



**Australian Government**



**NATIONAL  
ARCHIVES  
OF AUSTRALIA**

**Records Authority**

2014/00665764

**Australian Taxation Office**

*Active Compliance; Interpretive Assistance and Law  
Assurance; Policy and Law Design Advice*

2015

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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 Active Compliance, Interpretive Assistance and Law Assurance, and Policy and Law Design Advice. 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.

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 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 partially supersedes Records Authority RDA 1194 (1995). The superseded records authority cannot be used by the ATO after the date of issue of this Authority.
2. 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.
3. This Authority should be used in conjunction with general records authorities such as:
  - AFDA Express which covers administrative business processes and records common to many Australian Government agencies;
  - General Records Authority 24 – Records Relating to Data Matching Exercises; and
  - General Records Authority 31 for source (including original) records that have been copied, converted or migrated.
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](http://www.naa.gov.au).
5. 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.
6. 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](http://www.naa.gov.au).
7. 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 agency 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.

8. 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 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.
9. Records coming within 'Retain as national archives' classes 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*.
10. 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.
11. 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.
12. Advice on how to use this Authority is available from ATO's 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 the National Archives' Agency Service Centre.

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

Tel: (02) 6212 3610  
Fax: (02) 6212 3989  
Email: [recordkeeping@naa.gov.au](mailto:recordkeeping@naa.gov.au)  
Website: [www.naa.gov.au](http://www.naa.gov.au)

# AUTHORISATION

## RECORDS AUTHORITY 2014/00665764

**Person to whom notice of authorisation is given:**

Mr Chris Jordan AO  
Commissioner of Taxation  
Australian Taxation Office  
26 Narellan Street  
Civic ACT 2600

**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 Active Compliance; Interpretive Assistance and Law Assurance; and Policy and Law Design Advice.

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**

Louise Doyle  
Director-General A/g  
National Archives of Australia

**Date of issue:**

20 March 2015

## ACTIVE COMPLIANCE

The core business of verifying and assuring taxpayer compliance with tax, superannuation and other laws administered by the Australian Taxation Office (ATO).

The **core activities** include:

- developing, implementing and reviewing policies, procedures, strategies, standards, principles, frameworks and programs;
- compliance intelligence and risk management, including risk identification, risk review products, risk analysis and mitigation strategies;
- case selection and information analysis activities, including undertaking research and analysis and developing business intelligence products and outcomes;
- providing and receiving advice and other information, including providing tailored advice to clients and tax agents through agency initiated advisory and new business visits;
- liaising and collaborating with international stakeholders, such as partner tax administrations, in relation to taxation and superannuation compliance regulation and countering cross-border tax avoidance. Includes information sharing and providing technical assistance;
- undertaking lodgement and enforcement activities by field, outbound correspondence and outbound call verification;
- verification activities such as initial audits and reviews delivered via field, outbound call, outbound correspondence and internal review;
- verification and compliance activities relating to the Australian Business Register;
- negotiating, establishing and implementing agreements and contracts;
- supporting law enforcement matters and other agency priorities, including review and administrative activities (monitoring) to support cases originating from other agencies (such as special entity and domestic violence cases);
- conducting complex audits and investigations including those related to serious non-compliance;
- initiating and managing civil, criminal or administrative action/prosecution;
- determining and applying penalties and interest (such as shortfall interest charge and general interest charge), including issuing penalty infringement notices; and
- referrals to other investigation bodies, including referrals to the Australian Federal Police and the Tax Practitioners Board.

The performance of the core business is supported by **general activities** such as:

- developing, implementing, monitoring and reviewing processes and systems;
- delegating powers and authorising actions;
- planning, reporting, evaluating and reviewing;
- managing and participating in internal and external committees and meetings;
- preparing and presenting speeches;
- arranging and attending conferences, seminars, discussion forums and workshops;
- liaising with internal and external stakeholders; and
- project and risk management.

