

# **PRIVACY POLICY IN RELATION TO RESEARCH & DEVELOPMENT TAX INCENTIVE - IN YEAR PAYMENTS**

## **INTRODUCTION**

Tax Management NZ (**we, us, our**) complies with the New Zealand Privacy Act 2020 (the **Act**) when dealing with personal information. Personal information is information about an identifiable individual (a natural person).

This policy sets out how we will collect, use, disclose and protect your personal information.

This policy does not limit or exclude any of your rights under the Act. If you wish to seek further information on the Act, see [www.privacy.org.nz](http://www.privacy.org.nz).

## **CHANGES TO THIS POLICY**

We may change this policy by uploading a revised policy onto the website. The change will apply from the date that we upload the revised policy.

**This policy was last updated on 1 December 2022.**

## **THE INFORMATION WE COLLECT**

The types of personal information we may collect about you include:

- ▲ your name;
- ▲ images of you;
- ▲ your location information (for example your GPS location);
- ▲ your contact details, including email address, mailing address, street address and/or telephone number;
- ▲ your age and/or date of birth;
- ▲ your credit card or payment details;
- ▲ your preferences and/or opinions;
- ▲ information you provide to us through customer surveys;
- ▲ details of products and services we have provided to you and/or that you have enquired about, and our response to you;
- ▲ your browser session and geo-location data, device and network information, statistics on page views and sessions, acquisition sources, search queries and/or browsing behaviour;

- ▲ information about your access and use of our Services, including through the use of Internet cookies, your communications with our online Services, the type of browser you are using, the type of operating system you are using and the domain name of your Internet service provider;
- ▲ additional personal information that you provide to us, directly or indirectly, through your use of our Services, associated applications, associated social media platforms and/or accounts from which you permit us to collect information; and
- ▲ any other personal information requested by us and/or provided by you or a third party.

## **WHO DO WE COLLECT YOUR PERSONAL INFORMATION FROM**

We collect personal information about you from:

- ▲ you, when you provide that personal information to us, including via the website and any related service, through any registration or subscription process, through any contact with us (e.g. telephone call or email), or when you buy or use our services and products
- ▲ third parties where you have authorised this or the information is publicly available.

If possible, we will collect personal information from you directly.

## **HOW WE USE YOUR PERSONAL INFORMATION**

We will use your personal information for all aspects of our relationship with you in relation to Research & Development Tax Incentive Loans, including:

- ▲ to verify your identity
- ▲ to provide services and products to you
- ▲ to market our services and products to you, including contacting you electronically (e.g. by text or email for this purpose)
- ▲ to improve the services and products that we provide to you
- ▲ to undertake Anti-Money-Laundering, Due Diligence or credit checks of you (if necessary)
- ▲ to bill you and to collect money that you owe us, including authorising and processing credit card / payment transactions
- ▲ to respond to communications from you, including a complaint
- ▲ to conduct research and statistical analysis (on an anonymised basis)
- ▲ to protect and/or enforce our legal rights and interests, including defending any claim
- ▲ for internal record keeping, administrative, invoicing and billing purposes
- ▲ for analytics, market research and business development, including to operate and improve our Services, associated applications
- ▲ if otherwise required or authorised by law
- ▲ for any other purpose authorised by you or the Act.

## **DISCLOSING YOUR PERSONAL INFORMATION**

We may disclose your personal information to:

- ▲ another company within our group
- ▲ our employees, contractors and/or related entities
- ▲ our existing or potential agents or business partners
- ▲ anyone to whom our business or assets (or any part of them) are, or may (in good faith) be, transferred
- ▲ any business that supports our services and products, including (without limitation) any person or business that hosts or maintains any underlying IT system or data centre that we use to provide the website or other services and products
- ▲ a AML/CDD provider for the purpose of verifying you and/or your business
- ▲ a credit reference agency for the purpose of credit checking you
- ▲ other third parties (for anonymised statistical information)
- ▲ a person who can require us to supply your personal information (e.g. a regulatory authority)
- ▲ any other person authorised by the Act or another law (e.g. a law enforcement agency)
- ▲ any other person authorised by you.

