

Inland Revenue

Build Pack: Period API

**Date:** 28/10/2021

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## 1 Overview

### 1.1 This solution

Inland Revenue has a suite of digital services available for consumption by our service providers that supports efficient, electronic business interactions with Inland Revenue.

The application programming interface (API) described in this build pack document provides current period information as held by Inland Revenue.

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Before continuing, please consult  
[www.ird.govt.nz/digital-service-providers/services-catalogue](http://www.ird.govt.nz/digital-service-providers/services-catalogue)  
for business-level context, use cases and links to relevant policy.  
The information available here explains how to integrate with Inland  
Revenue's services.

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### 1.2 Intended audience

Access to the API end point is open to any software provider that has been on-boarded to the API (referred to throughout the remainder of this document as 'Digital Service Providers'). Access to the period data is open to any logon that currently has access to these resources on eServices. This includes tax intermediaries (such as tax agents and bookkeepers) and to customers using software on their own behalf.

The solution outlined in this document is intended to be used by technical teams and development staff, as it describes the technical interactions provided by this service. The reader is assumed to have a suitable level of technical knowledge to comprehend the information provided.

### 1.3 Related services

The following application programming interfaces (APIs) complement this Gateway Service. Instructions on where to find the build packs for these APIs can be found in [section 3](#) of this document.

#### 1.3.1 Identity and Access Services (required)

The Identity and Access Services (IAS) are used to authenticate access. Authentication tokens will need to be retrieved via IAS prior to making calls to this API.

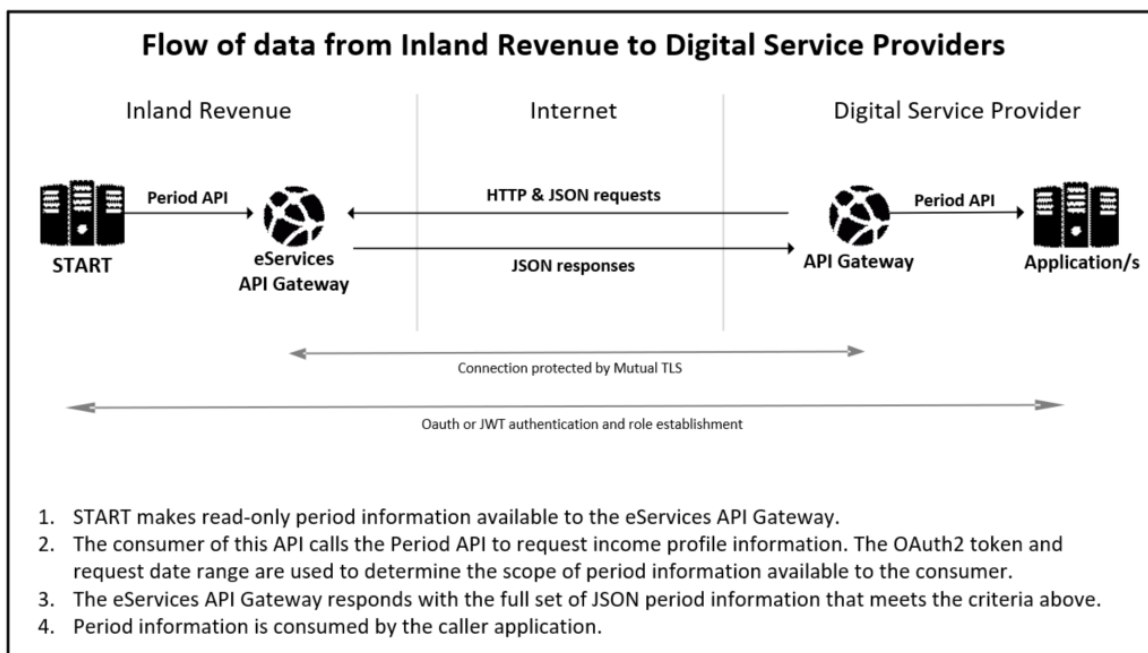
## 2 Solution design

### 2.1 Architecture

Inland Revenue is offering a suite of web applications in order to facilitate interactions via software packages.

This API will be used by approved organisations to retrieve period information from Inland Revenue.

