



Australian Government

National Archives of Australia

Records Authority

2022/00216478

TAX PRACTITIONER REGULATION

Tax Practitioners Board

2022



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INTRODUCTION

The Tax Practitioners Board (TPB) 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 of TAX PRACTITIONER REGULATION. It represents a significant commitment on behalf of the TPB to understand, create and manage the records of its activities.

This authority is based on the identification and analysis of the business of the TPB. It takes into account the agency's legal and organisational information management requirements, and the interests of stakeholders, the agency and the National Archives.

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 TPB 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 on the basis of information provided by the agency.

As changes in circumstances may affect future information 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 replaces records authority classes relevant to the management of tax agents in Australian Taxation Office RDA 1194 (1995). The classes have been superseded and cannot be used to sentence records after the date of issue of this authority.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 TPB 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' are to be transferred to the National Archives for preservation.
3. This authority should be used in conjunction with general records authorities such as:
 - [Administrative Functions Disposal Authority \(AFDA\) Express Version 2](#) issued by the National Archives to cover business processes and records common to Australian Government agencies; and
 - [General Records Authority 31 - Destruction of source or original records after digitisation, conversion or migration](#) (2015).
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 Express Version 2*. The National Archives recommends that agencies develop and implement a NAP policy. Advice and guidance on destroying records as a normal administrative practice and on how to develop a NAP policy is available from the National Archives' website at 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.
7. Where the method of recording information changes (for example from an analogue system to a digital 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 TPB 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 TPB 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 TPB 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 identified as '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*.
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. Records created digitally after 1 January 2016 can be transferred in digital formats only.
12. Advice on how to use this authority is available from the TPB information 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 information management matters, please contact National Archives' [Agency Service Centre](#).

AUTHORISATION

Records Authority 2022/00216478

Notice of authorisation

Person to whom notice of authorisation is given:

Ian Klug
Chair
GPO Box 1620
Sydney, NSW, 2001

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 records relating to TAX PRACTITIONER REGULATION

Authority

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.

This document has been authorised through a digital workflow (R548082022).

Authorising Officer	Date of issue
Yaso Arumugam Assistant Director-General, Data and Digital National Archives of Australia	17 th of June 2022

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The core business of registering and regulating individuals and entities that provide tax services, including tax agents, BAS (Business Activity Statement) agents and tax (financial) advisers, collectively referred to as tax practitioners.

The **core activities** include:

- developing and reviewing guidelines, declarations, policies, strategies or similar documents that provide the framework for regulating tax practitioners;
- registering tax practitioners, including new registrations, registration renewals and variations;
- ensuring tax practitioners continue to comply with registration requirements, including through the receipt and processing of annual declarations and notifications regarding changes of details or circumstances;
- establishing and maintaining registers of tax practitioners;
- responding to complaints about tax practitioners, including referrals;
- gathering and analysing intelligence about tax practitioner conduct, including risk identification and modelling;
- conducting data matching and validation activities to ensure the quality, accuracy and currency of tax practitioner data;
- investigating tax practitioners in response to suspected or actual breaches of compliance with legislation or codes of conduct;
- taking necessary enforcement actions in response to tax practitioner compliance breaches, including through administrative sanctions and civil penalties;
- ending the registration of tax practitioners, including through surrender or termination;
- developing and reviewing information products and resources on matters relevant to tax practitioners, including the delivery of information and education sessions;
- approving course providers, courses and units of study that meet qualification requirements of tax practitioner registration;
- accrediting professional associations as recognised professional associations;
- ensuring professional associations continue to meet accreditation requirements, including through the receipt and processing of annual declarations and notifications regarding changes of details or circumstances;
- ending the recognition of a professional associations through termination or surrender, and ceasing to recognise course providers and/or courses as approved.

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

- establishing, managing and participating in committees, meetings, working groups or similar forums;
- negotiating, establishing and reviewing memorandums of understanding or similar collaborative agreements and arrangements stakeholders;
- developing and reviewing operational plans, programs, initiatives, policies, procedures and reports;
- receiving and responding to enquiries and requests for information;
- delegating powers and authorising actions;
- making routine arrangements for information and education sessions, committees, meetings and similar forums.

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Cross references to AFDA Express Version 2

For reports to or from the Minister or government in relation to the performance of the agency (e.g., annual reports and regulator performance framework assessment reports) or other functional responsibilities, use EXTERNAL RELATIONS.

For media releases, marketing and advertising, customer service charters and feedback surveys, general explanatory information about the role and services of the agency, complaints made against the agency, managing the agency's social media presence, educational campaigns, and managing and/or attending functions, ceremonies, conferences or similar events, use EXTERNAL RELATIONS.

For participation in external agency stakeholder engagement forums as well as submissions made in response to inquiries and investigations by external agencies (including ombudsman inquiries into the agency's administration of legislation), use EXTERNAL RELATIONS.

For financial transactions associated with the receipt or payment of fees as part of processing applications, use FINANCIAL MANAGEMENT.