### Cross references to other areas of this records authority

*For advice to taxpayers on interpretation of taxation and superannuation law, including binding advice and non-binding guidance, use INTERPRETIVE ASSISTANCE AND LAW ASSURANCE.*

*For objections to compliance decisions and dispute resolution, use INTERPRETIVE ASSISTANCE AND LAW ASSURANCE.*

## ACTIVE COMPLIANCE

*For receiving and responding to general enquiries and complaints, use CUSTOMER CONTACT.*

*For debt collection activities, including debt case management, use DEBT COLLECTION.*

*For payment arrangements or records relating to the processing of penalties, interest, lodgement deferrals or concessions, use PROCESSING AND ACCOUNTS (CLIENTS).*

### Cross references to AFDA Express Records Authority

*For advice, briefs and submissions to the portfolio Minister, cabinet submissions and the organisation's participation in formal inquiries, use GOVERNMENT RELATIONS.*

*For development of new legislation and amendments to existing legislation, use GOVERNMENT RELATIONS and/or STRATEGIC MANAGEMENT.*

*For media releases, use COMMUNITY RELATIONS and/or GOVERNMENT RELATIONS.*

*For the acquisition of goods and services, use PROCUREMENT.*

*For managing legal services, including providing legal advice and litigation activities, use LEGAL SERVICES.*

*For developing and executing contracts under seal or deeds, use CONTRACTS UNDER SEAL/DEEDS.*

### Cross references to other records authorities

*For records relating to data matching activities, including those regulated by statutory data matching guidelines (such as the Office of the Australian Information Commissioner Data Matching Guidelines) and/or the Data Matching Program (Assistance and Tax) Act 1990, use General Disposal Authority 24: Records Relating to Data Matching Exercises.*

Class no	Description of records	Disposal action
61702	<p>The following <b>significant records</b> documenting:</p> <ul style="list-style-type: none"> <li>• developing, implementing and reviewing high-level policies, plans, standards, strategies, rules, methodologies, frameworks and programs (eg Project Wickenby). Includes final versions, major drafts, results of stakeholder consultations, and supporting research;</li> <li>• conducting significant compliance cases (ie compliance case records), including audits, complex audits and investigations, that: are controversial or of considerable public interest; ground-breaking or precedent setting; relate to offences not previously known to Commonwealth law; or result in significant changes to agency policy or programs or changes to legislation. Includes joint investigations that involve collaboration with other Commonwealth agencies, treaty partners or other international revenue authorities and organisations.</li> </ul> <p>Compliance case records include:</p> <ul style="list-style-type: none"> <li>○ client and third-party correspondence, consultation and contact records;</li> <li>○ compliance actions, including written demands, lodgement reminders, formal warnings and notifications, information or access requests, and civil recovery processes;</li> <li>○ administrative actions, including determinations of administrative penalties and interest, and determinations of deferrals, suspensions and default assessments;</li> <li>○ case specific business intelligence products, analytics models and research outcomes that provide and support evidence or fact finding;</li> <li>○ case risk reviews/evaluations, case recommendations and reports;</li> </ul>	Retain as national archives

