



Australian Government

National Archives of Australia

Records Authority
Inspector-General of Taxation

Job no 2009/00775639

13 January 2010

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TAXATION ADMINISTRATION REVIEWING

INTRODUCTION

The Inspector-General of Taxation and the National Archives of Australia have developed this Records Authority to set out the requirements for keeping or destroying records for the core business area of Taxation Administration Reviewing. It represents a significant commitment on behalf of the Inspector-General of Taxation to understand, create and manage the records of its activities.

This Authority is based on the identification and analysis of the business of the Inspector-General of Taxation. It takes into account the agency's legal and organisational records management requirements, and the interests of stakeholders, the agency and the National Archives of Australia.

This Authority gives the Inspector-General of Taxation permission under the Archives Act 1983, for the destruction, retention or transfer to the National Archives of Australia of the records described. The Authority sets out those records that need to be retained as national archives and the minimum length of time that temporary records need to be kept. Retention periods for these temporary records are based on: an assessment of business needs; broader organisational accountability requirements; and community expectations, and are approved by the National Archives of Australia on the basis of information provided by the agency.

The Inspector-General of Taxation may use the following tools to dispose of their records:

- this Records Authority covering its agency specific records;
- general records authorities, such as the Administrative Functions Disposal Authority (AFDA), covering business processes and records common to Australian Government agencies; and
- normal administrative practice (NAP) which allows for the destruction of records where the records are duplicated, unimportant or for short-term use only.

As changes in circumstances may affect future records management requirements, the periodic review of this Authority is recommended. All amendments must be approved by the National Archives.

Advice on using this Authority and other records management matters is available from the National Archives' website at www.naa.gov.au or by contacting the Agency Service Centre at recordkeeping@naa.gov.au or (02) 6212 3610.

APPLICATION OF THIS AUTHORITY

1. This Authority should be used in conjunction with the Administrative Functions Disposal Authority (AFDA) issued by the National Archives to cover administrative records common to Australian Government agencies.
2. This Authority should be used in conjunction with general disposal authorities issued by the National Archives that cover other types of records that may be created by the Inspector-General of Taxation, such as encrypted records and source records that have been copied.
3. This Authority is to be used to sentence records. Sentencing involves the examination of records in order to identify the individual disposal class to which they belong. This process enables sentencers to determine how long records need to be kept. Advice on sentencing is available from the National Archives.
4. Where the method of recording information changes (for example from a manual system to an electronic system, or when information is migrated from one system to a new system) this Authority can still be used to sentence the records created, providing the records document the same core business. The information must be accessible for the period of time prescribed in this Authority. The Inspector-General of Taxation will need to ensure that any software, hardware or documentation required to enable continuing access to the information is available for the periods prescribed.
5. In general, retention requirements indicate a minimum period for retention. The Inspector-General of Taxation may extend minimum retention periods if it considers that there is an administrative need to do so, without further reference to the National Archives. Where the Inspector-General of Taxation believes that its accountability will be substantially compromised because a retention period or periods are not adequate, it should contact the National Archives for review of the retention period.
6. The Inspector-General of Taxation may destroy certain records without formal authorisation as a normal administrative practice. This usually occurs where the records are duplicated, facilitative or for short-term use only. NAP does not replace the arrangements agreed to in records authorities. Advice and guidance on destroying records as a normal administrative practice is available from the National Archives' website at www.naa.gov.au.
7. From time to time the National Archives will place a freeze on some groups of records to prevent their destruction. Further information about disposal freezes and whether they affect the application of this Authority is available from the National Archives website at www.naa.gov.au.
8. Records in the care of the Inspector-General of Taxation should be appropriately stored and preserved. The Inspector-General of Taxation needs to meet this obligation to ensure that the records remain authentic and accessible over time. Under section 31 of the Archives Act 1983, access arrangements are required for records that are in the open access period (currently after 30 years).
9. Appropriate arrangements should be made with the National Archives when records are to be transferred into custody. The National Archives accepts for transfer only those records designated as national archives.
10. Advice on how to use this Authority is available from the Inspector-General of Taxation records manager. If there are problems with the application of the Authority that cannot be resolved, please contact the National Archives.

