

Version
as at 1 July 2023



Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Order 2017

(LI 2017/176)

Patsy Reddy, Governor-General

Order in Council

At Wellington this 31st day of July 2017

Present:

Her Excellency the Governor-General in Council

This order is made under sections 96J to 96L of the Privacy Act 1993 on the advice and with the consent of the Executive Council and on the recommendation of the Minister of Revenue made in accordance with section 96N of that Act.

Contents

	Page
1 Title	2
2 Commencement	2
3 Interpretation	2
4 Information sharing agreement approved	6
<i>Parties and lead agency</i>	
5 Parties to agreement and designation of lead agency	6

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the Inland Revenue Department.

<i>Purposes for which information may be shared</i>		
6	Purposes for which information may be shared	7
<i>Nature of modifications</i>		
7	Modification of information privacy principle 2 (source of personal information)	7
8	Modification of information privacy principle 11 (limits on disclosure of personal information)	8
<i>Public services that agreement facilitates</i>		
9	Public services that agreement is intended to facilitate	8
<i>Description of personal information shared under agreement</i>		
10	Personal information that may be shared under agreement	8
<i>How personal information shared under agreement may be used</i>		
11	How parties may use personal information	9
<i>Adverse actions</i>		
12	Adverse actions	9
12A	Procedure for adverse actions by Ministry of Social Development in relation to child support payments	10
13	Procedure before other adverse actions taken	11
<i>Miscellaneous</i>		
14	How to access agreement	13
15	Schedule 2A of Privacy Act 1993 amended	13
Schedule		14
Amendment to Schedule 2A of Privacy Act 1993		

Order

1 Title

This order is the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Order 2017.

2 Commencement

This order comes into force on 31 August 2017.

3 Interpretation

(1) In this order, unless the context otherwise requires,—

Act means the Privacy Act 2020

agreement means the information sharing agreement approved under clause 4

assess includes reassess and determine

benefit means—

- (a) a benefit within the meaning of paragraph (a) of the definition of benefit in Schedule 2 of the Social Security Act 2018; and
- (b) any other amount that is payable or may be paid under the Social Security Act 2018, including—
 - (i) a funeral grant that may be paid under subpart 15 of Part 2 of that Act; and
 - (ii) any special assistance payable under a programme approved under section 101 of that Act

contact information means information that may be used to contact an identifiable individual or that individual's nominated representative, including names, email and postal addresses, and telephone numbers

dependent child has the same meaning as in paragraph (a) of the definition of that term in Schedule 2 of the Social Security Act 2018

domestic relationship means a current or previous relationship between an identifiable individual and another person who is or was—

- (a) the individual's spouse or partner; or
- (b) the child of the individual or of the individual's spouse or partner; or
- (c) the parent of the individual; or
- (d) any other family member of the individual; or
- (e) another person who ordinarily shares or shared a household with the individual

employer means a person who engages another person to do work under a contract of service or a contract for service

identifying information means information that identifies, or relates to the identity of, an individual, including names, aliases, and the date and location of the individual's birth and death

information about employment includes information about—

- (a) an individual's current or previous engagement in a contract of service or a contract for service; and
- (b) the employer's name, trading name, contact details, and IRD number; and
- (c) the name by which the employer knows or knew the individual; and
- (d) the date on which the individual started and ceased employment with the employer; and
- (e) details of the income that the individual earned with the employer and the period of payment; and
- (f) the individual's tax code for the period

information about finances and income means financial information about an individual, including—

- (a) the individual's bank account number; and
- (b) any debt due to the Crown resulting from the overpayment of any benefit or subsidy or the underpayment of tax; and
- (c) information about the income of that individual, including—
 - (i) salary and wages income; and
 - (ii) interest, dividends, and Maori authority distributions; and
 - (iii) business income; and
 - (iv) other taxable and non-taxable income

information about social assistance means, in relation to an individual who has received benefits or subsidies,—

- (a) information about the benefits and subsidies received by the individual, including the amount paid, recovery of over-payments, current and previous account status, entitlements, payment methods, and account balances; and
- (b) information about whether that individual has or had—
 - (i) 1 or more dependent children; and
 - (ii) a spouse or partner

information about tax means information about an individual's current or previous tax affairs, including tax class, tax year, tax paid, tax refunds, tax adjustments, and IRD number

information privacy principle means an information privacy principle in section 22 of the Act

