

Social Welfare (Transitional Provisions) Amendment Bill

Government Bill

Explanatory note

General policy statement

The purpose of this Bill is to amend the Social Welfare (Transitional Provisions) Act 1990 to—

- (a) allow social security agreements entered into by New Zealand with other countries to include mutual assistance provisions for the recovery of the social security debts of either country;
- (b) allow such agreements to include mutual assistance provisions for the exchange of information for social security purposes;
- (c) give effect in New Zealand law to any such mutual assistance provisions that are included in any such agreement;
- (d) provide individuals to whom such mutual assistance provisions relate with appropriate protection of their privacy.

The power to include mutual assistance provisions in social security agreements is required, in the first instance, to revise the social security agreement between New Zealand and the Netherlands. The Netherlands' law now requires all the Netherlands' social security agreements to contain these terms. It is expected that other countries that New Zealand may wish to enter into agreements with in the future may have similar requirements.

Summary of key measures

Mutual recovery of debts

The Bill will give legal effect to social security agreements that contain provisions giving the agencies responsible for their implementation the right to request their counterpart in the other country

to recover social security debts on their behalf. In New Zealand the government agency is the Department of Work and Income.

Social security debts are defined to include debts established by administrative or judicial decisions, and extend to unpaid taxes or contributions levied for social security purposes.

The Bill states that a social security debt is only recoverable in the other country if:

- all rights of review and appeal relating to the debt in the requesting country have been exercised or expired; and
- all reasonable means of recovering the debt in the requesting country have been exhausted.

In addition the Bill stipulates that a social security agreement containing a mutual assistance provision for the recovery of debt must include the following terms:

- no agency will be required to commence recovery of a debt that is no longer recoverable under the laws of the requesting country or one that was assessed more than 5 years earlier:
- the debts will not take priority over debts owing to the government agency to which the request is directed (the **requested agency**):
- the requested agency will not be obliged to take any measures not provided for under its own laws but will recover those debts in the same manner as its own debts - imprisonment for debt is excluded:
- debts owed by a deceased person will be recoverable from their estate only:
- if it is normal practice, payments may be deferred or by instalment but, in this instance, the 5-year time limit on recovery will be extended:
- the cost of recovering the debt must be borne by the requesting country.

The Bill confers rights of appeal to the Social Security Appeal Authority on persons affected by a mutual assistance provision for the recovery of debt under a social security agreement.

Mutual exchange of information

The Bill also allows for social security agreements that include mutual assistance provisions for the exchange of information for

social security purposes to be given legal effect under New Zealand law. It will also permit information to be obtained and given to tax authorities. Social security purposes include determining entitlement to a benefit or its rate and the recovery of social security debts, including unpaid contributions or taxes levied for social security purposes.

To enable mutual assistance provisions for the exchange of information in social security agreements to be implemented, the Bill contains measures (including changes to the Tax Administration Act 1994), that—

- empower the Department of Work and Income to—
 - obtain from the Inland Revenue Department any information in its possession that is requested under mutual assistance provisions authorised by the Bill:
 - supply a requesting agency with any information held by the Department of Work and Income or obtained from the Inland Revenue Department:
 - supply any information it has received under mutual assistance provisions to the Department of Inland Revenue for the purposes of tax assessments and detecting tax fraud:
- empower the Inland Revenue Department, on request, to supply the Department of Work and Income with any information in its possession that has been requested under mutual assistance provisions; and
- permit information obtained from the Inland Revenue Department by the Department of Work and Income and supplied to the government agency in the other country to be passed to their tax authorities for the purposes of tax assessments and detecting tax fraud.

Measures to protect the privacy of personal information

The Bill specifies that those social security agreements that include mutual assistance provisions for information exchange, must:

- restrict information exchanged from being passed on to a third country; and
- ensure information exchanged is subject to the privacy laws of each country.

The Bill imposes obligations on the Department of Work and Income and the Inland Revenue Department to protect information

obtained from countries under mutual assistance provisions. Exchanges of information between those departments will be through information matching programmes, with the protections associated with such programmes under the Privacy Act 1993. The mutual assistance provisions themselves are also treated as information matching programmes for the purposes of the Privacy Act 1993. Consequential amendments to the Privacy Act 1993 are included in the Bill.

