



Australian Government

National Archives of Australia

Records Authority
2012/00339220

Australian Taxation Office

Customer Contact, Debt Collection and Registrations

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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 areas of Customer Contact, Debt Collection and Registrations. It represents a significant commitment on behalf of the ATO to understand, create and manage the records of its activities.

This Authority is based on the identification and analysis of the business of the 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.

The Authority sets out those records that need to be retained as national archives and specifies the minimum length of time that temporary records need to be kept. This Authority gives the 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 classes 1.2, 2.1.1, 2.1.2, 2.1.4 and 4.3 in Records Authority 1194 (1995). This Authority also partially supersedes class 1.3 in Records Authority 1194 (1995) by replacing coverage of records relating to general customer enquiries about liability determination. The superseded classes cannot be used after the date of issue of this Authority.
2. This Authority includes references to the following ATO core businesses that at the time of issue of this Authority were still in development and had not been issued: ACTIVE COMPLIANCE, and INTERPRETATIVE ASSISTANCE AND LAW ASSURANCE.
3. This Authority is to be used to determine how long records must be kept. Records are matched to the relevant core business and records class in the Authority.
 - Where the minimum retention period has expired and the records are not needed for agency business they should be destroyed as authorised in this Authority.
 - Records that have not reached the minimum retention period must be kept until they do.
 - Records that are identified as Retain as National Archives (RNA) are to be transferred to the National Archives of Australia for preservation.
4. 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;
 - General Records Authority (31) for source (including original) records that have been copied, converted or migrated.
5. 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 naa.gov.au.
6. Records that are reasonably likely to be needed as evidence in a current or future judicial proceeding or are subject to a request for access under the *Archives Act 1983*, the *Freedom of Information Act 1982* or any other relevant Act must not be destroyed until the action has been completed.
7. Records subject to a disposal freeze must not be destroyed until the freeze has been lifted. 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. 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.
9. 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.
10. Records coming within the 'Retain as national archives' class in this Authority have been determined to be part of the archival resources of the Commonwealth under Section 3C of the *Archives Act 1983*. The determination of Commonwealth records as archival resources of the Commonwealth obliges agencies to transfer the records to the National Archives when they cease to be current and, in any event, within 15 years of the records coming into existence, under Section 27 of the *Archives Act 1983*.
11. 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.
12. 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.
13. 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 records management 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 2012/00339220

Person to whom notice of authorisation is given:

Michael D'Ascenzo
Commissioner of Taxation
Australian Taxation Office
PO Box 997
Civic Square ACT 2608

Purpose:

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

Determines records classed as 'Retain as national archives' in this Records Authority to be part of the archival resources of the Commonwealth under section 3C of the *Archives Act 1983*.

Application:

All core business records relating to Customer Contact, Debt Collection and Registrations.

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.

Authorised by:

David Fricker
Director-General
National Archives of Australia

Date of issue:

20 December 2012

CUSTOMER CONTACT

The core business of managing and responding to all general enquiries and complaints to the Australian Taxation Office (ATO) initiated by customers and clients, including calls transferred from existing self-help facilities, front-line enquiry areas, escalated calls as well as inbound correspondence requests and enquiries delivered via a range of channels including mail, fax, web portal and email.

Includes enquiries, complaints and responses relating to:

- personal tax including general income tax, tax file numbers (TFNs), account balances, lodgments and notices of assessment;
- business tax including business income tax, fringe benefits tax (FBT), goods and services tax (GST), activity statements, excise, accounts and business registration;
- superannuation including super co-contributions, superannuation contributions surcharge (SCS), superannuation guarantee (SG), lost super on the lost members register (LMR) or super held by the ATO on behalf of individuals;
- Ombudsman and ATO Complaint Review matters;
- accessing ATO online services including access to portals, electronic commerce interface (ECI), digital certificates; and
- ordering ATO publications.

Also includes enquiries, complaints and responses relating to:

- registered tax practitioners and business activity statement (BAS) service providers including those regarding accounts, lodgment, registration, tax law and help on simple matters and client details; and
- non-profit organisations including those regarding income tax, Australian business number (ABN), goods and services tax (GST), fringe benefits tax (FBT).