Inland Revenue means the Inland Revenue Department

IRD number has the meaning given to tax file number by section 3(1) of the Tax Administration Act 1994

lead agency means Inland Revenue

Maori authority has the same meaning as in section YA 1 of the Income Tax Act 2007

parent—

- (a) means, in relation to an identifiable individual, that individual's mother, father, guardian, or step-parent; and
- (b) includes a person who is acting in the place of a parent

party means a party to the agreement under clause 5(1)

personal information has the same meaning as in section 7(1) of the Act

Revenue Acts means the Acts referred to in section 16C(1) of the Tax Administration Act 1994

subsidies means 1 or more of—

- (a) Working for Families tax credits payable under the Income Tax Act 2007 and the Tax Administration Act 1994; and
- (b) community services cards available under regulations made, or deemed to have been made, under 1 or both of—
 - (i) section 102 of the Pae Ora (Healthy Futures) Act 2022; and
 - (ii) section 437 of the Social Security Act 2018; and
- (c) student loans payable under the student loan scheme as defined in section 4(1) of the Student Loan Scheme Act 2011; and
- (d) student allowances payable under the Education and Training Act 2020; and
- (e) child support payable under the Child Support Act 1991; and
- (f) income-related rent payable under the Public and Community Housing Management Act 1992; and
- (g) social housing available under the Public and Community Housing Management Act 1992

tax obligations means tax obligations arising under the Revenue Acts

working day means any day of the week other than—

- (a) a Saturday, a Sunday, Waitangi Day, Good Friday, Easter Monday, Anzac Day, the Sovereign's birthday, Te Rā Aro ki a Matariki/Matariki Observance Day, and Labour Day; and
- (b) if Waitangi Day or Anzac Day falls on a Saturday or a Sunday, the following Monday; and
- (c) a day in the period commencing with 25 December in any year and ending with 15 January in the following year

Working for Families tax credit has the meaning given to WFF tax credit in section MA 8 of the Income Tax Act 2007.

- (2) Any term that is used but not defined in this order has the same meaning as in subpart 1 of Part 7 of the Act.

Clause 3(1) **Act**: amended, on 1 July 2023, by clause 4(1) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 3(1) **benefit**: replaced, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Clause 3(1) **dependent child**: amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Clause 3(1) **information privacy principle**: amended, on 1 July 2023, by clause 4(2) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 3(1) **personal information**: amended, on 1 July 2023, by clause 4(3) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 3(1) **Revenue Acts**: replaced, on 1 July 2023, by clause 4(4) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 3(1) **subsidies** paragraph (b): replaced, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Clause 3(1) **subsidies** paragraph (b)(i): amended, on 1 July 2022, by section 104 of the Pae Ora (Healthy Futures) Act 2022 (2022 No 30).

Clause 3(1) **subsidies** paragraph (d): amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Clause 3(1) **subsidies** paragraph (f): amended, on 1 October 2019, by section 33 of the Kāinga Ora—Homes and Communities Act 2019 (2019 No 50).

Clause 3(1) **subsidies** paragraph (g): amended, on 1 October 2019, by section 33 of the Kāinga Ora—Homes and Communities Act 2019 (2019 No 50).

Clause 3(1) **working day** paragraph (a): replaced, on 12 April 2022, by wehenga 7 o Te Ture mō te Hararei Tūmatanui o te Kāhui o Matariki 2022/section 7 of the Te Kāhui o Matariki Public Holiday Act 2022 (2022 No 14).

Clause 3(2): amended, on 1 July 2023, by clause 4(5) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

4 Information sharing agreement approved

- (1) The information sharing agreement described in subclause (2) is approved.
- (2) The agreement is the Information Sharing Agreement Between Ministry of Social Development And Inland Revenue Department made in July 2017, as amended in September 2021 and July 2023.
- (3) The amendments made in September 2021 come into force on 8 October 2021.

Clause 4: replaced, on 8 October 2021, by clause 4 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300).

Clause 4(2): amended, on 1 July 2023, by clause 5 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Parties and lead agency

5 Parties to agreement and designation of lead agency

- (1) The parties to the agreement are—
 - (a) Inland Revenue; and
 - (b) the Ministry of Social Development.
- (2) The lead agency is Inland Revenue.

