



Information Disclosure Agreement

For the Disclosure of Information

Between

New Zealand Customs Service

And

Inland Revenue

(Section 316, Customs and Excise Act 2018)

1 Parties

1.1 The parties to this Information Disclosure Agreement (**Agreement**) are:

- a. The Minister of the New Zealand Customs Service; and
- b. The Minister of Revenue.

2 Background and purpose of the Agreement

- 2.1 This Agreement sets out the terms and conditions on which the Comptroller of the New Zealand Customs Service (**Customs**) is authorised to disclose information to the Commissioner of Inland Revenue (**IR**) under section 316 of the Customs and Excise Act 2018 (**the Act**).
- 2.2 Customs' purpose is to protect and promote New Zealand across borders. To do this Customs protects New Zealand through risk prevention and mitigation, enforcement and assurance and checks on goods, people and craft, crossing our border. Customs' functions at the border include the collection of duties, excise taxes and goods and services tax due on imports, and enforcement of border cash reporting requirements of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 that relate to the cross-border movement of cash and/or stored value instruments of NZ\$10,000 or more (or the foreign equivalent).
- 2.3 IR is responsible for collecting most of the Crown's revenue and administering a number of social policy programmes. IR administers the Inland Revenue Acts and is responsible for protecting the integrity of the tax system and collecting the highest net revenue that is practicable within the law. This includes identifying, preventing, detecting and investigating tax evasion and tax fraud across a range of tax types, activities and typologies, as well as supporting the collection and recovery of outstanding tax debt and the protection of public revenue.
- 2.4 As part of its role at the border, Customs collects information that may be relevant to IR performing its functions. Customs and IR will share information under this Agreement to assist IR in carrying out its functions relating to the prevention, detection, investigation and prosecution of tax evasion and tax fraud, the protection of public revenue, and the collection and recovery of tax debt.
- 2.5 The Minister of Customs and the Minister of Revenue have agreed to enter into this Agreement under section 316 of the Act.
- 2.6 Section 316 of the Act facilitates the regular disclosure of information by the Comptroller of Customs to the chief executive of another government agency for certain purposes. This Agreement will facilitate the regular disclosure of Customs information to IR to assist IR in carrying out its functions under the Inland Revenue Acts and other legislation administered or enforced by IR.
- 2.7 The functions of IR relevant to this Agreement are set out in clause 6 and include identifying customers whose activities may indicate tax compliance risks, assessing and prioritising those risks using IR data and analytics, supporting investigations and other compliance interventions, improving IR's understanding of compliance risks, patterns and typologies, identifying and recovering outstanding tax liabilities, and identifying activity relevant to transnational and serious organised crime, money laundering, and risks to public revenue.

2.8 The objectives of this Agreement are to set out the detail regarding:

- a. the particular type or class of information to be disclosed; and
- b. the particular purpose or purposes for which the information is accessed; and
- c. the particular function being, or to be, carried out by the government agency for which the information is required; and
- d. how the information is to be used by the government agency to assist with the carrying out of those functions; and
- e. the form in which the information is to be disclosed; and
- f. the positions or designations of the persons in the government agency to whom the information may be disclosed; and
- g. the safeguards that are applied for protecting personal information, or commercially sensitive information, that is disclosed; and
- h. the requirements relating to storage and disposal of the disclosed information; and
- i. the circumstances (if any) in which the information may be disclosed by the recipient agency to another agency, and how that disclosure may be made; and
- j. the requirements for reviewing this Agreement.

2.9 The following Annexes provide further operational detail relating to the information sharing authorised by this Agreement:

- a. Annex 1, which forms part of the Agreement, sets out the technical standards report (TSR), which contains operational details relating to the information disclosed to IR, including details about the information being disclosed, the form and methods of disclosure, security protocols, retention requirements and the IR Authorised Persons for the purposes of this Agreement.
- b. Annex 2, which does not form part of this Agreement, sets out the Agency Representatives and their details.

3 Definitions

3.1 Unless the context otherwise requires, the following terms have been defined as follows:

<u>Term</u>	Definition
Act	Customs and Excise Act 2018.
Agency	IR or Customs, and Agencies means both IR and Customs.
Agency Representative	The representative set out for a particular Agency in Annex 2.