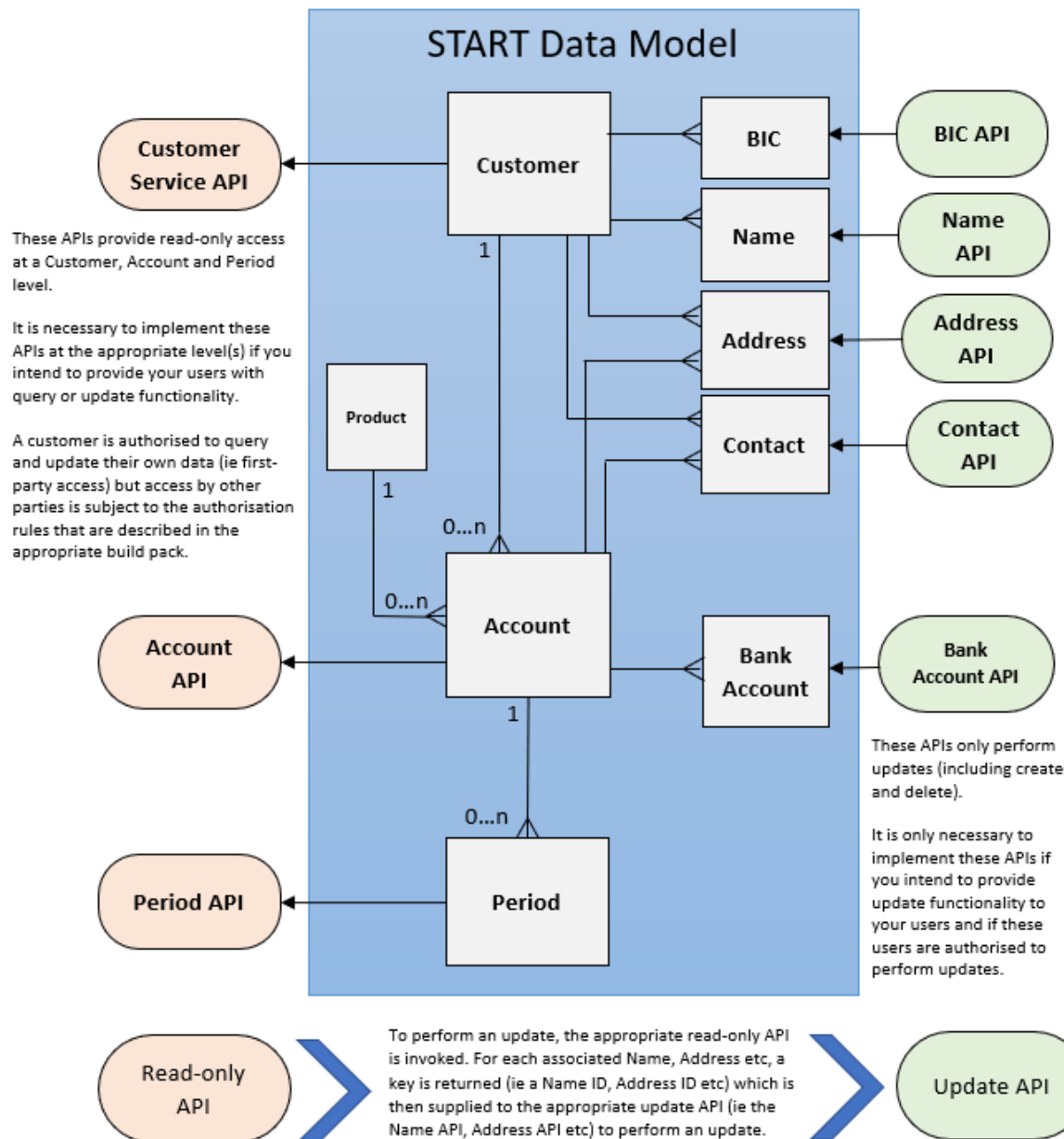
The diagram below illustrates the flow of data from Inland Revenue to the Digital Service Providers.



### 2.1.1 Dependencies between the customer services APIs

This API is one of eight 'customer service' APIs designed to be used together—Account, Address, Bank, BIC, Contact, Customer, Name and Period. It is important to understand the dependencies between these when deciding which ones to implement, how to correctly sequence their adoption, how authorisation rules impact access, and how to use them in general.

