

**ARRANGEMENT**  
**BETWEEN**  
**THE COMMISSIONER OF TAXATION (AUSTRALIA)**  
**AND**  
**THE COMMISSIONER OF INLAND REVENUE (NEW ZEALAND)**

**FOR THE EXCHANGE OF INFORMATION REGARDING NEW ZEALAND  
STUDENT LOANS**

**PARAGRAPH 1: PURPOSE**

1.1 This Arrangement for the *Exchange of Information Regarding New Zealand Student Loans* between the Commissioner of Taxation (Australia) and the Commissioner of Inland Revenue (New Zealand) ('Arrangement') allows for the exchange of Information between the Central Authorities to assist the New Zealand Central Authority to:

- (a) gain up-to-date contact details on relevant New Zealand Student Loan Borrowers;
- (b) contact these borrowers; and
- (c) potentially recover outstanding student loan amounts from these borrowers.

**PARAGRAPH 2: DEFINITIONS**

**"Central Authority"** means both:

- (a) The New Zealand Central Authority, being the Commissioner of Inland Revenue or a person authorised by the Commissioner; and
- (b) The Australian Central Authority, being the Commissioner of Taxation or a person authorised by the Commissioner.

**"Information"** means information relating to student loans exchanged by the Central Authorities under this Arrangement, including confidential information or personal information in accordance with relevant Privacy laws.

**"Privacy laws"** means the *Privacy Act 1988* (Cth) and the *Taxation Administration Act 1953* (Cth) and the *Tax Administration Act 1994* (NZ) and the *Privacy Act 1993* (NZ).

**"Student Loan Borrower"** means a New Zealand student loan borrower under New Zealand's Student Loan Scheme whose location is overseas or unknown.

### **PARAGRAPH 3: RESPONSIBILITIES OF CENTRAL AUTHORITIES**

3.1 The Central Authorities will, in good faith, co-operate with each other to achieve the purpose of this Arrangement.

### **PARAGRAPH 4: EXCHANGE OF INFORMATION**

4.1 At the request of the New Zealand Central Authority, the Australian Central Authority will take all appropriate steps to provide directly to the requesting Central Authority, as promptly as possible, any Information it holds on:

- (a) the most recent residential address of a Student Loan Borrower; and
- (b) the contact information for a Student Loan Borrower.

### **PARAGRAPH 5: USE OF INFORMATION AND CONFIDENTIALITY**

5.1 A Central Authority:

- (a) is not required to provide Information it does not already have in its possession; and
- (b) will not request Information of a kind that it would be unable to obtain or provide under applicable laws, including Privacy laws.

5.2 Information exchanged by the Central Authorities will:

- (a) be used only for the purpose of this Arrangement and for no other purpose; and
- (b) be collected, stored, used and disclosed in accordance with applicable Privacy laws.

5.3 The Central Authorities will be responsible for the acts and omissions of their respective employees, contractors and/or agents ('personnel'), and in particular they will:

- (a) keep such personnel informed of all responsibilities concerning the privacy, security and confidentiality of the Information including the requirements of this Arrangement;
- (b) ensure such personnel are adequately trained to perform relevant tasks in relation to the Information;
- (c) ensure that the employment contracts of such personnel include clauses obliging them to observe all relevant requirements in relation to the security and confidentiality of the Information; and
- (d) ensure access to the Information request made by one Central Authority to the other Central Authority is not available to any personnel who are not covered by or who has not obeyed the requirements of this paragraph.

## **PARAGRAPH 6: UNAUTHORISED USE OR DISCLOSURE, COMPLAINTS AND REQUESTS FOR INFORMATION**

6.1 A Central Authority will:

- (a) immediately notify the other Central Authority of any actual or suspected unauthorised use or disclosure of Information;
- (b) undertake an investigation of any actual or suspected unauthorised disclosure of Information;
- (c) provide reasonable assistance to the other Central Authority; and
- (d) keep the other Central Authority up-to-date about the investigation.

6.2 If a Central Authority receives a complaint or a request for information relating to this Arrangement, the Central Authority will consult with the other on the proposed response.

## **PARAGRAPH 7: SERVICE ARRANGEMENT**

7.1 The Central Authorities may enter into a further arrangement ('Service Arrangement') to facilitate the implementation of this Arrangement.

7.2 Matters which may be addressed in a Service Arrangement include:

- (a) the types of Information that may be exchanged, and the method, frequency and timeliness of the exchange between the Central Authorities;
- (b) reimbursement by the New Zealand Central Authority of the costs and expenses incurred by the Australian Central Authority in implementing or complying with this Arrangement and/or the Service Arrangement.

## **PARAGRAPH 8: STATUS AND APPLICABILITY OF ARRANGEMENT**

8.1 This Arrangement is not a treaty and does not create any legally binding rights or obligations.

## **PARAGRAPH 9: SETTLEMENT OF DIFFERENCES**

9.1 Should any dispute relating to this Arrangement arise, the Central Authorities will engage in discussion in good faith, with a view to resolving the dispute amicably and promptly.

9.2 The Central Authorities will continue to comply with their commitments under this Arrangement, despite the existence of any dispute between them.

**PARAGRAPH 10: REVIEW OF ARRANGEMENT**

10.1 The Central Authorities may carry out an annual review of this Arrangement.

10.2 Notwithstanding paragraph 10.1 the Central Authorities can decide at any time to review the whole or any part of this Arrangement.

**PARAGRAPH 11: EFFECTIVE DATE AND TERMINATION**

11.1 This Arrangement takes effect on the day after it has been signed by the Central Authorities and remains effective until terminated.

11.2 This Arrangement may be terminated by either Central Authority by giving sixty (60) days' notice in writing of an intention to terminate.

SIGNED in duplicate at *SYDNEY* on ..... *13 MARCH* .....2015.



**COMMISSIONER OF TAXATION**  
**(Australia)**



**COMMISSIONER OF INLAND  
REVENUE**  
**(New Zealand)**