There will be a requirement for an Information Matching Privacy Impact Assessment, and the Privacy Commissioner to present a report to the Minister of Social Services and Employment and to the Minister of Justice, before any agreement containing such provisions is brought into effect under New Zealand law.

Clause by clause analysis

Clause 1 relates to the title of the Bill.

Clause 2 provides that the Bill comes into force on the day after the date on which it receives the Royal assent.

Clause 3 sets out the purpose of the Bill.

Part 1

Amendments to principal Act

Clause 4 substitutes a *new section 2* into the principal Act. The definition of the term **social security debt** is new. This term is used in *new sections 19A to 19D* (see *clause 6*).

Clause 5 amends section 19 of the principal Act. Section 19 provides a means of giving effect in New Zealand to an agreement or Convention entered into by New Zealand providing for reciprocity with another country in respect of matters relating to social security monetary benefits.

New subsections (2A) and (2B) are inserted. These provide that if an agreement or Convention includes mutual assistance provisions (see *new section 19A(2)*) the Privacy Commissioner must report on the provisions before an Order in Council is made under section 19(1).

Clause 6 inserts *new sections 19A to 19D* into the principal Act.

New section 19A provides that a reciprocity agreement or Convention may include mutual assistance provisions. These are—

- provision for the governments of New Zealand and the other country to provide each other with assistance in the recovery of social security debts.
- provision for those governments to supply each other with information for social security purposes.

The term **social security purposes** and certain other terms are defined in *new section 19A(1)*.

New section 19B sets out certain terms and conditions. These terms and conditions, or terms and conditions to the like effect, must be included in any reciprocity agreement or Convention that provides for mutual assistance in the recovery of social security debts.

New section 19C sets out certain terms and conditions. These terms and conditions, or terms and conditions to the like effect, must be included in any reciprocity agreement or Convention that provides for mutual assistance in the exchange of information for social security purposes.

New section 19D sets out the actions that may be taken under mutual assistance provisions by the chief executive of the department responsible for the administration of the Social Security Act 1964.

If the reciprocity agreement or Convention contains provision for mutual assistance in the recovery of social security debts, a social security debt of the other country may be recovered by the chief executive under section 86(1D) of the Social Security Act 1964 and any amount recovered may be paid to the other country.

If the reciprocity agreement or Convention contains provision for mutual assistance in the supply of information for social security purposes,—

- the chief executive may, in accordance with and subject to the provision, supply to or receive from the other country information about any person:
- the chief executive may supply information received from the other country to the Commissioner of Inland Revenue for the purpose of making an assessment of the tax due by any person under the laws of New Zealand or detecting tax fraud or tax evasion under the laws of New Zealand:
- if, after information is received from the other country, the chief executive proposes to take action against an individual, the chief executive must give written notice to that individual

as set out in *subsection (3)(c)*. There is an exception to this in *subsection (4)*:

- *subsection (3)(e) and subsections (5) and (6)* apply certain provisions of Part X of the Privacy Act 1993 to actions taken under this section.

Part 2

Amendments to other Acts

Clause 7 amends the Third Schedule of the Privacy Act 1993. The Third Schedule lists information matching provisions. *New section 19D(2)(b)* of the principal Act and *new section 85B* of the Tax Administration Act 1994 (see *clause 8*) are added to the Third Schedule.