These APIs align to START's data model as depicted below:



## 2.2 Messaging

This is a read-only service that supports the POST HTTP method and will not allow any methods such as GET or PUT.

### 2.2.1 Read

#### 2.2.1.1 *Request payload*

Field	Description
<b>AccountID</b>	An account identifier for an account belonging to the customer
<b>AccountIDType</b>	An account ID type for an account belonging to the customer
<b>FromDate</b>	The earliest period to return. If not provided, no lower bound will be applied to the listing of periods.
<b>ToDate</b>	The latest period to return. If not provided, no upper bound will be applied to the listing of periods.

#### 2.2.1.2 *Response payload*

Field	Description
<b>AccountType</b>	The type of account
<b>PeriodBegin</b>	The beginning of the period
<b>PeriodEnd</b>	The end of the period
<b>FilingFrequency</b>	The frequency with which the customer can file for this account
<b>NoticeOfAssessmentIssued</b>	If a notice of assessment letter was issued for this account
<b>ReturnData</b>	A return is either expected or has been filed for this period
<b>DefaultAssessment</b>	The value of all default assessments on this period
<b>INC.BalanceDate</b>	The balance date of the Income Tax account for this period
<b>INC.ExtensionOfTime</b>	If this Income Tax account has an extension of time for this period
<b>INC.ExtensionOfTimeType</b>	If the extension of time for this Income Tax period was through the agent or the customer

Field	Description
<b>INC.ExtensionOfTimeStatus</b>	The status of the extension of time (if applicable), the list of statuses: <ul style="list-style-type: none"> <li>• G – Granted</li> <li>• D – Deferred</li> <li>• L - Letter sent</li> <li>• R - Returns overdue</li> <li>• W – Withdrawn.</li> </ul>
<b>INC.DeferredDate</b>	The deferred date of the Income Tax return
<b>INC.LossToCarryForward</b>	The amount of loss to carry forward for this period
<b>INC.ExcessImputationToCarryForward</b>	The amount of excess imputation carried forward for this period
<b>INC.ICABalance</b>	The ICA balance for the period
<b>INC.MACBalance</b>	The MAC balance for the period
<b>INC.TaxPooling</b>	Indicates that the customer intends to use tax pooling for this Income Tax period
<b>INC.FilingGroup</b>	The filing group for the Individual Income Tax account
<b>INC.LossCarryBack</b>	Indicates that the customer is using the loss carry-back on this Income Tax period
<b>INC.Prov.Method</b>	The provisional tax method for the Income Tax account during the period
<b>INC.Prov.Ratio</b>	The ratio of the provisional tax
<b>INC.Prov.Amount</b>	The amount of provisional tax for the period
<b>INC.Prov.Commence</b>	The beginning of the provisional tax method, as there may be multiple within a single period
<b>INC.Prov.Cease</b>	The end of the provisional tax method
<b>INC.ResidentialRentalDeductionsToCarryForward</b>	Residential rental deductions carried forward
<b>INC.ResearchAndDevelopmentTaxCreditToCarryForward</b>	The R&D tax incentive losses to carry forward to the following income tax year

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## 2.3 Security

### 2.3.1 Information classification

The information exchanged via this API has an information classification of “**IN CONFIDENCE**”. The following security standards therefore apply.

### 2.3.2 Transport layer security and certificates

Mutual Transport Layer Security (TLS) is implemented for this service. This requires the use of a publicly-issued X.509 certificate from one of the trusted certificate authorities listed further below in this section. (Note that Inland Revenue does not issue certificates to external vendors for web service security implementations.)

Inland Revenue has the following requirements for accepting public X.509 keys:

- ECDSA (preferred) key length: 384 bits (or RSA key length: 2048 bits)
- Self-signed certificates are not accepted
- Certificates issued by private/internal certificate authorities are not accepted
- The same certificate cannot be used for the Test and Production environments.

Inland Revenue has adopted a trust-based authentication model and will only accept certificates that contain a pre-approved subject common name and have been issued by one of the following root certificate authorities, trusted and approved by Inland Revenue:

- [Amazon](#)
- [Comodo](#)
- [DigiCert](#)
- [Entrust](#)
- [GeoTrust](#)
- [Let's Encrypt](#)
- [Sectigo](#)
- [Thawte](#).