The performance of the core business is supported by general administrative tasks such as:

- contributing to the development, implementation, monitoring and review of policies, processes, systems and procedures;
- planning and reporting;
- evaluating programs and service delivery;
- managing and participating in internal and external meetings and committees;
- liaising with internal and external stakeholders; and
- project and risk management.

For records relating to specific advice and review decisions, use INTERPRETATIVE ASSISTANCE AND LAW ASSURANCE .

For enquiries and correspondence records relating to audits, reviews and other examinations, use ACTIVE COMPLIANCE.

For debt management and debt litigation enquiries and correspondence records, use DEBT COLLECTION.

For appeals to the Administrative Appeals Tribunal or the courts, use AFDA/AFDA Express – LEGAL SERVICES.

For complaints relating to public access to records or documents, use AFDA/AFDA Express – INFORMATION MANAGEMENT.

CUSTOMER CONTACT

Class no	Description of records	Disposal action
61122	Records dealing with complaints of a recurring or protracted nature. Includes complaints to the Ombudsman and ATO Complaints reviews.	Destroy 7 years after last action
61123	Records of all general enquiries and complaints initiated by customers in relation to their tax entitlements, roles and obligations or client accounts. Includes ATO responses and their management. <i>[Excludes records covered under Class 61122. For client requests for amendment, use PROCESSING AND ACCOUNTS (CLIENTS).]</i>	Destroy 4 years after last action
61124	Records documenting customer contact, other than those covered in classes 61122 - 61123 and 61125. Includes all other enquiries and responses such as those that relate to obtaining general information about the organisation and its services or products.	Destroy 2 years after last action
61125	Records documenting routine operational administrative tasks supporting the core business: <ul style="list-style-type: none"> • contributing to the development, implementation, monitoring and review of policies, processes, systems and procedures; • planning and reporting; • evaluating programs and service delivery; • managing and participating in internal and external meetings and committees; • liaising with internal and external stakeholders; and • project and risk management. 	Destroy 7 years after last action

DEBT COLLECTION

The core business of debt collection, including targeted collection action appropriate to individual circumstances, from clients registered for income tax, goods and services tax and other indirect taxes, excise, superannuation and all other initiatives and schemes administered by the ATO.

Includes:

- creating and managing debt cases;
- client contact activities linked to specific debt cases;
- general correspondence related to taxpayer debt;
- interactions and transactions required to enforce obligations including litigation;
- initiation and maintenance of payment arrangements and deferrals; and
- supporting administration of debt case management.

The performance of the core business is supported by general administrative tasks such as:

- contributing to the development, implementation, monitoring and review of policies, processes, systems and procedures;
- planning and reporting;
- evaluating programs and service delivery;
- managing and participating in internal and external meetings and committees;
- liaising with internal and external stakeholders; and
- project and risk management.

For general enquiries and correspondence in relation to client obligations, liabilities and entitlements, use CUSTOMER CONTACT.

For general account records and records of payments, claims and refunds, records documenting general lodgment deferrals and suspensions and client requests for amendment, use PROCESSING AND ACCOUNTS (CLIENTS).

Class no	Description of records	Disposal action
61126	Records of debt case management. Includes: <ul style="list-style-type: none"> • case-linked outbound and inbound correspondence; • records of telephone calls relating to debt case management activities; • interactive voice response (IVR) payment arrangements; • case notes and other documentation accumulated in debt case management systems and files; • records of activities related to enforcement of obligations including debt litigation and court documentation; and • records of cases referred to mercantile debt collection agents. 	Destroy 7 years after last action
61127	Records that document the management of client debt that is not linked to specific debt case management. Includes: <ul style="list-style-type: none"> • payment arrangements; and • general interest charge (GIC) remissions. [For general correspondence and enquiries in relation to client obligations, liabilities and entitlements, use CUSTOMER CONTACT.]	Destroy 5 years after last action
61128	Records documenting debt collection, other than those covered in classes 61126 - 61127 and 61129. Includes tracing activities.	Destroy 2 years after last action

DEBT COLLECTION

Class no	Description of records	Disposal action
61129	Records documenting routine operational administrative tasks supporting the core business: <ul style="list-style-type: none">• contributing to the development, implementation, monitoring and review of policies, processes, systems and procedures;• planning and reporting;• evaluating programs and service delivery;• managing and participating in internal and external meetings and committees;• liaising with internal and external stakeholders; and• project and risk management.	Destroy 7 years after last action

REGISTRATIONS

The core business of establishing, maintaining and updating registrations of clients for income tax, goods and services tax and other indirect taxes, excise licensing, superannuation and all other schemes and initiatives administered by the ATO. This includes registrations and updates to the Australian Business Register.