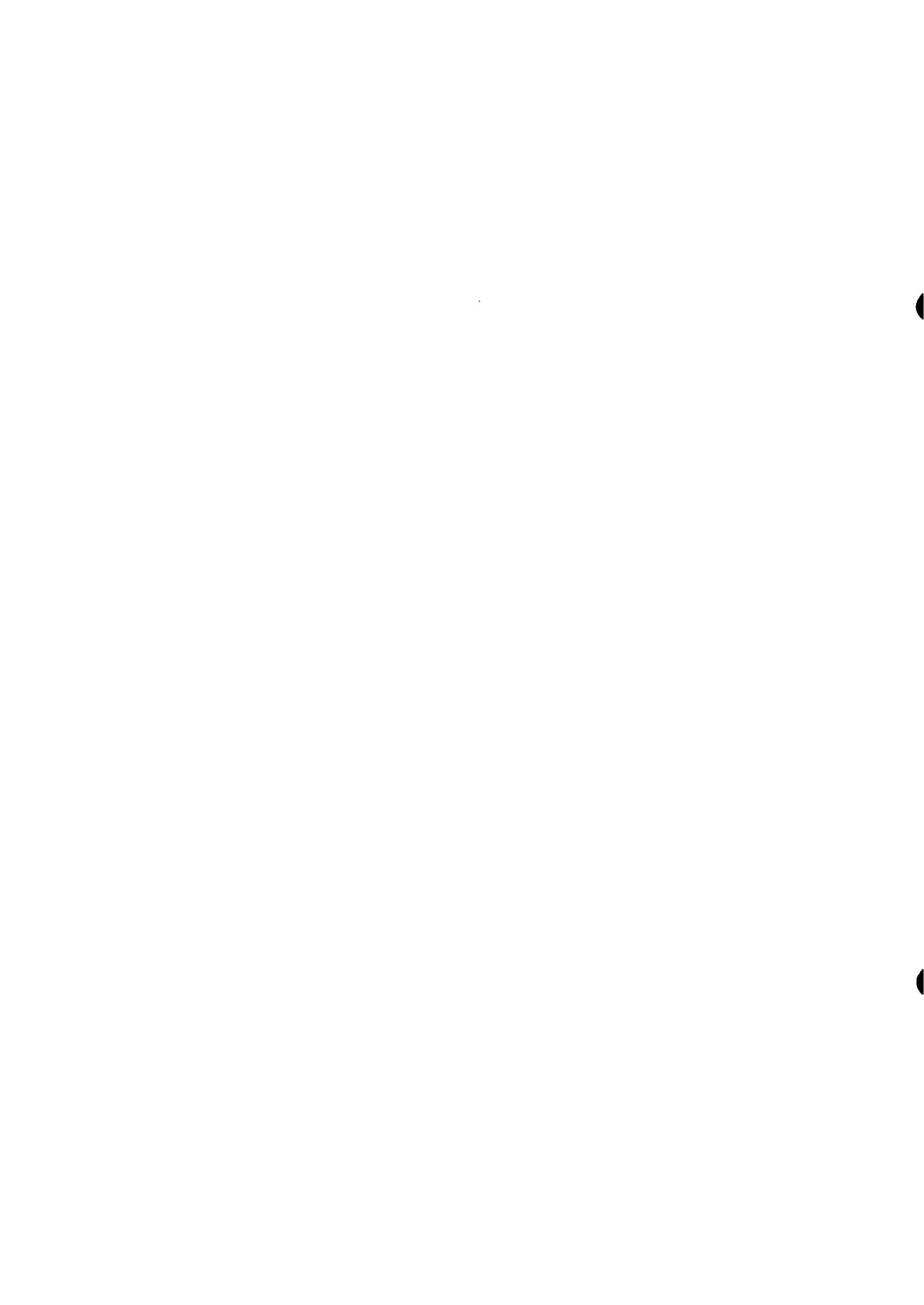
Clause 8 amends section 10A and section 12J of the Social Security Act 1964. The amendments provide a right of appeal to a district review committee and in turn to the Social Security Appeal Authority against a decision of the chief executive of the department for the time being responsible for the administration of the Social Security Act 1964 under section 19D(1)(a) of the Social Welfare (Transitional Provisions) Act 1990 (as inserted by *clause 6*).

Clause 9 amends the Tax Administration Act 1994 by inserting *new sections 85B and 85C*. *New section 85B* provides for the exchange of information between the Inland Revenue Department and the department responsible for the administration of the Social Security Act 1964 for the purposes of giving assistance to another country with which New Zealand has a social security agreement.

The term **social security agreement** is defined as an agreement or Convention in respect of which an Order in Council has been made under section 19 of the Social Welfare (Transitional Provisions) Act 1990 and which contains a mutual assistance provision relating to the exchange of information for social security purposes.

New section 85C sets out the purposes for which information supplied to the Commissioner of Inland Revenue under *new section 85B* can be used or supplied. The Commissioner may use the information—

- for the purposes in *subsections (3) and (4) of new section 85B*;
- for making an assessment of the amount of tax due by any person:



Hon Steve Maharey

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The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Social Welfare (Transitional Provisions) Amendment Act **2000**.
- (2) In this Act, the Social Welfare (Transitional Provisions) Act 1990¹ is called “the principal Act”.

