understanding under which Inland Revenue provides ACC with certain services, including the supply of information to facilitate data matching and the efficient collection of levies, dated 13 March 2002, as varied on 8 May 2012, 17 January 2014 and 17 March 2015.
- B In accordance with Clause 6 of Schedule A to the Memorandum, the parties wish to vary the Memorandum to remove a reference to certain data that will no longer be exchanged under this Memorandum.

COVENANTS

1. DEFINITIONS AND INTERPRETATION

- 1.1 Definitions:** In this Variation, including the Background, terms defined in the Memorandum have the same meaning where used in this Variation and the following terms have the following meanings unless the context requires otherwise;

Memorandum means the Memorandum of Understanding for facilitating data matching and the efficient collection of levies entered into by Inland Revenue and ACC dated 13 March 2002, as varied on 8 May 2012, 17 January 2014 and 17 March 2015;

Variation means this variation, including any Annexure to it; and

Effective Date means the date this Variation is signed by both parties.

- 1.2 Interpretation:** In this Variation:

- (a) headings are for convenience only and have no legal effect;
- (b) reference to the singular includes the plural and vice versa; and
- (c) reference to any document includes any amendment, supplementation or replacement of it made from time to time.

2. VARIATION


2.1 Variation of terms: The parties agree to vary the Memorandum as set out in the Annexure with effect on and from the Effective Date.

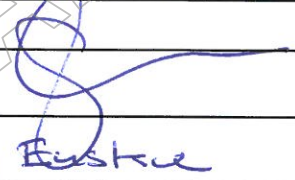
2.2 Terms remain in effect: Except as expressly varied in this Variation, the terms contained in the Memorandum continue and remain in full force and effect.

3. COUNTERPARTS

3.1 Counterparts: This Variation may be signed in any number of counterparts (including facsimile copies) all of which, when taken together, will constitute one and the same variation. A party may enter into this Variation by signing any counterpart.


EXECUTED:

The Commissioner of Inland Revenue, or her authorised delegate Signature: 
Name: TONY SUTHERLAND
Position: GM PeO
Date: 31 MAY 2016

Witnessed by: 
Name: Greg Eustace
Date: 31 May 2016

The Chief Executive of the Accident Compensation Corporation, or his authorised delegate Signature: 
Name: Scott Picheing

Position: Chief Executive
Date: 30 May 2016

Witnessed by: Christina
Saphoclouds = (b)(2)
Name: 
Date: 30 May 2016

RELEASED UNDER THE
OFFICIAL INFORMATION ACT

ANNEXURE

The Memorandum is amended as set out below. In the event of any inconsistency or contradiction between the Memorandum and the terms set out in this Annexure, the terms set out in this Annexure apply.

1. **Clause 8.1.1, Schedule G of the Memorandum**

The table in clause 8.1.1 of Schedule G of the Memorandum is deleted and replaced with the following:

For tax years prior 1 April 2002, for the purpose of assessing eligibility for, and calculating, earnings-related compensation	For tax years post 1 April 2002, for the purpose of assessing levies
Start dates (SEA and PAY)	Names, addresses, and ACC file numbers for employers, self-employed persons, private domestic workers, and shareholder-employees.
Cease dates (SEA and PAY)	Start date of being an employer, private domestic worker, or self-employed person.
Premium Classification Unit	Cease date of being an employer, private domestic worker, or self-employed person.
Residual Claims Levy and Premium Assessment details including ACC arrears details	Total amount paid in any year by an employer or a private domestic worker as earnings as an employee (ie amounts they pay themselves).
ACC refund details	Earnings as a self-employed person.
Liable Earnings (IR4, IR3, IR68A)	Earnings as a shareholder-employee.
If taxpayer is filing a NIL IR345/346 PAYE return	Whether an employer, self-employed person, private domestic worker, or shareholder-employee has a tax agent and, if so, the tax agent's name and contact details.
Income details	In the case of an employer, self-employed person, private domestic worker, or shareholder-employee who is an individual, whether the individual is deceased and, if so, the individual's date of death and the name and contact details of the administrator or executor of the individual's estate.