## ACTIVE COMPLIANCE

Class no	Description of records	Disposal action
	<ul style="list-style-type: none"> <li>○ evidence of critical decisions and legal reasoning, such as decisions relating to initiating, amending or discontinuing an investigation;</li> <li>○ formal referrals and case specific advice, including referrals for prosecution and proceeds of crime action, and notices of investigation to Australian Federal Police;</li> <li>○ briefs of evidence, prosecution case records and documents required by or lodged with a court, such as warrants, retention orders, civil penalty applications, injunction applications, and court outcomes (including appeals);</li> <li>○ determinations made by other agencies;</li> <li>○ settlement agreements and justifications, including settlement deeds, submissions, minutes of meetings, and settlement counter offers; and</li> <li>○ case outcomes and case intelligence (lessons learnt).</li> <li>● providing and receiving high-level advice. Includes position papers, briefs, opinions, reports and stakeholder submissions;</li> <li>● summary records created to support compliance management processes, such as the database of precedent setting decisions;</li> <li>● final versions of significant agreements and contracts and supporting documents, that: relate to substantial funding arrangements or the establishment of partnerships and cooperative arrangements with other governments, agencies and organisations; are controversial, of public interest or ground-breaking in nature; or have substantial implications for the conduct of agency business. Includes joint ventures, Memorandums of Understanding and bilateral agreements;</li> <li>● high-level internal and external, including inter-governmental or inter-agency, committees, working groups and other bodies where the agency provides the secretariat, is the Australian Government's main representative, or plays a prominent or central role (eg General Anti-Avoidance Rules Panel). Includes establishment documentation, agenda, final version of minutes, reports and tabled papers;</li> <li>● development of national and high-level reports. Includes final versions, major drafts, stakeholder consultation and supporting research;</li> <li>● national and high-level reviews, including sector-wide and major internal reviews of policies, standards, frameworks, strategies and programs. Includes final review, reports, major drafts, recommendations, submissions and supporting research;</li> <li>● outcomes of major research and analysis undertaken or commissioned by the agency in support of compliance policies and programs, including major strategic and operational compliance intelligence products and compliance risk reviews and analysis. Includes final research reports, intelligence assessments, alerts, scans and scenarios, recommendations, mitigation strategies, case selection methodologies, statistical and behavioural/trend analysis, modelling, and supporting research datasets and associated information;</li> <li>● master versions of agency publications produced to support compliance management. Includes information sheets, industry guides and published audit reports; and</li> </ul>	



## ACTIVE COMPLIANCE

Class no	Description of records	Disposal action
	<ul style="list-style-type: none"> <li>• final versions of speeches presented by the portfolio Minister, the agency head or senior agency staff.</li> </ul>	
61703	Compliance case records which involve investigations relating to serious non-compliance (such as deliberate fraud or evasion), other than those covered in class 61702. Includes joint investigations that involve collaboration with other Commonwealth agencies, treaty partners or other international revenue authorities and organisations.	Destroy 20 years after action completed
61704	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>• compliance case records which involve complex audits, audits that proceed to litigation or have high risk of litigation, and audits that have high risk to revenue (such as audits involving large business and international clients and high wealth individuals), other than those covered in class 61702. Excludes investigations relating to serious non-compliance; and</li> <li>• significant records relating to review and administrative activities that support cases originating from law enforcement agencies.</li> </ul>	Destroy 10 years after action completed
61705	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>• compliance case records for audits other than those covered in classes 61702 to 61704. Includes audits that result in warnings, administrative penalties or no further action; and</li> <li>• obligation enforcement activities, other than audits, complex audits and investigations, undertaken to ensure administrative compliance (such as review activities, tailored advice and compliance arrangements). Obligation enforcement case records include: <ul style="list-style-type: none"> <li>○ correspondence and consultation;</li> <li>○ lodgement and payment reminder actions;</li> <li>○ automated internal data matching and other validation work;</li> <li>○ internal referrals for determination of law;</li> <li>○ external information requests and searches;</li> <li>○ review activities including pre and post issue assistance and advice;</li> <li>○ preliminary and comprehensive risk reviews;</li> <li>○ compliance management arrangements and agreements;</li> <li>○ statements of compliance;</li> <li>○ decisions to impose or remit penalties or interest charges on specific cases, including authorisations; and</li> <li>○ supporting case specific research and analysis.</li> </ul> </li> </ul>	Destroy 5 years after action completed

## ACTIVE COMPLIANCE

Class no	Description of records	Disposal action
61706	<p>Records documenting business intelligence and analytic activities that are not pursued and result in no further treatment or action. Includes final products, data extracts from agency systems, high volume datasets in review databases, and other consumables used for the purpose of matching data, data mining or analytics.</p> <p><i>[For strategic and operational compliance intelligence and analytics products that are pursued and lead to further treatment or action, use classes 61702 and 61707.</i></p> <p><i>For case specific compliance intelligence and analytics products that are pursued and lead to further treatment or action, use classes 61702 to 61705.]</i></p>	Destroy 1 month after period of reference ceases
61707	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>• routine operational administrative tasks supporting the core business; and</li> <li>• active compliance activities, other than those covered in classes 61702 to 61706.</li> </ul>	Destroy 7 years after action completed

