

PRIVACY AND DIGITAL CORRESPONDENCE

GUIDANCE FOR PUBLIC PRACTITIONERS IN NEW ZEALAND

INTRODUCTION

This document outlines guidance for members in practice regarding the sending of electronic correspondence with IRD numbers and other sensitive information.

GENERAL PRIVACY CONSIDERATIONS

Guidance on your obligations as an agent is available under the [Privacy Act 2020 \(Privacy Act\)](#).

The Privacy Act promotes and protects the privacy of individuals and sets out the information privacy principles for how practitioners collect, use, disclose, store and give access to personal information.

Practitioners should take reasonable steps to protect client personal information, against:

- misuse or loss
- unauthorised access, modification or disclosure.

Our general advice is that practices should seek legal advice to verify that privacy and other policies of the firm complies with your firm's legal and regulatory environment.

IRD NUMBERS

There are security and privacy risks when sending sensitive information electronically.

The Office of the Privacy Commissioner provides specific guidance under [Privacy Principle 13](#) on the usage and disclosure of unique identifiers, such as IRD numbers. In particular, a practitioner cannot assign to an individual a unique identifier that (to the practitioner's knowledge) has been assigned to that individual by another agency.

The New Zealand Business Number (NZBN) and Company Number are not considered sensitive information as they are publicly available.

ELECTRONIC AUTHORITIES TO ACT

To link a client, a practitioner must hold written or electronic authority from the relevant client. An authority to act for an individual client doesn't extend to their related entities, such as a company, partnership or trust. A separate authority to act must be obtained for each IRD number that a practitioner is linked to.

Inland Revenue have provided further guidance in Tax Information Bulletin Vol 23, No 9 (November 2011) and on their website at www.ird.govt.nz/technical-tax/general-articles regarding the verification that must be undertaken for an electronic authority to act.

CONCLUSION

We encourage practitioners to exercise their professional judgement and seek legal advice when necessary to ensure that unintended recipients don't receive sensitive client information.

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