Purposes for which information may be shared

6 Purposes for which information may be shared

The agreement authorises the sharing of personal information for 1 or more of the following purposes:

- (a) assessing eligibility for, and entitlement to, benefits and subsidies (in relation to applicants for, and current and past recipients of, benefits and subsidies):
- (b) assessing and enforcing any obligations related to benefits and subsidies, including recovering any associated debt (in relation to applicants for, and current and past recipients of, benefits and subsidies):
- (c) assessing and enforcing tax obligations, including recovering any associated debt:
- (d) registering new customers or updating customer contact information and identifying information (including in relation to taxpayers and applicants for, or current or past recipients of, benefits or subsidies):
- (e) assessing the potential costs to the Crown of policy proposals (at any stage of development) and modelling the impact of the proposals on individuals, or groups of individuals, who may be affected:
- (f) testing systems and processes to enable subsequent sharing and use for any purpose in paragraphs (a) to (e) where sharing for such a purpose is either already occurring or is reasonably anticipated:
- (g) statistical analysis and research for any purpose in paragraphs (a) to (d).

Clause 6(e): inserted, on 8 October 2021, by clause 5 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300).

Clause 6(f): inserted, on 1 July 2023, by clause 6 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 6(g): inserted, on 1 July 2023, by clause 6 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Nature of modifications

7 Modification of information privacy principle 2 (source of personal information)

- (1) Information privacy principle 2 is modified in accordance with subclause (2).
- (2) It is not a breach of information privacy principle 2 for either party to collect personal information from the other party for 1 or more of the purposes in clause 6.

8 Modification of information privacy principle 11 (limits on disclosure of personal information)

- (1) Information privacy principle 11 is modified in accordance with subclause (2).
- (2) It is not a breach of information privacy principle 11 for either party to disclose personal information to the other party for 1 or more of the purposes in clause 6.

*Public services that agreement facilitates***9 Public services that agreement is intended to facilitate**

The public services that the agreement is intended to facilitate are—

- (a) the accurate and efficient assessment of eligibility for, and entitlement to, benefits and subsidies; and
- (b) the accurate and efficient assessment and enforcement of tax obligations, including recovering any associated debt; and
- (c) the accurate and efficient assessment and enforcement of obligations relating to benefits and subsidies, including recovering any associated debt; and
- (d) the development of public policy using personal information to assess the potential costs to the Crown and the impact on individuals, or groups of individuals, who may be affected; and
- (e) research and analysis for any purpose in paragraphs (a) to (d).

Clause 9(d): inserted, on 8 October 2021, by clause 6 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300).

Clause 9(e): inserted, on 1 July 2023, by clause 7 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

*Description of personal information shared under agreement***10 Personal information that may be shared under agreement**

The following types of personal information may be shared under the agreement:

- (a) contact information:
- (b) identifying information:
- (c) information about domestic relationships, including—
 - (i) the current and previous names, aliases, contact details, and dates of birth of persons with whom an identifiable individual has or had a domestic relationship; and

- (ii) in relation to any of those persons, information about employment, information about finances and income, information about social assistance, and information about tax:
- (d) information about employment:
- (e) information about finances and income:
- (f) information about social assistance:
- (g) information about tax.

How personal information shared under agreement may be used

11 How parties may use personal information

- (1) This clause applies to the use of personal information described in clause 10.
- (2) A party may use personal information for 1 or more of the purposes in clause 6.
- (3) However, personal information that is shared solely for any purpose in clause 6(e), (f), or (g) may only be used for that purpose.

Clause 11(3): inserted, on 8 October 2021, by clause 7 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300).

Clause 11(3): amended, on 1 July 2023, by clause 8 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Adverse actions

12 Adverse actions

- (1) This clause states the adverse actions that the parties can reasonably be expected to take as a result of the sharing of personal information for the purposes set out in clause 6(a) to (d).
- (2) The Ministry of Social Development can reasonably be expected to take steps to—
 - (a) assess eligibility for, or entitlement to, benefits and subsidies that are applied for or received:
 - (b) assess whether obligations in relation to benefits and subsidies that are applied for or received have been met:
 - (c) enforce any unmet obligations in relation to benefits and subsidies that are applied for or received.
- (3) The steps referred to in subclause (2) may include (without limitation)—
 - (a) investigation:
 - (b) refusal to grant, or suspension or cessation of, or review or reassessment of entitlement to, a benefit or subsidy:
 - (c) debt recovery:

- (d) prosecution.
- (4) Inland Revenue can reasonably be expected to take steps to—
 - (a) assess whether tax obligations have been met:
 - (b) assess eligibility for, or entitlement to, subsidies that are applied for or received:
 - (c) assess whether obligations in relation to subsidies that are applied for or received have been met:
 - (d) enforce any unmet tax obligations or unmet obligations in relation to subsidies that are applied for or received.
- (5) The steps referred to in subclause (4) may include (without limitation)—
 - (a) investigation:
 - (b) refusal to grant, or suspension or cessation of, or review or reassessment of entitlement to, a subsidy:
 - (c) reassessment of tax obligations (which may result in the requirement to pay a higher amount of tax):
 - (d) debt recovery:
 - (e) prosecution.
- (6) The parties may not take any adverse action as a result of the sharing of personal information solely for any purpose in clause 6(e), (f), or (g).

Clause 12(1): amended, on 8 October 2021, by clause 8(1) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300).

Clause 12(6): inserted, on 8 October 2021, by clause 8(2) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300).

Clause 12(6): amended, on 1 July 2023, by clause 9 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

12A Procedure for adverse actions by Ministry of Social Development in relation to child support payments

- (1) This clause applies to adverse actions in respect of benefits (for example, a decision to reduce or suspend the benefit).
- (2) The agreement provides that the Ministry of Social Development will not provide notice of an adverse action under section 152 of the Act in respect of adverse actions specified in Schedule 2 of the agreement that may be taken by the Ministry in relation to child support payments.
- (3) Before taking any of those adverse actions against an individual as a result of sharing personal information under the agreement, the Ministry must comply with—
 - (a) all applicable internal policies and guidelines of the Ministry; and

- (b) the Solicitor-General’s Prosecution Guidelines (as applicable).
- (4) The Ministry must, immediately after any decision to reduce or suspend a benefit, take steps that are reasonable to notify the individual of—
 - (a) the details of their benefit change; and
 - (b) their right to review and appeal the Ministry’s decision.

Clause 12A: inserted, on 1 July 2023, by clause 10 of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

13 Procedure before other adverse actions taken

- (1) In this clause,—
 - (a) subclause (2) specifies the circumstance in which a party will (in accordance with section 153(a)(ii) of the Act) not give notice (under section 152 of the Act) of adverse action against an individual as a result of the sharing of personal information about the individual under the agreement; and
 - (b) subclause (3) specifies other circumstances in which Inland Revenue may (in accordance with section 153(a)(ii) of the Act) dispense with the giving of notice (under section 152 of the Act) of adverse action against an individual as a result of the sharing of personal information about the individual under the agreement; and
 - (c) subclause (5) specifies the procedure that a party must follow before taking adverse action against the individual in any circumstance where the party will not give or may dispense with the giving of notice (as specified in subclause (2) or (3)).
- (2) A party will not give notice of adverse action if,—
 - (a) based on personal information shared, the party has reasonable grounds to suspect that a crime has been, is being, or will be committed; and
 - (b) the personal information shared is relevant to the party’s decision making on preventative, investigative, or enforcement interventions related to that crime; and
 - (c) advance notice of an adverse action might defeat the purpose of the intervention.
- (3) Inland Revenue may dispense with the giving of notice of adverse action—
 - (a) if—
 - (i) Inland Revenue identifies a discrepancy between the information shared and information supplied to Inland Revenue; and
 - (ii) the discrepancy is relevant to decision making on the suspension of a payment to an individual of all or part of an interim instalment of a tax credit under any of subparts MA to MG and MZ of the Income Tax Act 2007; and