## INTERPRETIVE ASSISTANCE AND LAW ASSURANCE

The core business of providing assistance to the community and tax officers on the interpretation of tax, superannuation and other administered laws and resolution of disputes about the law's operation. Includes the provision of binding advice, public guidance and review decisions about the application of tax laws administered by the Commissioner, aspects of the superannuation system and other initiatives. Also includes law assurance activities that provide service and system support to manage the policy, practices and procedures for technical decision making.

The **core activities** include:

- developing, providing and reviewing public and private rulings;
- developing, publishing and reviewing ATO precedential views;
- interpretive guidance for taxpayers including the development and review of technical content for ATO publications and products (includes guidance and technical content relating to the Australian Business Number legislation and the Australian Business Register);
- developing interpretive guidance, including internal guidance for agency employees, on the application and implementation of administered laws;
- developing and promoting tools to assist internal and external stakeholders;
- managing and responding to objections and reviews of decisions;
- recognition, escalation, and prioritisation of high risk technical issues;
- managing quality assurance for technical issues;
- managing the test case litigation program;
- undertaking research and analysis; and
- managing law administration and technical decision making.

The performance of the core business is supported by **general activities** such as:

- developing, implementing, monitoring and reviewing policies, procedures, strategies, systems and processes;
- providing and receiving advice and other information;
- negotiating and establishing agreements and contracts;
- planning, reporting and reviewing;
- evaluating programs and service delivery;
- managing and participating in internal and external committees, working groups and other bodies;
- delegating powers and authorising actions;
- conducting and facilitating audits;
- preparing and presenting speeches;
- arranging and attending conferences, seminars, discussion forums and workshops;
- liaising with internal and external stakeholders; and
- project and risk management.

### Cross references to other areas of this records authority

*For agency cooperation with international stakeholders, including contributions to the development of international standards and participation in international compliance activities, use ACTIVE COMPLIANCE.*

*For receiving and responding to general enquiries and complaints, including general guidance provided to taxpayers, use CUSTOMER CONTACT.*

*For providing technical and interpretive advice on matters relating to existing or proposed government policy, new legislation and amendments to existing legislation, use POLICY AND LAW DESIGN ADVICE.*

## INTERPRETIVE ASSISTANCE AND LAW ASSURANCE

### Cross references to AFDA Express Records Authority

For records relating to legal advice and legal proceedings, including legal proceedings undertaken in response to external reviews (such as appeals to the Administrative Appeals Tribunal and Federal Court), use **LEGAL SERVICES**.

For advice, briefs and submissions to the portfolio Minister, cabinet submissions and the organisation's participation in formal inquiries, use **GOVERNMENT RELATIONS**.

For media releases, use **COMMUNITY RELATIONS** and/or **GOVERNMENT RELATIONS**.

For developing and executing contracts under seal or deeds, use **CONTRACTS UNDER SEAL/DEEDS**.