Includes:

- creating, updating and monitoring of registers;
- records used to register and identify clients such as those for tax file numbers (TFNs) and Australian business numbers (ABNs);
- creating and maintaining withholding roles such as pay as you go (PAYG);
- specific registrations such as for luxury car tax (LCT), fuel tax credits and wine equalisation tax (WET);
- receipt and acknowledgement of registration applications;
- maintaining client details and contact preferences;
- identifying and referring registration compromises; and
- issuing digital certificates and security credentials to authenticate and secure online transactions.

The performance of the core business is supported by general administrative tasks such as:

- contributing to the development, implementation, monitoring and review of policies, processes, systems and procedures;
- planning and reporting;
- evaluating programs and service delivery;
- managing and participating in internal and external meetings and committees;
- liaising with internal and external stakeholders; and
- project and risk management.

For general enquiries about registrations use CUSTOMER CONTACT.

For records relating to development, maintenance or decommissioning of business systems and data and metadata administration use AFDA/AFDA Express – TECHNOLOGY AND TELECOMMUNICATIONS and AFDA/AFDA Express – INFORMATION MANAGEMENT.

Class no	Description of records	Disposal action
61130	Australian business number (ABN) registration records comprising the Australian Business Register which identify clients and maintain the uniqueness of client identity over time.	Retain as national archives
61131	All other client registration records which identify clients and maintain the uniqueness of client identity over time. Includes registers for tax file numbers (TFNs) and ATO reference numbers (ARNs).	Retain for agency business
61132	Records of additional client information such as changes to client addresses, roles and contact preferences that are linked to but do not form part of client identity registers in classes 61130 and 61131.	Destroy 10 years after death of client or entity expires
61133	Digital certificates and security credentials issued to registered clients to authenticate and secure online transactions. Includes: <ul style="list-style-type: none"> • public key infrastructure (PKI) digital credentials; and • AUSkey digital credentials. 	Destroy 5 years after credential expires
61134	Requests for registration and changes to client registration details. Includes applications for:	Destroy 5 years after action

REGISTRATIONS

Class no	Description of records	Disposal action
	<ul style="list-style-type: none"> • tax file number (TFN) and Australian business number (ABN); • registration for income tax, goods and services tax (GST) and superannuation; • excise related licences; • registration for specific roles and taxes such as pay as you go (PAYG) withholding, fringe benefits tax (FBT), wine equalisation tax (WET), luxury car tax (LCT), fuel tax credits and excise and all other schemes and initiatives administered by the ATO; • large, special (including government) and multi-role client registrations, consolidations, groupings and updates; • trust registration and interposed entity elections; and • registration cancellation. <p>Also includes:</p> <ul style="list-style-type: none"> • tax file number (TFN) declarations; • records of registration refusals, reactivations and reissues; and • requests for changes and updates to client details such as changes to tax roles, addresses and contact details and preferences. <p><i>[For customer enquiries about registrations, changes and cancellations use CUSTOMER CONTACT.]</i></p>	completed
61135	<p>Records of compromised registration referrals.</p> <p>Includes:</p> <ul style="list-style-type: none"> • identity compromises; • tax file number (TFN) and Australian business number (ABN) compromises and duplication (including those initiated by clients); and • digital credential compromises (includes public key infrastructure (PKI) and AUSkey). 	Destroy 7 years after action completed
61136	<p>Records documenting registrations activities, other than those covered in classes 61130 – 61135 and 61137. Includes changes to client lodgment cycle and accounting types.</p>	Destroy 2 years after action completed
61137	<p>Records documenting routine operational administrative tasks supporting the core business:</p> <ul style="list-style-type: none"> • contributing to the development, implementation, monitoring and review of policies, processes, systems and procedures; • planning and reporting; • evaluating programs and service delivery; • managing and participating in internal and external meetings and committees; • liaising with internal and external stakeholders; and • project and risk management. 	Destroy 7 years after last action