Agreement	This agreement together with Annex 1.
BCR	A border cash report, being a written (or electronic) report in the prescribed form required when Cash and/or Stored Value Instruments of NZ\$10,000 or more (or the foreign equivalent) is moved into or out of New Zealand.
Cash	Has the meaning given to it in section 5 of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009
Customs	New Zealand Customs Service.
Information	Border Cash and/or Stored Value Instrument information disclosed to IR under this Agreement as specified in clause 4 of this Agreement.
Inland Revenue Acts	Has the meaning given to that term in section 3 of the TAA.
IR	Inland Revenue.
IR Authorised Person	The IR personnel specified in clause 6.1 of Annex 1.
Secure Transmission Method	An online file transfer, IronKey, SEEMail, SGE or other secure means of transmitting information that is consistent with the standards (including encryption measures) in the current New Zealand Information Security Manual (NZISM) or its equivalent.
SGE	Secure Government Email, the all-of-government secure email service used for the secure transmission of email and attachments between participating government agencies.
Start Date	Has the meaning given to that term in clause 13.1.
Stored Value Instrument	Has the meaning given to it in section 67B of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009.
TAA	Tax Administration Act 1994.

3.2 Capitalised terms not defined in this Agreement have the meaning given to them in the Act.

3.3 In this Agreement, unless the context otherwise requires, references to:

- a. the singular includes the plural and vice versa;
- b. a reference to a clause or an Annex means a clause of, or an Annex to, this Agreement; and
- c. a reference to any legislation includes any amendment to, or replacement of, that legislation and any subordinate legislation made under it.

4 Particular type or class of information that may be disclosed

- 4.1 Customs will disclose to IR the information described in clause 2.1 of Annex 1 relating to the movement of Cash and/or Stored Value Instruments of NZ\$10,000 or more (or the foreign equivalent) into or out of New Zealand.
- 4.2 The Information contains Category 2 information (as defined in section 304 of the Act) – being information relating to the arrival or departure of any person, passenger name record information and relevant Customs intelligence reports that are linked to the BCR.

5 Particular purpose(s) for which information is disclosed

- 5.1 Information is disclosed under section 316 of the Act to IR for the purpose of assisting IR to carry out its functions related to, or involving:
- a. the prevention, detection, investigation, and prosecution of offences in relation to tax evasion and tax fraud; and
 - b. the protection of the public revenue, including through the protection of the integrity of the tax system, and the assessment, collection, and recovery of tax revenue (including tax debt).
- 5.2 This includes functions carried out under legislation, to the extent that those functions relate to, or support, the prevention, detection, investigation, or prosecution of offences, or the protection of public revenue.
- 5.3 Without limiting clause 5.1, Information is disclosed for purposes that include enabling IR to:
- a. identify individuals or entities who may be engaged in non-compliance through the movement or possession of significant amounts of Cash and/or Stored Value Instruments;
 - b. assess compliance risks by combining the Information with IR data;
 - c. initiate or support investigations or other compliance interventions; and
 - d. identify customers with existing or potential tax liabilities and support the collection or recovery of those liabilities.

6 Particular function being carried out for which information is required

- 6.1 The Information will be disclosed to IR to enable it to carry out its functions under the Inland Revenue Acts and other legislation administered or enforced by Inland Revenue, or otherwise relevant to those functions, including:
- a. the care and management of taxes;
 - b. the collection of the highest net revenue that is practicable within the law; and
 - c. the protection of the integrity of the tax system.

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- 6.2 For the avoidance of doubt, the functions described in this clause are limited to those that relate to, or support, the prevention, detection, investigation, or prosecution of offences, or the protection of public revenue.
- 6.3 Without limiting clauses 6.1, the particular IR functions for which the Information is required include:
- a. identifying customers whose cross-border Cash and/or Stored Value Instruments movements may indicate undeclared income or other non-compliant behaviour, including where such movements are relevant to obligations or risks arising under the Inland Revenue Acts or other relevant legislation;
 - b. combining the Information with IR data to assess the likelihood and extent of non-compliance and to inform risk-based selection, prioritisation, and targeting of compliance interventions;
 - c. generating investigative leads and identifying cases appropriate for investigation or other compliance interventions;
 - d. supporting IR's strategic understanding of compliance risks, including patterns, trends, and typologies involving the use of Cash and/or Stored Value Instruments;
 - e. identifying information relevant to customers with outstanding tax liabilities and supporting the lawful recovery of those liabilities;
 - f. improving IR's visibility of Cash and/or Stored Value Instruments based activity that may not otherwise be apparent from IR's data, including activity relevant to undeclared income, offshore-derived income, or other tax compliance risks; and
 - g. identifying, detecting, and investigating transnational and serious organised crime and money laundering activity, including behaviours, networks, and financial flows relevant to potential non-compliance or risks to public revenue.

