

Retention and Disposal Authority for Records of State Revenue Office

Authority number: PROS 12/04 VAR 2



PROS 12/04 VAR 2

**Retention and Disposal Authority for Records of
State Revenue Office**

Issued Date: 22/03/2024

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Variation 1

Public Records Act 1973 (Section 12)

Retention and Disposal Authority for Records of the State Revenue Office

In accordance with section 12 of the *Public Records Act 1973* (as amended), I hereby vary the Standard applying to the records of the State Revenue Office, issued as Public Record Office Standard (PROS) 12/04 on 16/05/2012, as follows:

The extension of the application of this authority until varied or revoked. This Variation shall have effect from its date of issue.

[Approved]

Justine Heazlewood

Director and Keeper of Public Records

Date: 13/12/2021

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Variation 2

Public Records Act 1973 (Section 12)

Retention and Disposal Authority for Records of the State Revenue Office

In accordance with section 12 of the *Public Records Act 1973* (as amended), I hereby vary the Standard applying to the records of the State Revenue Office, issued as Public Record Office Standard (PROS) 12/04 on 16/05/2012, as follows:

The addition of a new class 4.1.2 covering third-party data provided by external agencies/organisations for research purposes. This class has a disposal action of 'destroy in accordance with MOU or mutual agreement with data providers'.

[Approved]

Justine Heazlewood

Director and Keeper of Public Records

Date: 22/03/2024

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Retention and Disposal Authority for Records of State Revenue Office

Retention and Disposal Authority No	PROS 12/04 VAR 2
Scope	This RDA authorises disposal records created by the State Revenue Office.
Status	Issued by Keeper
Issue Date	22 March 2024

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Introduction

Purpose of this Authority

The purpose of this Authority is to provide a mechanism for the disposal of public records in accordance with the *Public Records Act 1973*. The Authority:

- identifies records which are worth preserving permanently as part of Victoria's archival heritage
- prevents the premature destruction of records which need to be retained for a specified period to satisfy legal, financial and other requirements of public administration, and
- authorises the destruction of those records not required permanently.

Context of this Authority

Public Record Office Victoria Standards

This Authority should be used in conjunction with the Standards issued by the Keeper of Public Records under Section 12 of the *Public Records Act 1973*. Copies of all relevant PROV standards, specifications and regulatory advice can be downloaded from www.prov.vic.gov.au. These documents set out the procedures that must be followed by Victorian public offices.

Disposal of records identified in the Authority

Disposal of public records identified in this Authority must be undertaken in accordance with the requirements of Public Record Office Standard - *Disposal*.

It is a criminal offence to unlawfully destroy a public record under s 19(1) of the *Public Records Act 1973*.

The destruction of a public record is not unlawful if done in accordance with a Standard established under s 12 of the *Public Records Act 1973*.

This Standard (also known as an Authority) authorises the disposal of public records as described within its provisions. However, disposal is **not** authorised under this Standard if it is reasonably likely that the public record will be required in evidence in a current or future legal proceeding.

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For the purposes of this Retention and Disposal Authority, a 'legal proceeding' has the same meaning as the *Evidence (Miscellaneous Provisions) Act 1958*, and includes any civil, criminal or mixed proceeding and any inquiry in which evidence is or may be given before any court or person acting judicially, including a Royal Commission or Board of Inquiry under the *Inquiries Act 2014*.

Under PROS 22/04 Disposal Standard, authorisation to destroy public records is WITHDRAWN and NOT GIVEN (even if specified in an RDA or other authorised disposal instrument) if:

- it is reasonably likely that they will be needed in a current or future legal proceeding. This includes any civil or criminal proceeding or an inquiry where evidence may be given before a court or person acting judicially such as a Royal Commission or Board of Inquiry
- they are required for meeting any Freedom of Information (FOI) applications which are not finalised
- they are required for audits or investigations which are not yet finalised; and/or
- they are subject to disposal freezes applied by government or by the organisation.

If the public office identifies that public records must be retained under other applicable legislation for a period that exceeds the retention period specified under the Standards, then the longer retention period must apply.

Normal Administrative Practice

PROS 22/04 Disposal Standard authorises the destruction of some public records under Normal Administrative Practice (NAP) principles. Low value facilitative records described below are authorised for destruction by *PROS 22/04* under NAP principles:

- working documents, such as notes or calculations, used to assist in the preparation of other records
- minor drafts and transitory documents, where the content is reproduced elsewhere, and the information will not be needed to show how the work has progressed or actions approved
- minor updates of content, such as those in databases, which will not be needed to show actions, decisions, or approvals
- communications for the purpose of making minor arrangements
- duplicate copies

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- periodic backups of records, information, data, software and settings for recovery in case of technical failure and/or catastrophe and are duplicate copies of official business records/data that is held elsewhere on a managed system.

