



**Australian Government**

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**National Archives of Australia**

**Records Authority**  
**2023/00436641**

# **Taxation and Income Support Policy and Regulation**

*Department of the Treasury*

2025



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## INTRODUCTION

The Department of the Treasury 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 Taxation and Income Support Policy and Regulation. It represents a significant commitment on behalf of Department of the Treasury to understand, create and manage the records of its activities.

This authority is based on the identification and analysis of the business of Department of the Treasury. 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 Department of the Treasury 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 classes 9202-9267, 9270, 9278, 9287 and 9290 in the previously issued records authority RA2004/00406090 for the Taxation and Income Support function. The classes have been superseded and cannot be used to sentence records after the date of issue of this authority.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 Department of the Treasury 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](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 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 Department of the Treasury 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 Department of the Treasury 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 Department of the Treasury 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 Department of the Treasury 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 2023/00436641

### Notice of authorisation

Person to whom notice of authorisation is given:

Dr Steven Kennedy PSM  
Secretary  
Department of the Treasury  
Langton Crescent  
Parkes, 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 records relating to Taxation and Income Support Policy and 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 (R685322025).

Authorising Officer	Date of issue
Josephine Secis Assistant Director-General, Collection Management National Archives of Australia	13 June 2025

# TAXATION AND INCOME SUPPORT POLICY AND REGULATION

The function of developing, implementing and reviewing legislation, policies and programs relating to national and international taxation frameworks, revenue measures, retirement and income support arrangements and systems.

The **core activities** include:

- receiving and providing advice to government, ministers, other government agencies and cross-jurisdictional national and international stakeholders;
- developing, analysing, reviewing, monitoring and evaluating taxation and income support policies, arrangements and systems, including business tax systems and regimes and international tax arrangements;
- developing and reviewing legislation and regulations;
- managing programs and projects related to taxation and income support, including taskforces;
- arranging, receiving and assessing submissions and consultations with stakeholders;
- liaising with Australian Government agencies, international institutions, other jurisdictions, industry and business;
- negotiating taxation and superannuation treaties, agreements and arrangements;
- reporting of tax expenditures;
- revenue forecasting and costing; and
- economic modelling.

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

- authorising and reviewing decisions and actions;
- undertaking research and data analysis;
- planning and reporting;
- evaluating and reviewing;
- delegating powers and authorising actions;
- managing risks;
- planning, conducting and facilitating audits;
- developing, implementing, monitoring and reviewing policies, processes, systems and procedures;
- compliance with mandatory standards relating to taxation and income support;
- establishing, managing, and participating in committees, working groups and other bodies; and
- arranging and attending internal and external conferences, seminars and workshops.

## **Cross references to other Treasury records authorities**

*For preparation of budget items and review of Government expenditure, use COMMONWEALTH BUDGET.*

*For administering formal reviews and inquiries into relating to small business policy and regulation activities, use REVIEWS AND INQUIRIES COORDINATION.*

## **Cross references to AFDA Express Version 2**

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

*For managing the preparation and passage of Treasury legislation through Parliament, use EXTERNAL RELATIONS.*

*For speeches and presentations delivered by the Treasurer, other Treasury Ministers, the agency head, or senior agency staff, use EXTERNAL RELATIONS.*

*For invoicing and payments for consultancy services, use FINANCIAL MANAGEMENT.*

*For procurement and management of the services of contractors, consultants and the purchase of goods and services, including the activities of acquisition, agreements, contracting-out and tendering, use PROCUREMENT.*

*For printing and publication of reports, use PUBLICATION.*

*For agency-wide plans, procedures and policies, and for audit committees, use STRATEGIC MANAGEMENT.*

*For compliance with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements to which the organisation is subject, use STRATEGIC MANAGEMENT.*

## **Cross references to other records authorities**

*For advisory bodies and consultative committees, use General Records Authority 26 – ADVISORY BODIES.*



## Classes

Class no	Description of records	Disposal Action
63119	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>negotiation, establishment, maintenance and review of inter-governmental taxation or superannuation agreements, for example agreements and tax treaties with overseas governments relating to double taxation and exemptions from superannuation guarantee charges. Includes final versions, major drafts, advice and records of stakeholder engagement;</li> <li>Treasury economic modelling systems, methodologies and data models as they were adopted. Includes final versions of records establishing key macroeconomic identities and their relationships, and of the development of mathematical equations to support the modelling;</li> <li>forecasting taxation revenue and costing fiscal impacts of policy proposals. Includes models, data, calculations, analyses, projections and briefing papers;</li> <li>consultations and submissions received regarding the development or review of major policies, such as whole-of-Government policies that lead to the introduction of new or significant amendments;</li> <li>establishment, management, review and closure of programs related to taxation and income support. Includes parliamentary and ministerial approvals, agreements frameworks, progress reports, and internal audits;</li> <li>advice provided to or received from the Treasurer, other Treasury Ministers, Treasury Executive, Government agencies and other bodies. Includes briefing notes, minutes and responses, supporting data and documentation, major drafts and final versions;</li> <li>committees, forums, working groups and other bodies where Treasury provides the secretariat, is the Commonwealth's main representative, or plays a significant role (e.g. Board of Taxation). Includes establishment documentation, membership, agendas, major drafts and final versions of minutes, briefings, reports and tabled papers;</li> <li>the development or review of major policies. Includes policy proposals, policy advice, supporting reports, major drafts, final policy documents, national policy statements, and ministerial briefings;</li> <li>the development of national and high-level reports, for example the Tax Expenditures and Insights Statement, including reporting on the whole-of-government policy, legislative framework and regulation, or where there is a high level of public interest or controversy. Includes final</li> </ul>	Retain as national archives

	<p>versions, major drafts, stakeholder consultation and supporting research and datasets; and</p> <ul style="list-style-type: none"> <li>• high-level reviews and inquiries, including major internal reviews of taxation and income support. Includes final review reports, major drafts, recommendations, stakeholder consultations, submissions, and supporting research and data.</li> </ul>	
63122	<p>Records documenting:</p> <ul style="list-style-type: none"> <li>• routine operational activities supporting the core business function; and</li> <li>• taxation and income support activities, other than those covered in class 63119.</li> </ul>	Destroy 7 years after action completed