Inland Revenue expects Digital Service Providers to use their Inland Revenue Developer Portal account to create their common name for both Test and Production certificates.

Please refer to the [Digital Service Providers](#) pages on the Inland Revenue website or contact your Inland Revenue onboarding representative at [GatewayServices@ird.govt.nz](mailto:GatewayServices@ird.govt.nz) for further details.



### 2.3.3 Ciphers

Inland Revenue currently supports TLS1.2 and TLS1.3, with the latter specifying a much smaller and more prescriptive suite of ciphers. As Inland Revenue's security gateways do not currently support the CCM mode (*counter with cipher block chaining message authentication code*) of operation, only the following ciphers will be supported over TLS1.3:

Status	TLS1.3 ciphers
<b>Supported now and in the future</b>	<ul style="list-style-type: none"> <li>• TLS_AES_128_GCM_SHA256</li> <li>• TLS_AES_256_GCM_SHA384</li> <li>• TLS_CHACHA20_POLY1305_SHA256</li> </ul>

The following TLS1.2 ciphers are currently supported but some will be deprecated as below:

Status	TLS1.2 ciphers
<b>Supported now and in the future</b>	<ul style="list-style-type: none"> <li>• TLS_ECDHE_RSA_WITH_AES_256_GCM_SHA384</li> <li>• TLS_ECDHE_RSA_WITH_AES_128_GCM_SHA256</li> </ul>
<b>Supported now but will be deprecated on 31 March 2022</b>	<ul style="list-style-type: none"> <li>• TLS_ECDHE_RSA_WITH_AES_128_CBC_SHA</li> <li>• TLS_ECDHE_RSA_WITH_AES_256_CBC_SHA</li> <li>• TLS_RSA_WITH_AES_128_CBC_SHA</li> <li>• TLS_RSA_WITH_AES_256_CBC_SHA</li> <li>• TLS_DHE_RSA_WITH_AES_128_CBC_SHA</li> <li>• TLS_DHE_RSA_WITH_AES_128_CBC_SHA256</li> <li>• TLS_DHE_RSA_WITH_AES_256_CBC_SHA</li> <li>• TLS_DHE_RSA_WITH_AES_256_CBC_SHA256</li> <li>• TLS_DHE_RSA_WITH_AES_128_GCM_SHA256</li> <li>• TLS_DHE_RSA_WITH_AES_256_GCM_SHA384</li> </ul>
<b>Supported now but will be deprecated on 31 December 2022</b>	<ul style="list-style-type: none"> <li>• TLS_ECDHE_RSA_WITH_AES_128_CBC_SHA256</li> <li>• TLS_ECDHE_RSA_WITH_AES_256_CBC_SHA384</li> <li>• TLS_RSA_WITH_AES_128_CBC_SHA256</li> <li>• TLS_RSA_WITH_AES_256_CBC_SHA256</li> <li>• TLS_RSA_WITH_AES_128_GCM_SHA256</li> <li>• TLS_RSA_WITH_AES_256_GCM_SHA384</li> </ul>

#### 2.3.4 Authentication options

This design uses JSON Web Tokens (JWT) or OAuth2.0 tokens and protocol to establish the calling party's identity. The OAuth2.0 method requires a myIR user to logon, while JWT is a machine-to-machine credential.

This API requires a unique identifier in order to establish the calling party's identity and to allow the access model to authenticate.

*Refer to the Identity and Access Services build pack for more information.*

##### 2.3.4.1 OAuth

When using OAuth, the interaction with Inland Revenue is transacted under the identity of a myIR user. OAuth requires the presence of a myIR user, as this person must be available to supply their user ID, password and consent at run-time in order to be authenticated. OAuth is especially suited to cloud-based applications where the transacting parties are application users rather than providers.