Withholding Tax Payments	Business descriptions (or BIC Code).
FMIU Codes	
Claimant's past and current employer and IRD number	
Taxpayer's IRD number (if ACC quoted)	
Identifying whether customers are shareholders/directors and/or partners in Partnerships	
Employee and Trust Beneficiaries earnings information	
Identifying IR56 tax payers	
If a taxpayer has a tax agent	
Taxpayer's balance date	
Customer name and address	
Company names	

RELEASED UNDER THE OFFICIAL INFORMATION ACT

INLAND REVENUE

AND

ACCIDENT COMPENSATION CORPORATION

**VARIATION (No 2) RELATING TO THE
INFORMATION MATCHING AGREEMENT BETWEEN
INLAND REVENUE AND THE ACCIDENT
COMPENSATION CORPORATION
UNDER SECTION 82 OF THE
TAX ADMINISTRATION ACT 1994**



Inland Revenue
Te Tari Taake

PARTIES

The Commissioner of Inland Revenue or his or her authorised delegate (**Inland Revenue**)

The Accident Compensation Corporation, a statutory corporation continued by the Accident Compensation Act 2001, acting through the Chief Executive or his or her authorised delegate (**ACC**)

BACKGROUND

- A Inland Revenue and ACC are parties to an Information Matching Agreement under which Inland Revenue provides ACC with certain beneficiary information to enable ACC to verify entitlements to earnings related compensation, dated 31 May 2016, as varied on 23 December 2016.
- B In accordance with Clause 9 of the Agreement, the parties wish to vary the Agreement to enable a Secure Web Service interface between ACC and Inland Revenue to be used to transfer information.

COVENANTS

1. DEFINITIONS AND INTERPRETATION

- 1.1 **Definitions:** In this Variation, including the Background, terms defined in the Agreement have the same meaning where used in this Variation and the following terms have the following meanings unless the context requires otherwise;

Agreement means the Information Matching Agreement under which Inland Revenue provides ACC with certain beneficiary information to enable ACC to verify entitlements to earnings related compensation, dated 31 May 2016, as varied on 23 December 2016;

Secure Web Service means a secure on-line channel which provides a two-way electronic transfer of information between the Parties, and for which the Parties:

- i) will make reasonable efforts to make sure is consistent with the standards (including encryption measures) in the current New Zealand Information Security Manual (NZISM) or its equivalent; and;
- ii) have agreed detailed operating protocols for in consultation with the Privacy Commissioner (as set out in the Technical Standards Report).

TAA means the Tax Administration Act 1994;

Variation means this variation, including any Annexure to it; and

Effective Date means the date this Variation is signed by both parties.

1.2 Interpretation: In this Variation:

- (a) headings are for convenience only and have no legal effect;
- (b) reference to the singular includes the plural and vice versa; and
- (c) reference to any document includes any amendment, supplementation or replacement of it made from time to time.
- (d) unless the context requires otherwise, references to clauses and Annexures are to clauses and Annexures to this Variation;
- (e) unless the context requires otherwise, references to any statute include any amendment to, or replacement of, that statute and any subordinate legislation made under it.

2. VARIATION

2.1 Variation of terms: The parties agree to vary the Agreement as set out in the Annexure with effect on and from the Effective Date.

2.2 Terms remain in effect: Except as expressly varied in this Agreement, the terms contained in the Agreement continue and remain in full force and effect.

3. COUNTERPARTS

3.1 Counterparts: This Variation may be signed in any number of counterparts (including facsimile copies) all of which, when taken together, will constitute one and the same variation. A party may enter into this Variation by signing any counterpart.

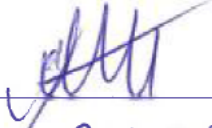
EXECUTED:

The Commissioner of Inland Revenue, or her authorised delegate Signature: 
Name: <i>RICHARD OWEN</i>
Position: <i>CUSTOMER SEGMENT LEAD SMALL + MEDIUM BUSINESS</i>
Date: <i>1st MAY 2019.</i>

Witnessed by:
Name:
Date:

The Chief Executive of the Accident Compensation Corporation, or his authorised delegate


Signature:



Name: P. Riley

Position: CEO of ACC, service recovery

Date: 29/4/19

Witnessed by: 

Name: Don Aguirre

Date: 29/4/19

RELEASED UNDER THE OFFICIAL INFORMATION ACT

ANNEXURE

The Agreement is amended as set out below. In the event of any inconsistency or contradiction between the Agreement and the terms set out in this Annexure, the terms set out in this Annexure apply.