7 How the information will assist in the carrying out of the particular function

- 7.1 The Information will assist IR to carry out the functions specified in clause 6 by enabling IR to identify persons carrying Cash and/or Stored Value Instruments and, where relevant, any person or entity with an interest in the Cash and/or Stored Value Instruments, assess whether those Cash and/or Stored Value Instruments movements indicate tax compliance risks or risks to public revenue, combine the Information with IR data and analytics to assess the likelihood and extent of non-compliance, identify patterns, trends and typologies, generate investigative leads, support investigations and other compliance interventions, and identify and recover outstanding tax liabilities.

8 The form in which the information will be disclosed

- 8.1 Customs will send the Information to IR using the Secure Transmission Method described in Annex 1 at the frequency, and in the format, also described in that Annex.

9 Positions or designations of persons to whom information may be disclosed

- 9.1 The disclosure of Information will be limited to the IR Authorised Persons working directly on or supporting the functions specified in clause 6, where access is required to carry out or support one or more of those functions.

10 Safeguards to be applied for protecting particular information

Security

- 10.1 IR will take reasonable steps to maintain the security of Information disclosed under this Agreement, by protecting it against risks such as unauthorised access, loss, collection, use, disclosure, disposal and any other misuse.
- 10.2 Customs and IR will adhere to the Protective Security Requirements (PSR) and New Zealand Information Security Manual (NZISM), to the extent applicable. Further Security information is set out in the Technical Standards Report (TSR) attached as Annex 1.
- 10.3 IR will store the Information in secure locations. The storage locations for the Information are set out in Annex 1.
- 10.4 IR will maintain an electronic audit trail recording who accesses the Information. Access records may be reviewed for audit and assurance purposes and for reviews under clause 13.2.

Privacy

- 10.5 Each Agency will be responsible for ensuring that it complies with its obligations, and any relevant information privacy principles, under the Privacy Act 2020.
- 10.6 Each Agency will immediately notify the other Agency of:
- a. Any circumstances, incidents or events that have jeopardised (or may in the future jeopardise) the security of any computer system in its custody that is used to store the Information.
 - b. Any security or privacy complaint made to that Agency in relation to the Information.
 - c. Any privacy request made by a person in relation to the Information in order to ensure any response to that request is sufficiently considered by both Agencies under Part 4 of the Privacy Act 2020.
- 10.7 IR must immediately notify Customs if:
- a. IR knows or suspects it has breached the Privacy Act 2020 or the privacy of individuals in relation to the Information; or
 - b. IR knows or suspects any loss or any unauthorised use, disclosure or misuse of the Information; or
 - c. IR becomes aware that further disclosure (except under clause 12) may be required by law in relation to the Information; or
 - d. any legislation prevents or may prevent IR from performing its obligations under this Agreement.
- 10.8 If either Agency reasonably believes that the privacy of individuals whose Information is shared under this Agreement has been or may be breached, then that Agency, after appropriate discussions with the other Agency, may suspend this Agreement where necessary to give the Agencies the opportunity to remedy the breach or possible breach.

The Agencies will take all reasonable steps to remedy the breach or possible breach in a timely manner.

10.9 Any privacy incident is to be subject to appropriate action by the Agency responsible for the breach (**Responsible Party**) in accordance with the Responsible Party's policies, processes, and code of conduct. The other Agency will provide the Responsible Party with reasonable assistance if required. The Responsible Party will keep the other Agency informed.

10.10 Where an internal investigation confirms a privacy breach that is a notifiable privacy breach for the purposes of the Privacy Act 2020, the Office of the Privacy Commissioner will be notified as soon as possible by the Responsible Party.

10.11 IR agrees, unless specifically authorised in writing by Customs or required or authorised to do so by law, to not:

- a. modify the Information received in the source file; or
- b. transfer or store the Information outside of New Zealand, AWS Sydney and/or Microsoft Australia.

Audit

10.12 IR will undertake an audit annually and communicate the results to Customs, confirming that:

- a. the Information has been used only for the purposes outlined in clause 5;
- b. the Information has been stored, retained, and disposed in accordance with established government security requirements; and
- c. any privacy or security incidents have been identified and reported in accordance with the requirements of this Agreement.

11. Requirements relating to the storage and disposal of disclosed information

11.1 All Information will be handled and stored strictly in accordance with any security endorsement or caveat applying to information classified as 'In Confidence' under the Government Security Classification System, and the requirements set out in the PSR and NZISM, to the extent applicable.