HTTP headers intended for OAuth access services will have the JWT prefixed with "Bearer ":

HTTP header	Example value
<b>Authorization</b>	Bearer {JWTAccessToken}

##### 2.3.4.2 JWT

The alternative to OAuth is JWT, which does not require the presence of a myIR user. Authentication is based on the verification of a digital signature that (provably) belongs to a customer. In order to digitally sign their messages, the customer must acquire a digital certificate from a trusted certificate authority, or generate a self-signed certificate, and supply it to Inland Revenue during the on-boarding process. JWT is therefore appropriate when the following conditions apply:

- The interaction with Inland Revenue is conducted under the identity of an organisation, as opposed to a person AND
- The organisation has the technical and operational capability to securely obtain and manage digital certificates AND
- The organisation's interactions with Inland Revenue can occur in the absence of specific people due to staffing issues such as out-of-hours non-availability, staff turnover and absence from work.

These factors tend to limit the use JWT to larger corporations and public sector organisations. It is not suitable for cloud-based applications as it requires all application users to have their own digital certificates—this is administratively burdensome and requires these users to lodge their private keys with their application provider, which is insecure.

Gateway Services uses this token in the HTTP header of a message in the same manner that an OAuth token has been used, namely:

HTTP header	Example value
<b>Authorization</b>	{JWTAccessToken}

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#### 2.3.4.2.1. *startLogon*

A myIR logon can be provided in order to use the myIR delegation model for identifying customers for whom period information should be retrieved. If the myIR logon is provided, then information will only be shown for accounts the logon can access.

#### 2.3.4.2.2. *sub*

A subject must be provided, which is the thumbprint of the signing certificate, and can be used to determine which period information should be retrieved. The subject will always be used to validate the signature of the JWT but will only be used for determining which period information to retrieve when a value for **startLogon** is not provided. The subject can be used for access when the subject is a tax preparer—period information will be returned for accounts currently linked to the tax preparer.

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## 3 Additional development resources

Current environment information for this service—including the end points for each environment—is available within the relevant Software Development Kit (SDK).

To access the SDK, do one of the following:

- Go to <https://github.com/InlandRevenue> and select this service
- Go to <https://developerportal.ird.govt.nz> and click the link to the SDK within the Gateway Service documentation (please register first).

### 3.1 OpenAPI specifications

An OpenAPI file allows for the description of the entire API, end points, operations on each end point, and operation parameters. The included .yaml file can be used along with an OpenAPI editor such as [editor.swagger.io](https://editor.swagger.io) to view technical specifications for this operation and generate example client code.

To access the latest OpenAPI definition for this service, please do the following:

- Login to the developer portal at <https://developerportal.ird.govt.nz> (register first)
- Download and view the OpenAPI definition within the Gateway Service documentation.

## 4 Change log

This table lists all material changes that have been made to this build pack document since the release of V1 (most recent changes listed first). It does not encompass non-material changes, such as to formatting etc.

Date of change	Document section	Description
28/10/21	2.2.1.2	New field (INC.ExtensionOfTimeStatus) in the JSON response payload.
17/09/21		October 2021 release changes
		New YAML file issued
	2.1.1	List and diagram of customer service APIs expanded to include new BIC API
	1	'Prerequisites' section removed and absorbed into new 'Security' section (2.3)
		'Authentication options' section modified and moved into section 2.3.4
		'Mutual Transport Layer security and certificates' section updated and moved into section 2.3.2
	1.3	'Related services' section added
	2.1	Diagram updated to include JWT
	2.1.1	'Dependencies between the customer services APIs' section moved here
	2.2	<ul style="list-style-type: none"> <li>Heading changed from 'Supported HTTP methods' to 'Messaging'</li> </ul>
	2.2.1	<ul style="list-style-type: none"> <li>'Period API' heading changed to 'Read'</li> </ul>
	2.3	Security section upgraded: <ul style="list-style-type: none"> <li>'Information classification' section added</li> <li>'Transport layer security and certificates' updated</li> <li>'Ciphers' section added</li> <li>'Authentication options' section modified</li> </ul>
	3	'End points and OpenAPI specifications' section renamed 'Additional development resources'
	4	<ul style="list-style-type: none"> <li>Glossary removed</li> </ul>
26/02/21	2.4.2	Added two new fields: <ul style="list-style-type: none"> <li>INC.ResidentialRentalDeductionsToCarryForward</li> <li>INC.ResearchAndDevelopmentTaxCreditToCarryForward</li> </ul>
15/01/21	N/A	New YAML issued
30/09/20		V1 released