1. CLAUSE 11.1 OF THE MAIN BODY OF THE AGREEMENT

In clause 11.1 of the main body of the Agreement the position of the ACC Manager ("Position: Manager Insurance Delivery") is deleted and replaced with the following:

Position: Manager Business Customer Operations

2. SCHEDULE 1: BENEFICIARY INFORMATION AND MATCH INFORMATION

Clauses 1 and 2 of Schedule 1 are deleted and replaced with the following

1. Beneficiary Information provided by ACC to IR

ACC may provide IR with the following Beneficiary Information:

- a) IRD Number;
- b) ACC Number
- c) surname
- d) middle name
- e) first name
- f) date of birth
- g) date ranges:
 - (i) payday start date,
 - (ii) payday end date
 - (iii) income year start date
 - (iv) income year end date

2. Match Information provided by IR to ACC

IR may, in addition to any data items specified in other agreements, provide ACC with the following Match Information:

- a) for applicants for Earnings related Compensation, details of income (from any source), where relevant to determining the applicant's entitlement to or eligibility for Earnings Related Compensation, or the amount of such compensation, as follows:
 - i) any alias last and first names used by the applicant in relation to relevant income;
 - ii) any company and or trading names used by the applicant in relation to relevant income;
 - iii) balance date (of the person as a taxpayer)
 - iv) gross amount of income;
 - v) net amount of income (minus expenses);

- vi) where the applicant is an employee, the name(s) and address(es) of each of the employee's employers within a specified period;
 - vii) date employment commenced and ceased (with each employer);
 - viii) payday start and end dates (with each employer);
 - ix) pay frequency (ad hoc, daily, weekly, fortnightly, and so on);
 - x) income not liable for ACC;
 - xi) net income within a tax year in relation to other sources of income (including but not limited to self-employment, beneficiary of estate or trust, look through company, partner in partnership and net schedular payments);
 - xii) employment share scheme information including company name and IRD number, date of end of tax year, look through company indicator and remuneration where no PAYE has been deducted.
- b) for existing or past recipients of Earnings Related Compensation:
- i) Employer name(s);
 - ii) Employer address(es);
 - iii) Employer post code(s);
 - iv) Employer trade name(s);
 - v) date employment commenced (with each employer);
 - vi) date employment ceased (with each employer);
 - vii) amount of income (from each employer and any other source) during any period in which receiving Earnings Related Compensation, where relevant to determining the person's entitlement to or eligibility for Earning Related Compensation, or the amount of such compensation, specified as either a gross amount and/or a net amount (minus expenses).

3. CLAUSE 8 OF SCHEDULE 2: TECHNICAL STANDARDS REPORT

Clause 8 of the Technical Standards Report is deleted and replaced with the following:

- 8.1 The Privacy Commissioner has given approval for the Parties to transfer the Beneficiary Information and Match Information between them by means of an on-line computer connection, specifically via Secure Web Service or via SEEMail.
- 8.2 ACC will provide Beneficiary Information under clause 4.1 of the main body of this Agreement either by Secure Web Service or by sending a secure email (SEEMail) to the IR Email Address attaching a list of relevant Beneficiaries and the associated Beneficiary Information in agreed format, or by contacting IR's call centre.
- 8.3 IR may provide Match Information under clause 6.1 either by Secure Web Service or by sending a secure email (via SEEMail) to the ACC Email Address attaching a list of relevant Beneficiaries and the associated Beneficiary Information in agreed format, or by contacting an Authorised Officer of ACC over the telephone.
- 8.4 The Parties' intention is to use the Secure Web Service as the normal and primary means of transferring information under the Agreement, unless

business requirements necessitate otherwise. Without limiting or restricting those business requirements, the Parties agree that:

- 8.4.1 If the Secure Web Service has become inoperable for any reason the Parties may provide Beneficiary Information or Match Information by sending the relevant information in a secure email (SEEMail) in agreed format to the IR Email Address or the ACC Email Address (as the case may require);
- 8.4.2 If the provision of Beneficiary Information or Match Information relates to matters of a historical nature or unusual circumstances that are not able to be satisfactorily responded to by Secure Web Service the Parties may provide Beneficiary Information or Match Information by sending the relevant information in a secure email (SEEMail) in agreed format to the IR Email Address or the ACC Email Address (as the case may require);
- 8.4.3 Contacting IR's call centre is intended for unusual situations where it is necessary to clarify information already received by ACC under clause 8.3, or for any other exceptional situation.
- 8.5 In the Secure Web Service information will be secured from point to point using TLS (transport layer security) and encryption as specified in the NZISM, as updated from time to time. The Secure Web Service process will use IP whitelisting.