¹ RS Vol 32 p 883

Amendments: 1996 No 21; 1997 No 65; 1998 No 98; 1999 No 80

2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

3 Purpose

The purpose of this Act is—

- (a) to allow agreements or Conventions entered into by New Zealand with the governments of other countries providing for reciprocity in respect of matters relating to social security monetary benefits to include mutual assistance provisions for the recovery of the social security debts of either country: 5
- (b) to allow such agreements or Conventions to include mutual assistance provisions for the exchange of information for the administration and enforcement of social security laws: 10
- (c) to give effect to any such mutual assistance provisions: 15
- (d) to provide individuals to whom such mutual assistance provisions relate with appropriate protection of their privacy. 15

Part 1**Amendments to principal Act****4 New section 2 substituted**

- (1) The principal Act is amended by repealing section 2, and substituting the following section: 20

“2 Interpretation

- “(1) In this Act, unless the context otherwise requires,—

“**Minister**, in relation to any provisions of this Act, means the Minister who is, with the authority of the Prime Minister, for the time being responsible for the administration of those provisions 25

“**Privacy Commissioner** means the Privacy Commissioner appointed under the Privacy Act 1993

“**social security debt**— 30

“(a) in relation to New Zealand, means an amount that may be recovered from any person under section 86 of the Social Security Act 1964; and

“(b) in relation to any other country, means an amount that may be recovered from any person— 35

“(i) under the laws relating to social security in that country; or

“(ii) for taxation or other contribution levied specifically for social security under the laws of that country.

“(2) Unless the context otherwise requires, expressions defined in section 3(1) of the Social Security Act 1964 and in section 2 of the War Pensions Act 1954 have in this Act the meanings so defined.” 5

(2) The Employment Services and Income Support (Integrated Administration) Act 1998 is consequentially amended by repealing so much of the Schedule as relates to section 2 of the principal Act. 10

5 Adoption of reciprocity agreement with other countries

Section 19 of the principal Act is amended by inserting, after subsection (2), the following subsections:

“(2A) If an agreement or Convention or alteration to an agreement or Convention contains a provision of the kind referred to in **section 19A(2)**, no Order in Council in respect of that agreement or Convention or alteration may be made under subsection (1) unless the Privacy Commissioner has first presented a report to the Minister and to the Minister of Justice on the following matters: 15

“(a) whether the provision complies with the privacy principles set out in that Act, having regard to the matters set out in paragraphs (a) to (f) of section 98 that Act: 20

“(b) if the provision is of the kind referred to in **section 19A(2)(b)**, the adequacy of the privacy protection given in the other country to information about any individual that may be supplied by New Zealand under the provision. 25

“(2B) **Subsection (2A)** does not apply to a provision that relates solely to the recovery of moneys paid under the agreement or Convention in excess of that to which the recipient was entitled under that agreement or Convention.” 30

6 New sections 19A to 19D inserted

The principal Act is amended by inserting, after section 19, the following sections: 35

“19A Inclusion of mutual assistance provisions in reciprocity agreement

“(1) In this section and in sections 19B to 19D,—

“agreement means an agreement or Convention with the government of another country of the kind referred to in section 19, or an alteration to an agreement or Convention of that kind 5

“competent institution means an institution of a party that is responsible for the application of the agreement

“party means a government that has entered into an agreement 10

“requested institution means the competent institution of a party to which a request is made by the competent institution of the other party

“requesting institution means the competent institution of a party that makes a request to the competent institution of the other party 15

“social security laws, in relation to a party, means the laws of that party relating to social security, including laws relating to taxation or other contribution levied specifically for social security 20

“social security purposes include—

“(a) the administration of the social security laws of a party:

“(b) the collection of the social security debts of a party:

“(c) the maintenance of the social security laws of a party, including the prevention, detection, prosecution, and punishment of offences under those laws: 25

“(d) the enforcement of any social security laws of a party imposing a pecuniary penalty:

“(e) the conduct of any proceedings under the social security laws of a party before any court or tribunal. 30

“(2) An agreement may contain—

“(a) provision for the governments of New Zealand and the other country to provide each other with assistance in the recovery of social security debts; or 35

“(b) provision for those governments to supply each other with information for social security purposes; or

“(c) both provisions described in paragraphs (a) and (b).

