



Public Record Office Standard

PROS 12/04

Authority

Retention & Disposal Authority for Records of the State Revenue Office

12/04

Issue Date: 16/5/2012

Expiry Date: 16/5/2022

Note: This publication is copyright. No part may be reproduced by any process except in accordance with the provisions of the Copyright Act 1968. Copyright enquiries should be directed to the Public Record Office Victoria, PO Box 2100, North Melbourne, Victoria 3051 or email: agency.queries@prov.vic.gov.au

The State of Victoria gives no warranty that the information in this version is correct or complete, error free or contains no omissions. The State of Victoria shall not be liable for any loss howsoever caused whether due to negligence or otherwise arising from the use of this Standard

A Victorian Government initiative



Table of Contents

- 1 Introduction iii**
- 1.1 Purpose of this Authorityiii
- 1.2 Context of this Authorityiii
 - 1.2.1 Public Record Office Victoria Standardsiii
 - 1.2.2 Disposal of records identified in the Authority 3
 - 1.2.3 Transfer of records to Public Record Office Victoria 3
 - 1.2.4 The *Crimes (Document Destruction) Act 2006* 3
 - 1.2.5 Normal Administrative Practiceiv
- 1.3 Use of Other Authoritiesiv
- 1.4 Explanation of Authority Headings v
- 2 Concurrence of Public Office 6**
- 3 Establishment of Standard 6**
- 4 Acknowledgments 6**
- 5 Further Information 6**
- 6 Table of Functions 7**
- 7 Retention & Disposal Authority 8**

Under section 12 of the *Public Records Act 1973*, the Keeper of Public Records is responsible for the establishment of standards for the efficient management of public records and for assisting public offices to apply those standards to records under their control. Officers in charge of public offices are responsible under section 13 of the *Act* for carrying out, with the advice and assistance of the Keeper, a program of records management in accordance with the standards established under section 12 of the *Act*.



1 Introduction

1.1 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.

1.2 Context of this Authority

1.2.1 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.

1.2.2 Disposal of records identified in the Authority

Disposal of public records identified in this Authority must also be in accordance with the requirements of Public Record Office Standard PROS 10/13 *Disposal*.

1.2.3 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.

1.2.4 The *Crimes (Document Destruction) Act 2006*

It is an offence under the *Crimes (Document Destruction) Act 2006* for individuals or organisations to destroy documents that they know are reasonably likely to be required in a future legal proceeding, with the intention of keeping the documents out of evidence. Destroying records however in accordance with a valid Authority is lawful as long as the requirements under the *Crimes (Document Destruction) Act 2006* are met.

PROV strongly advises that all agencies familiarise themselves with the requirements under the *Crimes (Document Destruction) Act 2006* and *Evidence (Document Unavailability) Act 2006*, and PROV Advice to Agencies 18: *Crimes (Document Destruction) Act 2006: Implications for government recordkeeping*.

1.2.5 Normal Administrative Practice

The destruction of some public records is permitted without final authorisation under normal administrative practice (NAP). NAP covers the destruction of ephemeral material of a facilitative nature created, acquired or collected by public officers during the course of their duties.

The following material may be destroyed under NAP:

- working papers consisting of rough notes and calculations used solely to assist in the preparation of other records such as correspondence, reports and statistical tabulations
- drafts not intended for retention as part of the office's records, the content of which has been reproduced and incorporated in the public office's record keeping system
- extra copies of documents and published material preserved solely for reference.

1.3 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.

1.4 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 electronic records are to be transferred in VERS Encapsulated Object (VEO) format according to PROS 99/007 - Management of Electronic Records (Version 2).

The storage of public records identified in this Authority must also be in accordance with the requirements of Public Record Office Standard PROS 11/01 *Storage*.

2 Concurrence of Public Office

This Authority has the concurrence of:

Signature: [Signed]

Name: Paul Broderick

Date: 14/5/2012

Position: Commissioner of State Revenue

3 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 the records of the State Revenue Office

This standard as varied or amended from time to time, shall have effect for a period of ten (10) years from the date of issue unless revoked prior to that date.

