



## ANALYSIS

Title 1. Short Title 2. Disclosure of information for purposes of entitlement card	3. Further secrecy requirements 4. Assessments and determinations made by electronic means
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1993, No. 11

**An Act to amend the Inland Revenue Department Act 1974**  
*[1 April 1993]*

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title**—This Act may be cited as the Inland Revenue Department Amendment Act 1993, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

**2. Disclosure of information for purposes of entitlement card**—(1) Section 13B (3) of the principal Act (as inserted by section 3 of the Inland Revenue Department Amendment Act (No. 3) 1991) is hereby amended—

(a) By omitting the expression “before the 1st day of April 1994”:

(b) By repealing paragraph (d):

(c) By adding to paragraph (e) the expression “; and”.

(2) Section 13B (3) of the principal Act (as so inserted) is hereby further amended by adding the following paragraphs:

“(f) The assessable income expected to be derived by the qualifying person, or the combined assessable income expected to be derived by the qualifying person and his or her spouse, which is used to determine that credit of tax; and

“(g) The assessable income derived by the qualifying person, or the combined assessable income derived by the

qualifying person and his or her spouse, which is used to determine that credit of tax; and

- “(h) The amounts of all credits of tax by instalments payable to the qualifying person, or the combined amounts of all credits of tax by instalments payable to the qualifying person and his or her spouse; and
- “(i) The amounts of the credits of tax for the income year that are payable to the qualifying person, or the combined amounts of the credits of tax for the income year that are payable to the qualifying person and his or her spouse; and
- “(j) The birth date of each child to which that credit of tax relates.”

**3. Further secrecy requirements—**(1) The principal Act is hereby amended by repealing section 15, and substituting the following section:

“15. (1) In this section,—

“ ‘Person with access to restricted information’ means any person who—

“(a) Acquires or has access to or is given restricted information—

“(i) Through the agency of the Commissioner pursuant to any of paragraphs (b), (ba), (bb), (bc), (c), and (ca) of section 13 (4) of this Act; or

“(ii) By virtue of the person’s access to the information processing and storage systems of the Department; or

“(b) Being a person who, by the nature of his or her physical access to the premises or the information processing and storage systems of the Department may or is likely to have access to restricted information, has been required by the Commissioner to certify in the manner prescribed by subsection (4) of this section:

“ ‘Restricted information’ means any information that the Commissioner has obtained pursuant to or under the Inland Revenue Acts, including all Acts (whether repealed or not) at any time administered by or in the Department, or pursuant to or arising out of such other functions as may from time to time have been lawfully conferred on the Commissioner.

“(2) Any person with access to restricted information shall,—

“(a) Before he or she acquires or has access to or is given any restricted information, certify in the manner prescribed in subsection (4) of this section that he or she has been shown, has read, and has understood the provisions of this section; and

“(b) Thereafter be bound to maintain and aid in maintaining the secrecy of all restricted information that comes to his or her knowledge, and shall not at any time communicate such information to any person, except for any purpose for which, and to the extent to which, the Commissioner authorises such disclosure.

“(3) Without limiting the generality of subsection (2) of this section, no person shall be required to produce in any Court or tribunal any book or document, or to divulge or communicate to any Court or tribunal any restricted information.

“(4) The certificate referred to in subsection (2) of this section shall be given in the form prescribed by the Commissioner, and shall include the full name, address, and signature of the person giving the certificate and the date on which the certificate is given.

“(5) The certificate shall,—

“(a) Where it is given by any person referred to in section 13 (4) (b) of this Act, be kept by the Department of Statistics as a permanent record:

“(b) Where it is given by any person referred to in section 13 (4) (bb) of this Act who is an officer or employee or agent of the Department of Social Welfare, be kept by that Department as a permanent record:

“(c) Where it is given by any person referred to in section 13 (4) (bb) of this Act who is an officer or employee or agent of the Accident Rehabilitation and Compensation Insurance Corporation, be kept by that Corporation as a permanent record:

“(d) Where it is given by any person referred to in section 13 (4) (bc) of this Act (being an employee of the loan manager under the Student Loan Scheme or an employee of any tertiary institution or the Secretary of Education or any employee of the Ministry of Education), be kept by the Secretary of Education as a permanent record:

“(e) In any other case, be kept by the Inland Revenue Department as a permanent record.

“(6) Every person commits an offence against this section who—

“(a) Knowingly fails to comply with subsection (2) (a) of this section before acquiring or obtaining access to any restricted information; or

“(b) Having certified in the manner prescribed by subsection (4) of this section, knowingly communicates any restricted information in contravention of subsection (2) (b) of this section.”

(2) The following enactments are hereby consequentially repealed:

(a) Section 4 (d) of the Inland Revenue Department Amendment Act 1986:

(b) Section 2 (3) and (4) of the Inland Revenue Department Amendment Act 1989:

(c) Section 4 of the Inland Revenue Department Amendment Act (No. 2) 1991:

(d) Section 92 (2) and (3) of the Student Loan Scheme Act 1992.

**4. Assessments and determinations made by electronic means**—(1) The principal Act is hereby amended by inserting, after section 21c, the following section:

“21D. Any assessment or determination made for the purposes of any of the Inland Revenue Acts that is made automatically by a computer or other electronic means in response to or as a result of information entered or held in the computer or other electronic medium shall be treated as an assessment or determination made by or under the properly delegated authority of the Commissioner.”

(2) This section shall apply to assessments and determinations made on or after the 17th day of December 1992.

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This Act is administered in the Inland Revenue Department.

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