CONTACT INFORMATION

For assistance with this authority or for advice on other recordkeeping matters, please contact National Archives' Agency Service Centre.

Queen Victoria Terrace
Parkes ACT 2600
PO Box 7425
Canberra Mail Centre ACT 2610

Tel: (02) 6212 3610
Fax: (02) 6212 3989
Email: recordkeeping@naa.gov.au
Website: www.naa.gov.au

AUTHORISATION

RECORDS AUTHORITY

Person to whom notice of authorisation is given:

Mr Ali Noroozi
Inspector-General of Taxation
Level 1950 Bridge Street
Sydney, NSW 2000

Purpose:

AUTHORISES ARRANGEMENTS FOR THE DISPOSAL OF RECORDS IN ACCORDANCE WITH SECTION 24(2)(b) OF THE ARCHIVES ACT 1983

Application:

TAXATION ADMINISTRATION REVIEWING

This authorisation gives permission for the destruction, retention or transfer to the National Archives of Australia of the records described. The authority will apply only if these actions take place with the consent of the agency responsible for the core business documented in the records.

Authorising Officer



Margaret Chalker
Assistant Director-General
National Archives of Australia

Date of issue:

13 January 2010

TAXATION ADMINISTRATION REVIEWING

The core business of reviewing systemic tax administration issues and reporting to Government on how to improve them. Includes:

- reporting to the Minister with recommendations for improving tax administration for the benefit of all taxpayers
- researching, reviewing, monitoring, evaluating and carrying out studies relating to tax administration systems, including the conduct of the tax office or the underlying tax laws dealing with administrative matters
- receiving submissions relating to tax administration systems
- consulting with the community and accounting, tax, legal and business bodies
- consulting with key Commonwealth stakeholders such as the Commonwealth Ombudsman, the Commonwealth Auditor-General and head of Commonwealth taxation agency
- liaising with government agencies and tax officials

Excludes:

- reviewing taxation policy issues
- dealing with individual taxpayer matters

[For tendering records, including tender and contract registers use PROCUREMENT - Tendering

For records that are not needed to document business activities, such as copies, unimportant drafts or rough working papers, refer to the agency's Normal Administrative Practice (NAP) policy or the National Archives of Australia guidelines on destroying records as a normal administrative practice <http://www.naa.gov.au/records-management/keep-destroy-transfer/NAP/index.aspx>.]

Entry	Description of records	Disposal action
21027	<p>Records documenting the following activities of the agency:</p> <ul style="list-style-type: none"> • Records of the establishment of the Inspector-General office, including statements of expectations and statements of intent • Protocol agreements between the Inspector-General office and Government agencies • Final versions of addresses and presentations given by the agency head or the deputy agency head • Reports of reviews on taxation administration. Includes: <ul style="list-style-type: none"> ▪ consultations conducted during the course of a review ▪ submissions and representations received during the course of a review. 	Retain as national archives

TAXATION ADMINISTRATION REVIEWING

Entry	Description of records	Disposal action
21028	<p>Records documenting the core business activities other than those covered in class 21027. Includes:</p> <ul style="list-style-type: none">• Records of committees, task forces and panels formed by the agency head• Records of meetings, including agendas, minutes and supporting documents tabled at meetings• Work programs. Includes:<ul style="list-style-type: none">▪ development of work programs▪ consultations conducted during the development of work programs▪ submissions and representations received during work program consultations▪ progress reports• Other submissions and representations that are received outside the work program consultation process or the conduct of a review• Issues papers• Documentation on activities that support reviews, including research, analysis and monitoring• Directions, requests and decisions to undertake reviews <i>[For consultations about and submissions and representations to reviews use class 21027]</i>• Addresses and presentations given by staff other than the agency head and deputy agency head.	Destroy 10 years after action completed