[Signed]

Justine Heazlewood
Director & Keeper of Public Records

Date of Issue: 16/5/2012

4 Acknowledgments


PROV would like to thank the following people for providing their knowledge and expertise and helping to create this Authority:

Amy Stewart

5 Further Information

You can obtain relevant publications, supplies of relevant forms, and answers to any enquiries you may have by first contacting your agency's records manager or the Public Record Office Victoria:

Public Record Office Victoria

 (03) 9348 5600

e-mail: agency.queries@prov.vic.gov.au

web: www.prov.vic.gov.au

6 Table of Functions

Function No.	Function	Page
1.0.0	CUSTOMER MANAGEMENT	8
2.0.0	REVENUE MANAGEMENT	9
3.0.0	ADMINISTRATION OF BENEFITS	14
4.0.0	INVESTIGATIONS AND PROSECUTIONS	16
5.0.0	EDUCATION	19

6. Retention & Disposal Authority

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
1.0.0	CUSTOMER MANAGEMENT The registration of State Revenue Office's 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.		
1.1.0	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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
1.1.2	Records documenting changes made to customer's details, including change of address and name.	Temporary Destroy 2 years following verification of change.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
2.0.0	REVENUE MANAGEMENT The management of revenue collection. Revenue includes various State taxes, duties, levies and contributions.		
2.1.0	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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
2.1.2	<p>Records used to assist in determining and calculating the Growth Areas Infrastructure Contribution (GAIC) liability. GAIC is used to assist in the funding of essential infrastructure in specified growth areas of Melbourne.</p> <p>Includes a notification of GAIC trigger events, such as dutiable transaction, statement of compliance & application of a building permit on GAIC land.</p>	<p>Temporary Destroy 5 years after final payment received.</p>	<p>Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.</p>
2.1.3	<p>Records of assessments undertaken and notices issued to a taxpayer. Includes determination of whether any exemptions or concessions apply.</p>	<p>Temporary Destroy 5 years after payment received or notice issued if no payment is required.</p>	<p>Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.</p>
2.2.0	<p>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]</p>		

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
2.2.1	Records documenting objections made on liability assessments.	Temporary Destroy 5 years following resolution of matter.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
2.2.2	Records documenting the assessment of hardship relief applications, made under the Land Tax Act.	Temporary Destroy 7 years from date of decision.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
2.3.0	Revenue Processing Recovery and collection of outstanding taxes across all revenue lines.		

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
2.4.0	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 from date of issue.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
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 from date of issue.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
2.4.4	Unsuccessful applications for Certificate of Deferral or Certificate of Exemption.	Temporary Destroy 5 years after GAIC fully discharged on land.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
3.0.0	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		
3.1.0	Applications for Subsidy, Rebate or Grant The assessment of applications received for a subsidy, rebate or grant.		

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
3.1.1	Applications for a subsidy rebate or grant.	Temporary Destroy 5 years after application processed.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
3.2.0	Management of Unclaimed Money The management of unclaimed money under the Unclaimed Money Act. 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 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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
3.2.2	Records relating to the payment of money to individuals following the determination of the validity of claims.	Temporary Destroy 85 years following resolution of claim.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
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 following the fulfilment of the entitlement.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
4.0.0	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.		
4.1.0	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.		

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
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 investigation or decision of no further action).	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
4.2.0	<p>Investigations</p> <p>The undertaking of investigations into potential breaches of taxation law. Includes the analysis of information obtained in the course of an investigation.</p> <p>[For records relating to legal action see 4.3.0 Prosecution]</p> <p>[For records relating to debt recovery refer to – General Retention and Disposal Authority of Records of Common Administrative Functions]</p>		

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
4.2.1	Records of investigation cases undertaken.	Temporary Destroy 5 years following resolution of matter.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
4.3.0	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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
5.0.0	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.		
5.1.0	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.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.
5.1.2	Records on participant attendance at education programs.	Temporary Destroy 2 years after administrative use has concluded.	Hold in Agency or APROSS pending destruction. Electronic records should be maintained in readable format pending destruction.

Retention & Disposal Authority			
CLASS NO.	DESCRIPTION	DISPOSAL ACTION	
		STATUS	CUSTODY
5.2.0	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.	Transfer hardcopy or electronic record to PROV when administrative use is concluded. Electronic records are to be transferred in VEO format.

END OF DOCUMENT