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Transfer of records to Public Record Office Victoria

Contact Public Record Office Victoria for further information on procedures for transferring permanent records to archival custody.

Use of Other Authorities

In applying the disposal sentences set out in this Authority, reference should be made to other current Authorities where applicable. Where there is a conflict between two Authorities (for instance this Authority and the General Retention and Disposal Authority for Records of Common Administrative Functions), consult the Public Record Office Victoria for advice.

Explanation of Authority Headings

Class Number

The class number or entry reference number provides citation and ease of reference.

Description

The description of each record class is specified in this entry. A record class is a group of records that relate to the same activity, function or subject and require the same disposal action.

Status

This entry provides the archival status of each class - either permanent or temporary.

Custody

This entry specifies whether the records are to be retained by the public office or transferred to the Public Record Office Victoria. Permanent records must be managed and transferred in accordance with PROV Standards.

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Concurrence of Public Office

This Authority has the concurrence of:

[signed]

Name: Paul Broderick

Position: Commissioner of State Revenue

Date: 14/05/2012

Establishment of Standard

Pursuant to Section 12 of the *Public Records Act 1973*, I hereby establish these provisions as a Standard (also known as a Retention and Disposal Authority) applying to State Revenue Office. This standard as varied or amended from time to time, shall have effect from the date of issue unless revoked.

Justine Heazlewood, Keeper of Public Records

Date of Issue: 16/05/2012

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No	Function/Activity	Description	Status	Disposal Action
1	CUSTOMER MANAGEMENT	The registration of State Revenue Offices customers and the ongoing management of customer details. Customers include (but not limited to) individuals, businesses and companies who have interactions with State Revenue Office in relation to the revenue or benefit schemes.		
1.1	Customer Registration	The registration of customers. Includes the administration of changes to customer details as required.		
1.1.1		Records relating to the registration of customers and the provision of a unique identifier.	Temporary	Destroy 5 years after last action.
1.1.2		Records documenting changes made to customer's details, including change of address and name.	Temporary	Destroy 2 years after following verification of change.
2	REVENUE MANAGEMENT	The management of revenue collection. Revenue includes various State taxes, duties, levies and contributions.		
2.1	Assessment and Determination of Liabilities	The assessment and determination of liabilities. Includes the determination of whether any exemptions or concessions apply.		
2.1.1		Records lodged for the purposes of calculating and determining a liability.	Temporary	Destroy 5 years after date received.
2.1.2		Records used to assist in determining and calculating the Growth Areas Infrastructure Contribution (GAIC) liability. GAIC is used to assist in the funding of	Temporary	Destroy 5 years after final payment received.

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No	Function/Activity	Description	Status	Disposal Action
<i>REVENUE MANAGEMENT - Assessment and Determination of Liabilities</i>				
		essential infrastructure in specified growth areas of Melbourne. Includes a notification of GAIC trigger events, such as dutiable transaction, statement of compliance & application of a building permit on GAIC land.		
2.1.3		Records of assessments undertaken and notices issued to a taxpayer. Includes determination of whether any exemptions or concessions apply.	Temporary	Destroy 5 years after payment received or notice issued if no payment is required.
2.2	Review of Objections	The review of objections made on liability assessments. Includes hardship applications made under the Land Tax Act. [For investigations of potential breaches of taxation law, see 4.2.0]		
2.2.1		Records documenting objections made on liability assessments.	Temporary	Destroy 5 years after following resolution of matter.
2.2.2		Records documenting the assessment of hardship relief applications, made under the Land Tax Act.	Temporary	Destroy 7 years after date of decision.
2.3	Revenue Processing	Recovery and collection of outstanding taxes across all revenue lines.		

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No	Function/Activity	Description	Status	Disposal Action
<i>REVENUE MANAGEMENT - Revenue Processing</i>				
2.3.1		Revenue processing batch records. Includes daily treasury journal, remittance advice, suspense reports, and revenue line reconciliations.	Temporary	Destroy 5 years after end of financial year the record was created.
2.4	Issuing of Certificates for Land Liability Status	The issuing of certificates to advise the liability status on land. Certificates are issued in relation to Land Tax and the Growth Areas Infrastructure Contribution (GAIC).		
2.4.1		Applications for Land Tax Clearance Certificates which certify the amount of land tax due and unpaid on that land.	Temporary	Destroy 1 year after from date of issue.
2.4.2		Applications for the Growth Areas Infrastructure Contribution (GAIC) Certificate. These certificates verify the amount of GAIC due, unpaid, deferred or the potential amount of GAIC due on land at any one point in time.	Temporary	Destroy 1 year after from date of issue.
2.4.3		Successful applications for Certificate of Deferral, Certificate of Exemption, and/or Certificate of No Growth Areas Infrastructure Contribution (GAIC) liability.	Temporary	Destroy 5 years after GAIC fully discharged on land.
2.4.4		Unsuccessful applications for Certificate of Deferral or Certificate of Exemption.	Temporary	Destroy 5 years after GAIC fully discharged on land.