Class no	Description of records	Disposal action
61708	<p>The following <b>significant records</b> documenting:</p> <ul style="list-style-type: none"> <li>• developing, implementing and reviewing high-level policies, strategies, plans, and standards (eg Taxpayer's Charter). Includes final versions, proposals, submissions, records of consultation, and related research;</li> <li>• developing, determining, publishing and reviewing interpretive issues that lead to a precedential ATO view or that evidence the administrative practice of the Commissioner in applying the law. Includes: <ul style="list-style-type: none"> <li>○ publicly issued rulings, such as public rulings within Division 358 of Schedule 1 to the <i>Taxation Administration Act 1953</i>. Includes product rulings, class rulings and public indirect tax rulings;</li> <li>○ publicly issued draft rulings;</li> <li>○ ruling addenda, draft addenda, errata and withdrawals;</li> <li>○ publications or statements in publications declared as public rulings;</li> <li>○ ATO Interpretive Decisions;</li> <li>○ decision impact statements;</li> <li>○ Law Administration Practice Statements; and</li> <li>○ schedules of documents containing precedential ATO views and the documents listed on the schedule;</li> <li>○ any other content that describes the Commissioner's view of how the law applies, or evidences an administrative practice of the Commissioner in applying the law (eg Public Rulings Manual).</li> </ul> </li> </ul> <p>Includes records that evidence the development of interpretive decisions such as: risk assessments, proposals, resolution strategies and schedules, stakeholder consultations, advice, compendium of comments, briefing papers, technical discussion papers and position papers, significant and applied research, minutes, authorisations and clearances.</p> <p><i>[For records relating to private binding advice, use class 61709.]</i></p> <ul style="list-style-type: none"> <li>• objections or reviews of decisions or assessments made by the agency that are: precedent setting; controversial, high profile or of significant public interest; or result in major changes to agency policy or programs (eg lead to a precedential ATO view). Includes appeals to higher authorities such as the Administrative Appeals Tribunal and the Federal Court;</li> <li>• developing high-level reports. Includes final versions, stakeholder consultation and supporting research;</li> </ul>	Retain as national archives

## INTERPRETIVE ASSISTANCE AND LAW ASSURANCE

Class no	Description of records	Disposal action
	<ul style="list-style-type: none"> <li>• master versions of technical content produced for public guidance purposes. Includes content that:               <ul style="list-style-type: none"> <li>○ describes a taxpayer's obligation under the law;</li> <li>○ guides taxpayers on how to complete documentation (eg worksheets) to self-assess a liability or entitlement, such as worksheets;</li> <li>○ guides a third party on how to provide information that will be used by the ATO to determine a taxpayer's liability or entitlement;</li> <li>○ illustrates how, in the Commissioner's view, the law applies to a given set of circumstances.</li> </ul> <p>Includes taxpayer alerts and minutes of consultative forums that are approved in writing by the Commissioner, delegate or authorised officer and that are not specifically identified to be non-binding.</p> </li> <li>• developing major tools used by taxpayers to support self-assessing a liability or entitlement, such as risk management guides, web based tools and electronic tools (eg e-tax and taxpack). Includes final versions and major drafts;</li> <li>• summary records supporting the core business, such as those consolidating interpretive assistance. Includes ATO Law, Register of Private Binding Rulings, Test Case Litigation Register and the Online Resource Centre for Law Administration (ORCLA);</li> <li>• providing and receiving high-level advice. Includes position papers, briefs, opinions, reports and stakeholder submissions;</li> <li>• high-level internal and external, including inter-governmental or inter-agency, committees, forums, working groups and other bodies, where the agency provides the secretariat, is the Australian Government's main representative or plays a prominent role (eg Public Rulings Panel, Superannuation Rulings Panel). Includes establishment documentation, agenda, final versions of minutes, briefings, reports and tabled papers;</li> <li>• final versions of significant agreements and contracts and supporting documents, that: relate to substantial funding agreements or the establishment of partnerships and cooperative arrangements with other governments, agencies or organisations; are controversial, of public interest or ground-breaking in nature; or have substantial implications for the conduct of agency business. Includes joint ventures, Memorandums of Understanding and bilateral agreements;</li> <li>• master versions of agency publications produced to support interpretive assistance and law assurance. Includes information sheets and newsletters;</li> <li>• high-level reviews, including major internal reviews, of the core business. Includes final review reports, major drafts, recommendations, stakeholder consultations, submissions and supporting research;</li> <li>• final versions of speeches presented by the portfolio Minister, the agency head, or senior agency staff in support of the core business; and</li> <li>• final versions of unpublished proceedings, reports, presentations and papers from conferences, seminars and forums hosted by the agency.</li> </ul>	

