

State Archives and Records Authority of New South Wales

Functional Retention and Disposal Authority: FA419

This authority covers records documenting the function of revenue collection, debt recovery & grant administration

This retention and disposal authority is approved under section 21(2)c of the *State Records Act 1998* following prior approval by the Board of the State Archives and Records Authority of New South Wales in accordance with section 21(3) of the Act.

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Functional Retention and Disposal Authority

Authority no FA419

SR file no 21/0028

Scope This retention and disposal authority covers records documenting the function of revenue collection and debt recovery

Public office Revenue NSW

Approval date 15 November 2021

About the Functional Retention and Disposal Authority

Purpose of the authority

The purpose of this retention and disposal authority is to identify those records created and maintained by NSW public offices which are required as State archives and to provide approval for the destruction of certain other records created and maintained by NSW public offices, after minimum retention periods have been met.

The approval for disposal given by this authority is given under the provisions of the *State Records Act 1998* only and does not override any other obligations of an organisation to retain records.

The retention and disposal of State records

The records retention and disposal practices outlined in this authority are approved under section 21(2)(c) of the *State Records Act 1998 (NSW)*. Part 3 (Protection of State Records) of the Act provides that records are not to be disposed of without the consent of the State Archives and Records Authority of New South Wales (State Archives and Records NSW) with certain defined exceptions. These exceptions include an action of disposal which is positively required by law, or which takes place in accordance with a normal administrative practice (NAP) of which State Archives and Records NSW does not disapprove. Advice on the State Records Act can be obtained from State Archives and Records NSW.

The authority sets out how long the different classes of records generated by an organisation must be kept to meet its legal, operational and other requirements, and whether the records are to be kept as State archives. State Archives and Records NSW reviews and approves organisations' retention and disposal authorities under the *State Records Act*. It is the duty of a public office, in submitting a draft retention and disposal authority for approval, to disclose to State Archives and Records NSW any information which affects the retention of the records covered by the authority.

State Archives and Records NSW's decisions take into account both the administrative requirements of public offices in discharging their functional responsibilities and the potential research use of the records by the NSW Government and the public. One of State Archives and Records NSW's functions is to identify and preserve records as State archives. These are records which document the authority and functions of Government, its decision-making processes and the implementation and outcomes of those decisions, including the nature of their influence and effect on communities and individual lives. Criteria for the identification of State archives are listed in *Building the Archives: Policy on records appraisal and the identification of State archives*. The Policy also explains the roles and responsibilities of State Archives and Records NSW and of public offices in undertaking appraisal processes and disposal activities.

Implementing the authority

This retention and disposal authority covers records controlled by the public office and applies only to the records or classes of records described in the authority. The authority should be implemented as part of the records management program of the organisation. Two primary objectives of this program are to ensure that records are kept for as long as they are of value to the organisation and its stakeholders and to enable the destruction or other disposal of records once they are no longer required for business or operational purposes.

The implementation process entails use of the authority to sentence records. Sentencing is the examination of records in order to identify the disposal class in the authority to which they belong. This process enables the organisation to determine the appropriate retention period and disposal action for the records. For further advice see *Implementing a retention and disposal authority*.

Where the format of records has changed (for example, from paper-based to electronic) this does not prevent the disposal decisions in the authority from being applied to records which perform the same function. The information contained in non paper-based or technology dependant records must be accessible for the periods prescribed in the classes. Where a record is copied, either onto microform or digitally imaged, the original should not be disposed of without authorisation (see the *General Retention and Disposal Authority – Original or source records that have been copied*). Public offices will need to ensure that any software, hardware or documentation required to gain continuing access to technology dependent records is available for the periods prescribed.

Disposal action

Records required as State archives

Records which are to be retained as State archives are identified with the disposal action 'Required as State archives'. Records that are identified as being required as State archives should be stored in controlled environmental conditions and control of these records should be transferred to State Archives and Records NSW when they are no longer in use for official purposes.

The transfer of control of records as State archives may, or may not, involve a change in custodial arrangements. Records can continue to be managed by the public office under a distributed management agreement. Public offices are encouraged to make arrangements with State Archives and Records NSW regarding the management of State archives.

Transferring records identified as State archives and no longer in use for official purposes to State Archives and Records NSW should be a routine and systematic part of a public office's records management program. If the records are more than 25 years old and are still in use for official purposes, then a 'still in use determination' should be made.