- “(3) No provision of the kind referred to in **subsection (2)(a)** may be included in an agreement unless it contains the terms and conditions set out in **section 19B** or terms and conditions to the like effect.
- “(4) No provision of the kind referred to in **subsection (2)(b)** may be included in an agreement unless it contains the terms and conditions set out in **section 19C** or terms and conditions to the like effect. 5
- “(5) Nothing in **section 19(2A)** or this section prevents an agreement containing other provisions for mutual assistance if those provisions are not of the kind referred to in **subsection (2)**. 10

“19B **Terms and conditions for recovery of social security debts**

- “(1) The terms and conditions referred to in **section 19A(3)** are— 15
- “(a) assistance to recover any social security debt of a party may be provided by the other party only in respect of a debt— 15
- “(i) that has been found or determined to be owing in the country concerned by a court or tribunal having jurisdiction in the matter, or by a person, body, or organisation in that country acting administratively within the terms of his, her, or its lawful authorisation; and 20
- “(ii) in respect of which any right of review or appeal of the determination of the debt, under the law under which the debt was determined (other than a right of judicial review or complaint under laws relating to administrative decisions generally, or under human rights laws), has been exhausted or has expired; and 25 30
- “(iii) that may be lawfully recovered under the laws of that country; and
- “(iv) that was first found or determined to be owing less than 5 years prior to the date that the request for assistance is made, except as provided in **subsection (2)**: 35
- “(b) when providing assistance to recover any social security debt of a party, the party giving the assistance is not required to—

- “(i) give priority to the recovery of social security debts of the other party; and
- “(ii) take any measures for recovery not provided for under the laws relating to the recovery of debts of that party: 5
- “(c) a party may not seek to recover a social security debt by imprisonment of the individual by whom it is owed or of any other individual:
- “(d) any recovery of a social security debt of a deceased individual is limited to the value of that individual’s estate: 10
- “(e) any institution, court, or tribunal involved in the recovery of a social security debt may defer recovery of the debt, or may order or arrange for the debt to be paid in instalments, if— 15
 - “(i) the institution, court, or tribunal has the power to do so; and
 - “(ii) it is its normal practice to do so:
- “(f) a party may give assistance only in respect of a social security debt that the requesting institution has certified is of a kind described in **subparagraphs (i) to (iv) of paragraph (a)**: 20
- “(g) the party requesting assistance to recover a social security debt must pay the costs of the other party of recovering the debt, including court costs or other fees payable under the laws of that party. 25
- “(2) Where any institution, court, or tribunal defers the recovery of a social security debt, or orders or arranges for a social security debt to be paid by instalments, the 5-year period referred to in **subsection (1)(a)(iv)** is extended by the period of deferral or, as the case requires, the period over which the debt is to be paid by instalments. 30
- “19C **Terms and conditions for exchange of information for social security purposes**
- “(1) The terms and conditions referred to in **section 19A(4)** are— 35
 - “(a) a request for information relating to an individual may be made only for social security purposes:
 - “(b) the requested institution of a party may supply to the requesting institution—

- “(i) such information on the person to whom the request relates as it holds or is lawfully able to obtain; and
- “(ii) such information on that person as it may obtain from the taxation authorities of that party: 5
- “(c) the requesting institution of a party (the **requesting party**) to whom information is supplied by the requested institution of the other party may supply that information to the taxation authorities of the requesting party for either or both of the following purposes: 10
 - “(i) making an assessment of the tax due by any person under the laws of the requesting party relating to taxation:
 - “(ii) detecting tax fraud or tax evasion under the laws of the requesting party: 15
- “(d) every request for and supply of information made by and to the competent institutions of the parties must be made in terms of an agreement between the competent institutions of the parties that, in relation to New Zealand,— 20
 - “(i) contains, with all necessary modifications, the safeguards required to be set out in an information matching agreement within the meaning of section 99 of the Privacy Act 1993; and
 - “(ii) is consistent with the information matching rules set out in the Fourth Schedule of that Act, with all necessary modifications: 25
- “(e) Subject to **paragraphs (b) and (c)**, any information supplied by a party to the other party must be subject to the same privacy protections as any other personal information obtained under the social security laws of the other party: 30
- “(f) no party that receives, under the agreement, personal information about any individual from the competent institution of the other party may supply that information to any other country without the prior written consent of that competent institution or the individual concerned: 35
- “(g) a party must supply the competent institution of the other party with any information required by that institution to answer any questions or to make any report or 40

return required by a person or body authorised to monitor compliance with that party's privacy laws.