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No	Function/Activity	Description	Status	Disposal Action
<i>REVENUE MANAGEMENT - Issuing of Certificates for Land Liability Status</i>				
2.4.5		Certificates of Partial Release and Certificates of Release, which are issued when Growth Areas Infrastructure Contributions (GAIC) payments are made.	Temporary	Destroy 5 years after GAIC fully discharged on land.
2.4.6		Issuing of Certificate of Staged Payment Approval for Growth Areas Infrastructure Contributions (GAIC). These certificates are issued when the Growth Areas Authority (GAA) advises State Revenue Office that a staged payment arrangement is approved by the Minister.	Temporary	Destroy 5 years after GAIC fully discharged on land.
3	ADMINISTRATION OF BENEFITS	The administration of various benefits available to eligible Victorians. Includes the allocation of unclaimed money, and the distribution and/or administration of subsidies, rebates and grants. For example: First Home Owner Grant, liquor subsidy.		
3.1	Applications for Subsidy, Rebate or Grant	The assessment of applications received for a subsidy, rebate or grant.		
3.1.1		Applications for a subsidy rebate or grant.	Temporary	Destroy 5 years after application processed.
3.2	Management of Unclaimed Money	The management of unclaimed money under the <i>Unclaimed Money Act</i> . Includes the assessment of claims, the registration of entitlements to unclaimed money and the payment of money to individuals and companies. Unclaimed money is money held by a business where the owner of that money cannot be		

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No	Function/Activity	Description	Status	Disposal Action
<i>ADMINISTRATION OF BENEFITS - Management of Unclaimed Money</i>				
		found. Examples of unclaimed money are: dividends, salaries, bonds, cheques, trust money		
3.2.1		Records documenting the assessment of claims and the provision of advice as required.	Temporary	Destroy 5 years after resolution of claim.
3.2.2		Records relating to the payment of money to individuals following the determination of the validity of claims.	Temporary	Destroy 85 years after following resolution of claim.
3.2.3		Records relating to the registration of entitlements to unclaimed money by businesses. Includes the annual lodgement of entitlements to unclaimed money register.	Temporary	Destroy 85 years after following the fulfilment of the entitlement.
4	INVESTIGATIONS AND PROSECUTIONS	Investigations into the affairs and activities of customers to determine their level of compliance with various Acts administered by the Commissioner of State Revenue.		
4.1	Liaison & Analysis	The cross checking and verification of data, information and audit results sourced from agencies and organisations within Victoria and in other jurisdictions to determine level of compliance of customers and whether further investigations are required.		
4.1.1		Reporting of potential non compliance activities occurring. Includes the analysis of information gathered/obtained, and the provision of information to external agencies.	Temporary	Destroy 5 years after file closed (date case referred for official

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No	Function/Activity	Description	Status	Disposal Action
<i>INVESTIGATIONS AND PROSECUTIONS - Liaison & Analysis</i>				
				investigation or decision of no further action).
4.1.2		Third-party data provided by external agencies/organisations for research purposes.	Temporary	Destroy in accordance with MOU or mutual agreement with data providers.
4.2	Investigations	The undertaking of investigations into potential breaches of taxation law. Includes the analysis of information obtained in the course of an investigation. [For records relating to legal action see 4.3.0 Prosecution] [For records relating to debt recovery refer to <i>General Retention and Disposal Authority of Records of Common Administrative Functions</i>]		
4.2.1		Records of investigation cases undertaken	Temporary	Destroy 5 years after following resolution of matter.
4.3	Prosecutions	The management of legal proceedings for breaches of compliance with taxation legislation, including First Home Owners Grant legislation.		
4.3.1		Records that are part of the prosecution case.	Temporary	Destroy 5 years after case closed.

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No	Function/Activity	Description	Status	Disposal Action
<i>EDUCATION</i>				
5	EDUCATION	The provision of educational programs that aim to help customers comply with their taxation obligations and entitlements to any exemptions, grants or concessions that may be available. Includes the provision of rulings and technical advice on taxation legislation.		
5.1	Course Development & Delivery	The development of the content of educational programs.		
5.1.1		Records documenting the development of the content for customer education programs.	Temporary	Destroy 5 years after program finished.
5.1.2		Records on participant attendance at education programs.	Temporary	Destroy 2 years after administrative use has concluded.
5.2	Issuing of Rulings	The provision of rulings / technical advice in regards to the application and interpretation of taxation legislation.		
5.2.1		Records documenting the development and issuing of rulings clarifying ambiguity in legislation and setting out agency policy (revenue rulings). Also includes the development and issuing of rulings associated with specific requests by taxpayers or their representatives regarding their individual situation (private rulings).	Permanent	Retain as State archives