11.2 Any Information that is copied pursuant to this Agreement will be retained by IR only for as long as required for the purposes it was obtained pursuant to this Agreement.

11.3 IR will ensure that the Information is recorded in a manner that identifies that it:

- a. was disclosed under this Agreement;
- b. is subject to any caveats notified by Customs in relation to the Information; and
- c. may be used only for the purposes set out in clause 5.

11.4 All information disclosed pursuant to this Agreement will be destroyed in accordance with IR's retention and disposal schedule, the Public Records Act 2005 and any applicable disposal authorities under the Public Records Act.

12 Disclosure by IR to any other agency

12.1 IR may disclose Information to another agency (whether based in New Zealand or overseas) only if IR is satisfied that the disclosure is:

- a. required by the Official Information Act 1982, Privacy Act 2020, or other applicable law; or
- b. authorised or permitted under the Tax Administration Act 1994 or any other applicable law.

12.2 Any disclosure under clause 12.1 must be made in accordance with the law that requires, authorises or permits that disclosure.

12.3 If IR discloses information under clause 12.1, IR must:

- a. ensure that any disclosure of Information is made in accordance with, and accompanied by, any caveats applied to the Information by Customs; and
- b. IR must not represent Information as having been obtained from Customs to the extent that the Information has been supplemented, analysed, or derived from IR information, unless the relevant Information was obtained directly from a Customs source file.

13 Commencement, review and termination

13.1 This Agreement comes into effect on the date it is signed by both signatories (**Start Date**). It remains in effect unless terminated in accordance with clauses 13.6 or 13.9(b).

13.2 The Agencies agree to jointly review this Agreement:

- a. as soon as practicable after 12 months from the Start Date;
- b. every 2 years thereafter during the term of this Agreement;
- c. at any time if either Agency, acting reasonably, believes a review is necessary and provides 30 days' written notice of the review to the other Agency's Agency Representative; and
- d. upon the occurrence of a privacy breach or security incident related to this Agreement.

13.3 When a review is conducted under clause 13.2, each Agency will be responsible for:

- a. confirming that this Agreement is functioning as intended; or
- b. identifying, in writing, any necessary changes that would enhance the effectiveness of the Information disclosure process in light of the intended use of the Information.

13.4 Any changes resulting from a review will be made by varying this Agreement in accordance with clause 16.

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- 13.5 The Agencies shall co-operate with each other in any review and will use their reasonable endeavours to make available the necessary resources, facilities and information to facilitate each joint review.
- 13.6 This Agreement may be terminated by the Minister of Customs or the Minister of Revenue at any time, by either party providing formal notice in writing to the other party. The termination will take effect immediately and Customs will cease disclosing Information to IR.
- 13.7 If IR determines that it requires Customs to disclose information that is not Information for the purposes of this Agreement, IR will notify Customs of the information required. Customs may, acting reasonably, determine whether it will disclose the requested information to IR. If Customs agrees to disclose the requested information, any changes resulting from that agreement will be made by varying this Agreement in accordance with clause 16.
- 13.8 If IR determines that it no longer requires the disclosure of some or all of the Information from a specified date, it will notify Customs as soon as practicable of that date and the Information that will no longer be required.
- 13.9 On the date specified in a notice under clause 13.8:
- if the notice relates to only part of the Information, Customs will cease disclosing the Information specified in that notice and any changes resulting from that notice will be made by varying this Agreement in accordance with clause 16; or
 - if IR has notified Customs that it no longer requires any Information, this Agreement will terminate.

14 Confidentiality

- 14.1 This Agreement will be published on Customs' website in accordance with section 321 of the Act.
- 14.2 Each Agency agrees that:
- Subject to its obligations under the Privacy Act 2020 and/or Official Information Act 1982, it will not release any information relating to this Agreement to the media or any member of the public without the other Agency's prior written consent.
 - If there is a matter of concern, it will not discuss the matter publicly without first engaging in a full discussion with the other Agency. Both Agencies will make a representative available promptly for that discussion.

15 Agency Representatives, disputes and notices

- 15.1 The Agencies will each appoint an Agency Representative to oversee the operation of this Agreement and will ensure that the person is familiar with its requirements and their Agency's obligations under the Privacy Act 2020. The contact details for the Agency Representatives are contained in Annex 2.
- 15.2 An Agency may change its Agency Representative, or their contact details, at any time by giving the other Agency Representative written notice of the change. Any change notified under this clause takes effect on the date specified in the notice (or, if no date

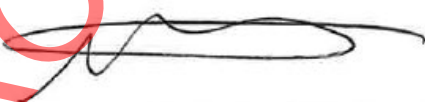
is specified, on receipt of the notice). Annex 2 is taken to be amended accordingly, and the change does not constitute a variation of this Agreement for the purposes of clause 16.