- “(2) In relation to New Zealand, section 99(4) of the Privacy Act 1993 applies, with any necessary modifications, to an agreement between the competent institutions of the parties under **subsection (1)(d)**. 5

“19D **Actions by chief executive under mutual assistance provisions**

- “(1) Where an Order in Council is made under section 19 in respect of an agreement which contains a provision of the kind referred to in **section 19A(2)(a)**,— 10
- “(a) any social security debt of the other country may, in accordance with and subject to the provision and to the extent that it has not been recovered in the other country, be recovered by the chief executive under section 86(1D) of the Social Security Act 1964 as if it were a debt due to the Crown; and 15
- “(b) any amount so recovered may, after the deduction of the costs of collection, be paid to the other country without any further appropriation than this paragraph. 20
- “(2) For the purposes of **subsection (1)(a)**, a certificate signed by an authorised officer of the competent institution of the other country that the debt is of a kind described in **subparagraphs (i) to (iv) of section 19B(1)(a)** is, in the absence of proof to the contrary, sufficient evidence of the existence of the debt. 25
- “(3) Where an Order in Council is made under section 19 in respect of an agreement which contains a provision of the kind referred to in **section 19A(2)(b)**,—
- “(a) the chief executive may supply any information in the department's possession about any person to, or receive information about any person from, the competent institution of the other country in accordance with, and subject to, the provision: 30
- “(b) the chief executive may from time to time, in accordance with arrangements made in an agreement with the Commissioner of Inland Revenue, supply any information received from the competent institution of the other country to the Commissioner for either or both of the purposes referred to in **section 19C(1)(c)**: 35

- “(c) if any information received from the competent institution of the other country under the provision has produced a discrepancy and the chief executive proposes to take action against an individual as a result, the chief executive must give that individual written notice— 5
- “(i) specifying particulars of the discrepancy and of the adverse action the chief executive proposes to take; and
- “(ii) stating that the individual has 5 working days from the receipt of the notice in which to show cause why that action should not be taken: 10
- “(d) the chief executive may not take any adverse action against an individual to whom a notice has been sent until the expiry of the 5 working days referred to in **paragraph (c)**: 15
- “(e) sections 100 to 102 and 104 to 106 of the Privacy Act 1993 apply in respect of the provision as if the provision were an authorised information matching programme and the department were the only specified agency involved in that programme. 20
- “(4) Nothing in **paragraph (c) or paragraph (d) of subsection (3)** prevents the chief executive from taking adverse action against an individual if compliance with the requirements of **subsection (3)(c)** would prejudice any investigation into the commission of an offence or the possible commission of an offence. 25
- “(5) Subsections (3) and (4) of section 103 of the Privacy Act 1993 apply to any notice to be given to any individual under **subsection (3)(c)**.
- “(6) Where the chief executive fails to comply, in relation to any individual, with the provisions of **subsection (3)(c)**, the failure is considered, for the purposes of Part VIII of the Privacy Act 1993, to constitute a failure to comply with the provisions of Part X of that Act. 30
- “(7) In this section, expressions defined in section 97 of the Privacy Act 1993 have the meanings so defined, with any necessary modifications.” 35

Part 2

Amendments to other Acts

- 7 Amendments to Third Schedule of Privacy Act 1993**
- The Third Schedule of the Privacy Act 1993 is amended—
- (a) by omitting from the second column of the item relating to the Tax Administration Act 1994, the expression “and 85A”, and substituting the expression “85A, and **85B**”:
- (b) by adding the following item:
- Social Welfare (Transitional Provisions) Act 1990 **section 19D(3)(b).**
- 8 Amendments to Social Security Act 1964**
- (1) Section 10A of the Social Security Act 1964 is amended by repealing subsection (1), and substituting the following subsections:
- “(1) This section applies to—
- “(a) an applicant or beneficiary affected by a decision made by any person in the exercise of any power, function, or discretion conferred on the person by delegation under this Act, against which the applicant or beneficiary has a right of appeal under section 12J; or
- “(b) an applicant, beneficiary, or other person in respect of whom a person makes any decision in the exercise of a power under **section 19D(1)(a)** of the Social Welfare (Transitional Provisions) Act 1990 conferred on the decision-making person by delegation under that Act, against which the applicant or beneficiary or other person has a right of appeal under section 12J.
- “(1A) A person to whom this section applies may apply in writing for a review of the decision to the appropriate district review committee established under this section.
- “(1B) The application must be made—
- “(a) within 3 months after receiving notification of the decision; or
- “(b) if the committee considers there is good reason for the delay, within such further period as the committee may allow on application made either before or after the expiration of that period of 3 months.”

