



Australian Government

National Archives of Australia

Records Authority
2011/00321676

Australian Taxation Office

Processing and Accounts (clients)

June 2011

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INTRODUCTION

The Australian Taxation Office (ATO) 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 Processing and Accounts (clients). It represents a significant commitment on behalf of ATO to understand, create and manage the records of its activities.

This Authority is based on the identification and analysis of the business of ATO. 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 ATO permission under the Archives Act 1983, for the destruction of the temporary records described after the minimum retention period has expired. 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.

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.

APPLICATION OF THIS AUTHORITY

1. This Authority supersedes records authority classes 2.2.1, 2.2.2, 2.2.3, 2.2.4, 2.2.5, 2.3.1, 2.3.2, 2.3.3, 2.3.4, 2.3.5 in Records Authority 1194 (issued June 1995). These classes have been terminated and may no longer be used to sentence records after the date of issue of this Authority. Records already sentenced using these classes do not need to be resentenced.
2. 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.
3. This Authority should be used in conjunction with general records authorities such as:
 - the Administrative Functions Disposal Authority (AFDA) and/or AFDA Express issued by the National Archives to cover business processes and records common to Australian Government agencies;
 - encrypted records; and
 - source records that have been copied.
4. The Normal Administrative Practice (NAP) provision of the Archives Act 1983 gives agencies permission to destroy certain records without formal authorisation. This usually occurs where records are duplicated, facilitative or for short-term use only. NAP does not replace arrangements agreed to in this Authority but can be used as a tool to assist in identifying records for destruction together with an agency's Records Authority or Authorities, and with AFDA and AFDA Express. The National Archives recommends that agencies develop and implement a Normal Administrative Practice policy. Advice and guidance on destroying records as a normal administrative practice and on how to develop an agency NAP policy is available from the National Archives' website at www.naa.gov.au
5. 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 applied, providing the records document the same core business. The information must be accessible for the period of time prescribed in this Authority. The ATO will need to maintain continuing access to the information, including digital information, for the periods prescribed in this records authority or until the information is transferred into the custody of the National Archives.
6. In general, retention requirements indicate a minimum period for retention. The ATO 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 ATO 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.

7. From time to time the National Archives will place a freeze on some groups of records relating to a particular topic or event which has gained prominence or provokes controversy. While the freeze is in place no records relating to the topic or event may be destroyed. 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 which relate to any current or pending legal action, or are subject to a request for access under the Archives Act 1983 or any other relevant Act must not be destroyed until the action has been completed.
9. Records in the care of agencies should be appropriately stored, managed and preserved. Agencies need 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 become available for public access including those records that remain in agency custody.
10. 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.
11. Advice on how to use this Authority is available from the ATO 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 2011/00321676

Person to whom notice of authorisation is given:

Michael D'Ascenzo
Commissioner of Taxation
PO Box 9977
Civic Square ACT 2608

Purpose:

Authorises arrangements for the disposal of records in accordance with Section 24(2)(b) of the *Archives Act 1983*

Application:

All core business records relating to Processing and Accounts (clients).

This authority gives permission for the destruction, retention or transfer to the National Archives of Australia of the records described. This authority will apply only with the consent of the agency currently responsible for the business documented in the records described.

Authorising Officer



Margaret Chalker
Assistant Director-General
Government Information Management
National Archives of Australia

Date of issue:



PROCESSING AND ACCOUNTS (CLIENTS)

The core business of processing and managing client accounts to record the financial obligations and entitlements for clients (who may be an individual, business or company) for income tax, superannuation, excise and related taxes and products such as:

- goods and services tax
- fringe benefits tax
- superannuation guarantee
- individuals superannuation (co-contributions, excess contributions tax, lost members register, unclaimed super money, departing Australia super payments, superannuation holding account special account, member contribution statements)
- self-managed superannuation funds (including superannuation surcharge, retirement savings accounts reporting)
- excise fuel schemes, product stewardship for oil, wine equalisation tax, international wet rebate scheme, luxury car tax and excise equivalent goods
- first home savings account
- ad-hoc government assistance payments.

Includes:

- processing of returns and activity statements
- generating assessments and notifications
- processing inward payments
- processing outward payments
- processing of claims for payment
- processing garnishee interceptions and releases
- processing concessions and remissions
- managing waivers, write-offs and unclaimed credits
- processing lodgment deferrals
- account maintenance.

For processing and account records that are used to support audits and other examinations, use ACTIVE COMPLIANCE.

For the administration of all financial matters relating to the employment of ATO staff, use AFDA/AFDA Express – Personnel.

For the administration of ATO financial resources use AFDA/AFDA Express – Financial Management.

Class no	Description of records	Disposal action
34551	Client accounts and records of lodgment history.	Destroy 10 years after date of death of client or client ceases to exist
34552	Records of waivers, write-offs, re-raised write-offs and unclaimed credits. <i>[For other minor adjustments to the client account, use class 34557.]</i>	Destroy 20 years after last action

PROCESSING AND ACCOUNTS (CLIENTS)

Class no	Description of records	Disposal action
34554	<p>Principal accounting records of payments, claims and refunds that document client liability and the reconciliation of revenue raised, cash collected and control accounts including major reconciliations and control ledgers.</p> <p><i>[For waivers, write-offs, re-raised write-offs and unclaimed credits to the client account, use class 34552.]</i></p> <p><i>For minor adjustments to the client account, use class 34557.]</i></p>	Destroy 7 years after last action
34557	<p>Records of all lodgments, amendments, revisions, variations, corrections of processing exceptions, notifications and payment processing.</p> <p>Includes:</p> <ul style="list-style-type: none"> • return forms and activity statements; • notices of assessment; • pay as you go payment summaries and annual instalments; • superannuation assessment variation advice statements, lost member statements, account and role types, administrative overpayments, administrative penalties; • excise claims, drawbacks and remissions; • inward payments including HECS/HELP, SFSS, pay as you go income tax instalments, penalties and interest and income tax; • outward payments including refunds and government assistance; • other payments processing including replacement cheques (manual cheques and credits/debits), incorrect electronic funds transfers, direct debit payment requests, hardship requests, garnishee interceptions and releases, concessions and remissions - granted, partially granted or refused; • client requests for amendment; • lodgment deferrals. <p><i>[For waivers, write-offs, re-raised write-offs and unclaimed credits to the client account, use class 34552.]</i></p> <p><i>For processing and account records that are used to support audits and other examinations, use ACTIVE COMPLIANCE.]</i></p>	Destroy 5 years after last action or date of issue
34559	<p>Other processing and account records not covered in classes 34551, 34552, 34554 and 34557.</p> <p>Includes:</p> <ul style="list-style-type: none"> • secondary accounting records documenting the receipt of money from a client which results in a zero liability; • records supporting suspended payments processing such as payment remittance, cheques, client and financial institution correspondence. <p><i>[For general correspondence and correspondence in relation to client obligations, liabilities and entitlements, use CUSTOMER CONTACT.]</i></p>	Destroy 2 years after last action