## INTERPRETIVE ASSISTANCE AND LAW ASSURANCE

Class no	Description of records	Disposal action
61709	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>• development, determination, publication and review of interpretive issues that lead to binding advice, other than those covered in class 61708. Includes: <ul style="list-style-type: none"> <li>○ private rulings;</li> <li>○ private administratively binding advice;</li> <li>○ superannuation-specific advice;</li> <li>○ oral rulings; and</li> <li>○ significant research that informs binding advice decisions.</li> </ul> </li> <li>• private ruling objections, other than those covered in class 61708. Includes objection withdrawals, objection decisions, amendments, acknowledgments, notifications, correspondence, briefing material, evidence and supporting research.</li> </ul> <p><i>[For records relating to public rulings, edited private rulings or precedent setting private rulings, use class 61708.]</i></p> <p><i>For other objections, reviews or disputes relating to tax assessments and other decisions, use class 61710.]</i></p>	Destroy 5 years from date ruling or advice ceases to apply
61710	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>• developing and reviewing technical content produced to support agency employees in the application and implementation of administered laws, other than those records covered in 61708. Includes skilling material, or similar documents that illustrates how, in the Commissioner's view, the law applies to a given set of circumstances; and</li> <li>• objections, internal reviews of decisions and dispute resolution concerning tax assessments and other decisions relating to income tax, indirect taxes, superannuation, the Australian Business Number and other tax related matters, other than those covered in class 61708 and 61709. Includes objection requests, withdrawals, decisions and amendments, client contact records, review requests and acknowledgements, review appeals, case notes, evidence, risk management assessments, notifications and correspondence. Excludes records relating to settlements.</li> </ul> <p><i>[For records relating to settlements, use ACTIVE COMPLIANCE.]</i></p> <p><i>For objections to private rulings, use class 61709.]</i></p> <p><i>For records relating to objections and dispute resolution that are subject to external review (such as appeals to the Administrative Appeals Tribunal and Federal Court), use classes 61708 and 61712.]</i></p> <p><i>For complaints, including complaints to the Ombudsman, and records of objections that are not deemed valid, use CUSTOMER CONTACT.]</i></p>	Destroy 5 years after action completed
61711	Records documenting routine research activities and low level working papers supporting the interpretive issues and law assurance core business, other than those covered in classes 61708 to 61710.	Destroy 3 years after action completed

## INTERPRETIVE ASSISTANCE AND LAW ASSURANCE

Class no	Description of records	Disposal action
61712	Records documenting: <ul style="list-style-type: none"><li data-bbox="344 432 1267 465">• routine operational administrative tasks supporting the core business; and</li><li data-bbox="344 479 1209 539">• interpretive assistance and law assurance activities, other than those covered in classes 61708 to 61711.</li></ul>	Destroy 7 years after action completed

## POLICY AND LAW DESIGN ADVICE

The core business of developing and delivering advice on administrative, compliance and interpretive aspects of tax, superannuation and other laws administered by the ATO, as well as supplying advice on other related initiatives, to support the design of new legislation and government policy and the amendment of existing legislation. Includes providing advice on the administrative implications of new tax, superannuation and other related policy proposals, provision of technical interpretive advice on draft policy proposals, and agency initiated suggestions on changes to policy and existing law.

The **core activities** include:

- developing and providing advice to, and receiving advice from, the portfolio department and other stakeholders in relation to administrative, compliance and interpretive aspects of tax, superannuation and other laws administered by the ATO, including advice relating to existing government policy and new policy proposals;
- developing costing proposals, modelling and forecasting;
- monitoring the application of tax and superannuation laws;
- undertaking research and analysis;
- liaising and consulting with internal and external stakeholders, including public consultation and collaboration with the portfolio department on legislation and policy development; and
- identifying and compiling issues with, or improvements to, the administration of tax, superannuation and other laws administered by ATO and recommending law changes to the portfolio department.

The performance of the core business is supported by **general activities** such as:

- developing, implementing, monitoring and reviewing policies, processes, systems and procedures;
- planning, reporting and reviewing;
- evaluating programs and service delivery;
- preparing and presenting speeches;
- managing and participating in internal and external committees and meetings, including consultation forums; and
- project and risk management.