- 15.3 In the first instance, any issues arising out of this Agreement should be referred to the Agency Representative for resolution.
- 15.4 If the Agency Representatives cannot resolve an issue within 10 working days of it being referred to them, the issue may be referred, in writing, to IR's Enterprise Leader, Data and Information and Customs' Manager, Investigations.
- 15.5 Despite the existence of an issue, the Agencies will continue to comply fully with their obligations under this Agreement.
- 15.6 All notices and communication between the Agencies under this Agreement must be sent to the Agency Representatives at the addresses set out in Annex 2.

16 Variations

- 16.1 The Parties may agree to vary this Agreement. Unless clause 16.2 applies, each variation must:
- a. be made in writing;
 - b. be executed by the Minister of Customs and the Minister of Revenue; and
 - c. comply with the requirements of section 316 of the Act.
- 16.2 Despite clause 16.1(b), a variation to:
- a. operational or administrative content in Annex 1, where the variation does not alter the scope of information sharing authorised by this Agreement, must be executed by the chief executives of the Agencies, or their designated representatives; and
 - b. content that alters the scope of information sharing authorised by this Agreement, or the addition of a new Annex, must be executed by the Minister of Customs and the Minister of Revenue.

Signed by:



Minister
Revenue

Date:

04 OCT 2026



Minister
New Zealand Customs Service

Date: 30/9/2026

ANNEXES

Schedule of Annexes

Annex 1	Technical Standards Report (TSR)
Annex 2	Agency Representatives to act as contact persons

PROACTIVELY RELEASED

Annex 1: Technical Standards Report (TSR)

1. Introduction

1.1 This Annex specifies the technical standards of the Information.

2. Information disclosed

2.1 Customs will disclose to IR, in accordance with this Agreement, the following information extracted from Customs database records relating to BCR's for Cash and/or Stored Value Instruments of NZ\$10,000 or more (or the foreign equivalent) moved into or out of New Zealand:

Field	Description / Notes
Pax Passport Number	Passport number
Pax Person Surname	Surname
Pax Person Given Names	Given names
Pax Person DOB	Date of birth
Pax Nationality	Nationality of passport the person has travelled on
Report Number	Unique – Customs report number
Pax Direction	Departure or arrival
Pax Flight/Craft Actual Date	Date of actual arrival
Pax Flight/Craft NZ Port	Port of arrival
Pax Flight/Craft Overseas NZ Port	Port of departure
Report Task Amount 1	Cash carried in NZ equivalent currency
Report Task Free Text	Original cash currency at applicable NZD exchange rate
Cash Declared	The importer, exporter or entity correctly declared the cash quantity to Customs
Cash Undeclared	The importer, exporter or entity failed to declare, or declared the incorrect cash quantity to Customs
Enforcement Action	Recording what action Customs took at that time, such as fines, warning letters, seizure
Undeclared Notes	Notes of what happened
Narrative	A description of the search
Accompanied Y/N	Indicates if there is a person travelling with the cash or not. There are times when the cash is couriered without having a person accompanying it
Entity type	This provides further information in relation to if the cash couriered was accompanied: Pax (a person accompanied it), Financial institution (was not accompanied), Sea crew (accompanied on a boat)
Entity name	The company name, where the cash is being couriered for an entity such as the financial entities

2.2 The Agencies acknowledge that, as at the Start Date, Customs does not collect information about the movement of Stored Value Instruments. As soon as practicable after Customs implements processes to collect that information, the Agencies will amend

this Annex, in accordance with clause 16.2(a) of the Agreement, to provide for the disclosure of information relating to Stored Value Instruments. Customs will not disclose information about Stored Value Instruments to IR until that amendment has been made.

3. Frequency of disclosure

- 3.1 Customs will disclose Information covering the previous calendar month to IR on the fifth working day of each month.
- 3.2 If, after disclosing Information to IR, Customs becomes aware that any Information previously disclosed is no longer accurate, Customs will disclose the corrected Information (including the relevant Report Number) to IR as soon as practicable.