- (iii) the adverse action proposed is suspension of that payment; or
 - (b) if paragraph (a) applies and—
 - (i) Inland Revenue decides to suspend a payment to an individual of all or part of an interim instalment of a tax credit under any of subparts MA to MG and MZ of the Income Tax Act 2007; and
 - (ii) on the basis of the discrepancy identified from the personal information shared, Inland Revenue proposes to take further adverse action.
- (4) Subclause (3) does not limit subclause (2) (*see also* subclause (6)).
- (5) The procedure that a party must follow before taking adverse action (whether or not Inland Revenue gives notice of the adverse action) is as follows:
 - (a) the party must comply with all of the party's applicable policies and guidelines and the Solicitor-General's Prosecution Guidelines (as applicable); and
 - (b) in addition to paragraph (a), if the adverse action is the further adverse action referred to in subclause (3)(b)(ii),—
 - (i) Inland Revenue must give written notice to the individual, immediately after the decision to suspend the payment (or must have given written notice to the individual before that decision was made), that—
 - (A) provides details of the discrepancy on which the decision was based; and
 - (B) provides details of the suspension of payment of the tax credit; and
 - (C) provides details of the further adverse action that Inland Revenue proposes to take; and
 - (D) states that the individual has 5 working days from receipt of the notice to show cause why payment of the tax credit should not have been suspended or why the further adverse action should not be taken, or both; and
 - (ii) Inland Revenue must not take the further adverse action (or any of it) until expiration of those 5 working days.
- (6) However, subclause (5)(b), to the extent that it might otherwise apply, does not apply if the adverse action is taken by Inland Revenue in the circumstance referred to in subclause (2).
- (7) This clause does not apply to adverse actions referred to in clause 12A (that is, by the Ministry of Social Development in relation to child support payments).

Clause 13 heading: amended, on 1 July 2023, by clause 11(1) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 13(1)(a): amended, on 1 July 2023, by clause 11(2) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 13(1)(a): amended, on 1 July 2023, by clause 11(3) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 13(1)(b): amended, on 1 July 2023, by clause 11(4) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 13(1)(b): amended, on 1 July 2023, by clause 11(5) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Clause 13(3)(a)(ii): amended, on 1 July 2018, by section 44(1) of the Families Package (Income Tax and Benefits) Act 2017 (2017 No 51).

Clause 13(3)(b)(i): amended, on 1 July 2018, by section 44(2) of the Families Package (Income Tax and Benefits) Act 2017 (2017 No 51).

Clause 13(7): inserted, on 1 July 2023, by clause 11(6) of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80).

Miscellaneous

14 How to access agreement

- (1) A copy of the agreement is available online at <http://www.msd.govt.nz> and <http://www.ird.govt.nz>
- (2) A copy of the agreement is also available at the Inland Revenue Department, 55 Featherston Street, Pipitea, Wellington 6011.

15 Schedule 2A of Privacy Act 1993 amended

- (1) This clause amends the Privacy Act 1993.
- (2) In Schedule 2A, after the item relating to Information Sharing Agreement for Sharing Permitted Information with Statistics New Zealand, insert the item set out in the Schedule of this order.

**Schedule
Amendment to Schedule 2A of Privacy Act 1993**

cl 15

Information Sharing Agreement Between Ministry of Social Development And Inland Revenue Department made in July 2017	The accurate and efficient assessment of eligibility for, and entitlement to, benefits and subsidies	http://www.msdsd.govt.nz	Inland Revenue	(a)	contact information:
	The accurate and efficient assessment and enforcement of tax obligations, including recovering any associated debt	http://www.ird.govt.nz		(b)	identifying information:
	The accurate and efficient assessment and enforcement of obligations relating to benefits and subsidies, including recovering any associated debt			(c)	information about domestic relationships, including—
				(i)	the current and previous names, aliases, contact details, and dates of birth of persons with whom an identifiable individual has or had a domestic relationship; and
				(ii)	in relation to any of those persons, information about employment, information about finances and income, information about social assistance, and information about tax:
				(d)	information about employment:
				(e)	information about finances and income:
				(f)	information about social assistance:
				(g)	information about tax.

Version as at
1 July 2023

**Privacy (Information Sharing Agreement between
Inland Revenue and Ministry of Social Development)
Order 2017**

Schedule

Michael Webster,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 3 August 2017.

Notes

1 *General*

This is a consolidation of the Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Order 2017 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2023 (SL 2023/80)

Pae Ora (Healthy Futures) Act 2022 (2022 No 30): section 104

Te Ture mō te Hararei Tūmatanui o te Kāhui o Matariki 2022/Te Kāhui o Matariki Public Holiday Act 2022 (2022 No 14): wehenga 7/section 7

Privacy (Information Sharing Agreement between Inland Revenue and Ministry of Social Development) Amendment Order 2021 (LI 2021/300)

Education and Training Act 2020 (2020 No 38): section 668

Kāinga Ora—Homes and Communities Act 2019 (2019 No 50): section 33

Social Security Act 2018 (2018 No 32): section 459

Families Package (Income Tax and Benefits) Act 2017 (2017 No 51): section 44