(2) Section 12J of the Social Security Act 1964 is amended by inserting, after subsection (1), the following subsection:

“(1A) An applicant or beneficiary or other person may appeal to the Appeal Authority against a decision—

“(a) that was made in relation to that person by the chief executive under the power conferred by **section 19D(1)(a)** of the Social Welfare (Transitional Provisions) Act 1990; and

“(b) that has been confirmed or varied by a benefits review committee under section 10A or that was made by the chief executive other than pursuant to a delegation.”

(3) The following enactments are repealed:

(a) section 3 of the Social Security Amendment Act (No 4) 1997:

(b) so much of the Schedule of the Employment Services and Income Support (Integrated Administration) Act 1998 as relates to section 10A(1) of the Social Security Act 1964.

9 New sections 85B and 85C inserted in Tax Administration Act 1994

The Tax Administration Act 1994 is amended by inserting, after section 85A, the following sections:

“85B Disclosure of information for purposes of mutual assistance provision contained in social security agreement

“(1) The purpose of this section is to facilitate the exchange of information between the Inland Revenue Department and the department for the time being responsible for the administration of the Social Security Act 1964 for the purpose of giving assistance to the government of a country with which New Zealand has a social security agreement.

“(2) For the purpose of this section, any authorised officer of the department for the time being responsible for the administration of the Social Security Act 1964 may from time to time supply to the Commissioner any personal information supplied to that department by the government of that country.

“(3) Where, in relation to any person, personal information is supplied in accordance with **subsection (2)** to the Commissioner, the Commissioner may compare that information with

any information held by the Commissioner which relates to the person.

- “(4) For the purpose of this section, where the Commissioner has information relating to the person, the Commissioner may supply to an authorised officer such information as is held by the Commissioner in relation to that person, including— 5
- “(a) the street address of the person; and
 - “(b) the name and street address of the last known employer of the person; and
 - “(c) where the result of any comparison carried out under **subsection (3)** indicates that the person is receiving, or has, during the previous income year, received, any gross income from any source, the details of that gross income; and 10
 - “(d) where the Commissioner knows the names and dates of birth of any dependent children of the person, those names and dates. 15
- “(5) Where the Commissioner has supplied information under **subsection (4)** to an authorised officer of the department for the time being responsible for the administration of the Social Security Act 1964, the department may supply that information to the competent institution of the government of the other country in accordance with the mutual assistance provision of the social security agreement. 20
- “(6) The provisions of this section apply despite any other provision of this Act. 25
- “(7) In this section, unless the context otherwise requires,—
- “**authorised officer** means any officer, employee, or agent of the department for the time being responsible for the administration of the Social Security Act 1964 who is authorised by the chief executive of that department to supply information or receive information from the Commissioner under this section 30
 - “**personal information** means information that identifies an individual, which may include the individual’s tax file number 35
 - “**social security agreement** means an agreement or Convention or alteration to an agreement or Convention—

- “(a) in respect of which an Order in Council has been made under section 19 of the Social Welfare (Transitional Provisions) Act 1990; and
- “(b) that contains a mutual assistance provision of a kind referred to in **section 19A(2)(b)** of that Act. 5

“85C **Use and supply of information supplied for the purposes of section 85B**

Where information is supplied to the Commissioner under **section 85B(2)**, the Commissioner—

- “(a) may use that information for any of the following 10 purposes:
 - “(i) the purposes set out in **subsections (3) and (4)** of that section:
 - “(ii) making an assessment of the amount of tax due 15 by any person:
 - “(iii) detecting tax fraud or tax evasion:
- “(b) may not supply that information to any other country without the prior written consent of the chief executive of the department for the time being responsible for the administration of the Social Security Act 1964 and sub- 20 ject to such conditions as that chief executive sets.”