4. Form of Information and transfer mechanism

- 4.1 The Information will be disclosed to IR s18(c)(i)
- 4.2 Customs will send the Information to IR at s18(c)(i) using secure encrypted email (initially, SEEMail). When SEEMail is decommissioned, the Information will be sent to IR via SGE (or any secure encrypted email system that succeeds SGE).
- 4.3 Customs will advise IR s18(c)(i)
- 4.4 IR will receive the emails and transfer the Information into s18(c)(i) and the Data Intelligence Platform. Information stored in those IR systems can only be accessed by IR Authorised Persons who need access for a purpose set out in clause 5 of the Agreement.

5. Security protocols

- 5.1 The following security protocols will be used for the transmission of data (Customs):
- Full compliance with the Protective Security Requirements (PSR) and New Zealand Information Security Manual (NZISM).
 - The application of applicable security classification, for example IN CONFIDENCE.
 - The use of SEEMail or SGE (or any secure encrypted email system that succeeds SGE) in all instances.
 - Embedded instructions for unauthorised receipt.
- 5.2 The following security protocols will be used for the acceptance and storage of data (IR):
- Full compliance with the Protective Security Requirements (PSR) and New Zealand Information Security Manual (NZISM), where relevant.
 - Disclosed Information will be entered, stored and managed s18(c)(i) and the Data Intelligence Platform.
 - Both the s18(c)(i) and the Data Intelligence Platform are accredited up to RESTRICTED Information.

6. **Positions or designations of persons to whom information may be disclosed**

6.1 Information will be disclosed to IR personnel acting in the following roles:

a. Data and Intelligence:

- Domain Lead;
- Domain Principal;
- Intelligence and Insight Specialist;
- Technology Specialist;
- Technical Lead;
- Analyst;
- Domain Specialist; and
- Information Specialist.

b. Customer and Compliance Services:

- Group Lead;
- Team Lead;
- Technical Specialist;
- Customer Compliance Specialist;
- Customer Segment Leader;
- Segment Management Lead;
- Customer Service Officer;
- Analyst;
- Domain Lead;
- Technical Lead; and
- Solicitor.

Annex 2 – Agency Representatives and their contact details

New Zealand Customs Service

Manager Operations, Customs Investigations Unit	Contact Details
Matthew Green	S9(2)(a)

Inland Revenue

Domain Lead Intelligence	Contact Details
Jason Duncan	S9(2)(a)

Checklist: requirements under Section 316

Purpose of agreement – confirm this is to:	
<ul style="list-style-type: none"> Facilitate the disclosure of information by the chief executive of Customs to the chief executive of a government agency where that disclosure— 	
<ul style="list-style-type: none"> is to be on a regular basis; and 	
<ul style="list-style-type: none"> is not facilitated by— <ul style="list-style-type: none"> an information matching agreement under sections 306 to 310; or a direct access agreement under sections 312 to 315. 	
Confirm that the Ministers are satisfied of the following:	
<ul style="list-style-type: none"> disclosure of the information is reasonable and practical; and <ul style="list-style-type: none"> there are adequate safeguards to protect the privacy of individuals, including that the proposed compliance and audit requirements for the use, disclosure, and retention of the information are sufficient; and the agreement will include appropriate procedures for the disclosure, and retention of the information. 	
Consultation with Privacy Commissioner	
<ul style="list-style-type: none"> Confirm that the Privacy Commissioner has been consulted 	
<ul style="list-style-type: none"> Confirm that regard has been had to any comments received from the Privacy Commissioner (i.e. they have been taken into account) 	
Specific requirements – the following must be specified in the agreement	
<ul style="list-style-type: none"> The particular type or class of information to be disclosed; and 	
<ul style="list-style-type: none"> The particular purpose or purposes for which the information is accessed; and 	
<ul style="list-style-type: none"> The particular function being, or to be, carried out by the government agency for which the information is required; and 	
<ul style="list-style-type: none"> How the information is to be used by the government agency to assist with the carrying out of those functions; and 	
<ul style="list-style-type: none"> The form in which the information is to be disclosed; and 	
<ul style="list-style-type: none"> The positions or designations of the persons in the government agency to whom the information may be disclosed; and 	
<ul style="list-style-type: none"> The safeguards that are to be applied for protecting personal information, or commercially sensitive information, that is disclosed; and 	
<ul style="list-style-type: none"> The requirements relating to storage and disposal of the disclosed information; and 	
<ul style="list-style-type: none"> The circumstances (if any) in which the information may be disclosed by the agency to another agency, and how that disclosure may be made; and 	
<ul style="list-style-type: none"> The requirements for reviewing the agreement (i.e. the date for renewal, positions who must be included in the process etc) 	