A business that supports our services and products may be located outside New Zealand. This may mean your personal information is held and processed outside New Zealand. For the above purposes, we may transfer your personal information to parties located outside New Zealand which may not have an equivalent level of data protection laws as those in New Zealand. Before disclosing any personal information to an overseas recipient, we will comply with Privacy Principle 12 and only disclose the information if you have authorised the disclosure after we expressly informed you that the overseas recipient may not be required to protect the personal information in a way that, overall, provides comparable safeguards to those in the Act, or we believe the overseas recipient is subject to the Act, or we believe that the overseas recipient is subject to privacy laws that, overall, provide comparable safeguards to those in the Act, or we believe that the overseas recipient is a participant in a prescribed binding scheme, or we believe that the overseas recipient is subject to privacy laws in a prescribed country or we otherwise believe that the overseas recipient is required to protect your personal information in a way that, overall, provides comparable safeguards to those in the Act (for example pursuant to a data transfer agreement entered into between us and the overseas recipient).

## **PROTECTING YOUR PERSONAL INFORMATION**

We will take reasonable steps to keep your personal information safe from loss, unauthorised activity, or other misuse. Specifically, we will have in place, and comply with, robust policies and internal procedures for the protection of your personal information, the identification of any breaches of privacy, the minimisation of any resulting harm and the appropriate reporting of any such breaches.

## **YOUR RIGHTS AND CONTROLLING YOUR PERSONAL INFORMATION**

Your choice: Please read this Privacy Policy carefully. If you provide personal information to us, you understand we will collect, hold, use and disclose your personal information in accordance with this Privacy Policy.

Information from third parties: If we receive personal information about you from a third party, we will protect it as set out in this Privacy Policy. If you are a third party providing personal information about somebody else, you represent and warrant that you have such person's consent to provide the personal information to us.

Restrict and unsubscribe: To object to processing for direct marketing/unsubscribe from our email database or opt-out of communications (including marketing communications), please contact us using support@tmnz.co.nz or opt-out using the opt-out facilities provided in the communication.

Subject to certain grounds for refusal set out in the Act, you have the right to access your readily retrievable personal information that we hold and to request a correction to your personal information. Before you exercise this right, we will need evidence to confirm that you are the individual to whom the personal information relates.

In respect of a request for correction, if we think the correction is reasonable and we are reasonably able to change the personal information, we will make the correction. If we do not make the correction, we will take reasonable steps to note on the personal information that you requested the correction.

If you want to exercise either of the above rights, or wish to make a complaint about any aspect of the privacy of your personal information, please email us at support@tmnz.co.nz. Your email should provide evidence of who you are and set out the details of your request (e.g. the personal information, or the correction, that you are requesting) or complaint.

We may charge you our reasonable costs of providing to you copies of your personal information or correcting that information.

## **INTERNET USE**

We are committed to ensuring that the personal information we collect is secure. We have put in place suitable physical, electronic and managerial procedures, to safeguard and secure personal information and protect it from misuse, interference, loss and unauthorised access, modification and disclosure.

While we are committed to security, we cannot guarantee the security of any information that is transmitted to or by us over the Internet. The transmission and exchange of information is carried out at your own risk. In particular, you are responsible for safeguarding your authentication credentials and the management of any internal delegations within your organisation.

If you follow a link on our website to another site, the owner of that site will have its own privacy policy relating to your personal information. We suggest you review that site's privacy policy before you provide personal information.

## **COOKIES**

We use cookies (an alphanumeric identifier that we transfer to your computer's hard drive so that we can recognise your browser) to monitor your use of the website. You may disable cookies by changing the settings on your browser, although this may mean that you cannot use all of the features of the website.

## **CONTACTING US**

If you have any questions about this privacy policy, our privacy practices, or if you would like to request access to, or correction of, your personal information, you can contact us [support@tmnz.co.nz](mailto:support@tmnz.co.nz).