### Cross references to other areas of this records authority

*For interpretive advice relating to existing tax and superannuation law provided to taxpayers, the community and tax professionals, use INTERPRETIVE ASSISTANCE AND LAW ASSURANCE.*

### Cross references to AFDA Express Records Authority

*For designing, developing, building and maintaining business system solutions to support the core business, use TECHNOLOGY & TELECOMMUNICATIONS.*

*For advice, briefs and submissions to the portfolio Minister, cabinet submissions and the organisation's participation in formal inquiries, use GOVERNMENT RELATIONS.*

*For advice provided to other government organisations on matters not related to taxation, superannuation and other laws administered by the ATO, use GOVERNMENT RELATIONS.*

*For media releases, use COMMUNITY RELATIONS and/or GOVERNMENT RELATIONS.*

*For the development and drafting of new legislation and amendments to existing legislation administered by the ATO and submissions relating to the development of new policy proposals, use GOVERNMENT RELATIONS and/or STRATEGIC MANAGEMENT.*



## POLICY AND LAW DESIGN ADVICE

Class no	Description of records	Disposal action
61713	<p>The following <b>significant records</b> documenting:</p> <ul style="list-style-type: none"> <li>• developing and providing high-level advice to, and receiving advice from, the portfolio department and other major stakeholders in relation to administrative, compliance and interpretive aspects of tax, superannuation and other laws administered by the agency, including advice relating to existing government policy and new policy proposals. Includes formal advice that represents the considered agency view. Includes advice supporting: <ul style="list-style-type: none"> <li>○ creation of new legislation (or regulations) or amendments to existing legislation (or regulations);</li> <li>○ development and design of new government policy proposals;</li> <li>○ identification of significant errors in existing legislation, including major technical issues associated with policy implementation and application, and major issues concerning system integrity that require legislative amendment;</li> <li>○ interpretation of existing law, such as for consideration of administrative factors in the development of a new policy change or improving the operation of existing policy and legislation;</li> <li>○ interpretation of the outcomes of significant taxation or superannuation litigation cases;</li> <li>○ government commissioned reviews into taxation and superannuation matters, such as major technical advice provided to Board of Taxation and Inspector-General of Taxation reviews; and</li> <li>○ development and prioritisation of the taxation and superannuation legislative program.</li> </ul> </li> </ul> <p>Includes formal advice minutes, alerts, action briefs, position papers, opinions, recommendations, reports, revenue trend and impact analysis, compliance cost assessments, stakeholder consultation and supporting research and analysis;</p> <ul style="list-style-type: none"> <li>• major research and analysis undertaken to identify issues or improvements to the administration of taxation, superannuation and other ATO administered legislation and related policy proposals. Includes significant modelling and forecasting projects;</li> <li>• summary records supporting the core business, such as those consolidating information on law design issues identified for review and potential amendment. Includes New Policy Implementation Database and Tax Issues Entry System;</li> <li>• developing high-level reports, including those relating to legislative priorities, significant court case outcomes, or major emerging issues or challenges in policy and law design. Includes final versions, stakeholder consultation and supporting research;</li> <li>• high-level internal and external, including inter-governmental or inter-agency, committees, forums, working groups and other bodies, where the agency provides the secretariat, is the Australian Government's main representative or plays a prominent or central role (eg Law Forum, Policy and Design Forum). Includes establishment documentation, agenda, final versions of minutes, briefings, reports and tabled papers;</li> </ul>	Retain as national archives

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	<ul style="list-style-type: none"><li>• high-level reviews, including major internal reviews, of the core business. Includes final review reports, major drafts, recommendations, stakeholder consultations, submissions and supporting research; and</li><li>• final versions of speeches presented by the portfolio Minister, the agency head, or senior agency staff in support of the core business.</li></ul>	
61714	Records documenting: <ul style="list-style-type: none"><li>• routine operational administrative tasks supporting the core business; and</li><li>• policy and law design advice, other than those covered in class 61713.</li></ul>	Destroy 7 years after action completed