For requests for and the provision of specialist legal advice by internal or external legal advisers and the handling of legal proceedings, including in response to appeals made to the Administrative Appeals Tribunal or Federal Court for review of the Board's decisions, use LEGAL SERVICES.

For corporate branding and the design, development and production of symbols or logos for use by registered tax practitioners (for consumer confidence in tax services provided), use PUBLICATION.

For reviews of the Board's powers and functions, development and review of strategic and corporate plans, as well as records of audit and risk committees, use STRATEGIC MANAGEMENT.

For responding to requests for access to information and data under privacy, freedom of information or other legislation, managing the agency's privacy obligations, and technology and telecommunications hardware and software, use TECHNOLOGY & INFORMATION MANAGEMENT.

Cross references to other records authorities

For managing the Board, including the management of meetings of the Board, appointment and separations of Board members, disclosures of interest, remunerations and allowances, and leave of absences, use General Records Authority 27 – GOVERNING BODIES.

Class no	Description of records	Disposal action
62981	<p>Records documenting:</p> <ul style="list-style-type: none"> development and review of guidelines, policies, explanatory papers, declarations, strategies, models or similar documents that provide the high-level framework for systems and decisions in relation to the registration and regulation of tax practitioners. Includes background research and advice received, discussion papers, exposure or other drafts distributed for comment, invitations for comment and submissions received, including submission summaries, and proposed and final versions; summary records providing a consolidated profile and history of tax practitioners (ie a register of tax practitioners). Includes information identifying practitioners, such as: 	Retain as national archives

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	<ul style="list-style-type: none"> ○ name and contact details ○ registration type ○ relevant professional affiliations ○ date of first registration ○ duration of the registration ○ applicable registration conditions ○ any sanctions imposed ○ date of effect of registration termination ○ reason for the registration termination. <p>Includes records that evidence changes and updates to the practitioner's summary record/profile over time.</p> <ul style="list-style-type: none"> • final decisions made to approve or reject course providers, courses or units of study; • registers (or similar listings) of course providers, courses and units of study, including their status as approved or not approved; • registers (or similar listings) of recognised professional associations and their accreditation status; • reports providing a summary of selected investigation decisions and outcomes, including compliance case studies; • high-level delegations of authority and authorisations such as those authorised by the Minister or the Chair of the Board concerning the exercise of Board powers or functions. • high-level internal and external committees, meetings, working groups or similar forums, including the Board Conduct Committee, Professional Practice Committee, Recognised Professional Associations Committee, Governance and Standards Forum and Consultative Forum: <ul style="list-style-type: none"> ○ set up to provide strategic advice, determine or develop industry policy and guidelines, or discuss significant matters relating to the regulation of tax practitioners; and ○ where the agency provides the Chair or Secretariat or is the Australian Government's main representative. <p>Includes charters and/or terms of reference, minutes of meetings and supporting documents such as discussion papers, reports and resolutions.</p>	
62982	<p>Records documenting:</p> <ul style="list-style-type: none"> • applications for the accreditation of professional associations that are not approved. Includes applications for accreditation and supporting 	Destroy 1 year after action completed

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	<p>documents, notes from internal assessments, liaison with associations and requests for further information, decisions and reasons for decisions, and notifications of decisions to applicants;</p> <ul style="list-style-type: none"> • receipt and handling of general internal or external enquiries, such as enquiries about registration requirements and processes, or general requests for information or data; <p><i>Note: Excludes formal requests to access information and data under privacy, freedom of information, archives, or agency-specific legislation.</i></p> <ul style="list-style-type: none"> • final version of internal procedures, processes, forms and manuals which are considered low-level or routine in nature; <p><i>[For the development and review of standard forms and internal policies, procedures, processes and manuals which act as a reference point for regulatory decision-making, use 62984]</i></p> <ul style="list-style-type: none"> • routine administrative arrangements for committees, meetings, working groups or similar forums, such as arrangement of speakers, meeting schedules and notifications, facility, venue, catering or similar bookings and arrangements. 	
62983	<p>Records documenting:</p> <ul style="list-style-type: none"> • accreditation of professional associations where the association is approved as a recognised professional association. Includes: <ul style="list-style-type: none"> ○ applications for accreditation and supporting documents, notes from internal assessments, liaison with associations and requests for further information, approval decisions and notifications to applicants; ○ annual declarations, written notices and submissions relating to the association's ability to continue to meet accreditation requirements; ○ notifications from associations, such as those advising of changes to association by-laws, codes, contact details or circumstances; and ○ termination or surrender of accreditations, including notifications or requests, supporting submissions, notes from internal assessments, decisions and reasons for decisions, and notifications of decisions. • Withdrawn applications to: register as a tax practitioner; renew a registration; or vary registration conditions; • routine operational reports, such as monthly and quarterly reports on practitioner data, reconciliation reports, reports and statistics on processing of 	Destroy 5 years after action completed

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	applications, complaints or enquiries received, status of cases, etc.	
62984	Records documenting: <ul style="list-style-type: none">• routine operational administrative tasks supporting the core business; and• tax practitioner regulation activities, other than those covered in 62981 to 62983.	Destroy 10 years after action completed