Records approved for destruction

Records that have been identified as being approved for destruction may only be destroyed once a public office has ensured that all other requirements for retaining the records are met. Retention periods set down in this authority are *minimum* periods only and a public office should keep records for a longer period if necessary. Reasons for longer retention can include legal requirements, administrative need, government directives and changing social or community expectations. A public office **must not** dispose of any records where the public office is aware of possible legal action (including legal discovery, court cases, formal applications for access) where the records may be required as evidence.

Once all requirements for retention have been met, destruction of records should be carried out in a secure and environmentally sound way. Relevant details of the destruction should be recorded. See *Destruction of records: a practical guide*.

Organisations should review functional retention and disposal authorities regularly to ensure that they remain relevant as the organisation's functions and activities, operating environment and requirements for records change. Retention requirements may change over time. This can occur when:

- business needs or practices change
- new laws, regulations or standards are introduced
- new technology is implemented
- government administration is restructured and functions are moved between entities, or
- unforeseen or new community expectations become apparent.

State Archives and Records NSW recommends that organisations check any functional retention and disposal authorities more than 5 years old to ensure that the retention periods and disposal actions remain relevant.

Regardless of whether a record has been approved for destruction or is required as a State archive, a public office or an officer of a public office **must not** permanently transfer possession or ownership of a State record to any person or organisation without the explicit approval of State Archives and Records NSW.

Administrative change

This retention and disposal authority has been designed to link records to the functions they document rather than to organisational structure. This provides for a stable retention and disposal authority that is less affected by administrative change. The movement of specified functions between branches or units within the public office does not require the authority to be resubmitted to State Archives and Records NSW for approval. However, when functions move from one public office to another the public office that inherits the new function should contact State Archives and Records NSW to discuss use of any existing retention and disposal authority approved for use by a predecessor organisation.

Amendment and review of this authority

State Archives and Records NSW must approve any amendment to this authority. Public offices that use the authority should advise State Archives and Records NSW of any proposed changes or amendments to the authority.

State Archives and Records NSW recommends a review of this authority after five years to establish whether its provisions are still appropriate. Either the public office or State Archives and Records NSW may propose a review of the authority at any other time, particularly in the case of change of administrative arrangements, procedures or to operating environments which are likely to affect the value of the records covered by this authority.

In all cases the process of review will involve consultation between State Archives Records NSW and the public office. If the process of review reveals that this authority requires amendment, the necessary amendments should be made and approved.

Contact Information

State Archives and Records NSW
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 Kingswood NSW 2747
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Functional Retention and Disposal Authority Revenue collection and debt recovery

Authority number: FA419

Dates of coverage: Open

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No.	Description of records	Disposal action
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1.0.0 REVENUE COLLECTION & DEBT RECOVERY

The functions of collecting revenue, resolving fines, administering grants and recovering debt. Includes the management of unclaimed money.

Includes acting on behalf of government agencies to recover outstanding debts for fees and services, including council rates, council licences, utility fees, health service fees, worker's compensation premium fees and any other service where a charge is incurred.

See General Retention and Disposal Authority *Administrative records* **COMPENSATION - Claims** for records relating to compensation to clients associated with collection management performance, e.g. for breaches of service level agreements or negligence in the collection of fines by the organisation.

See General Retention and Disposal Authority *Administrative records* **LEGAL SERVICES - Litigation** for records relating to legal proceedings between the organisation and other parties in a court or other tribunal.

See General Retention and Disposal Authority *Administrative records* **STRATEGIC MANAGEMENT - Joint ventures** for records relating to agreements to provide debt recovery services on behalf of other organisations.

1.1.0 Debt recovery & fines enforcement

The activities of managing fine collection, debt recovery and other penalties on behalf of other agencies, including commercial clients.

See **REVENUE COLLECTION & DEBT RECOVERY - Revenue collection and grant administration** for records relating to the payment of taxes, transfer duties (stamp duties), health insurance levies, passenger service levies, mineral royalties etc.

See **REVENUE COLLECTION & DEBT RECOVERY - Investigations** for records relating to investigations carried out to identify problems and/or issues in relation to revenue collection, debt recovery and fines management process.

1.1.1	<p>Debt management & enforcement</p> <p>Records relating to management of fine collection, enforcement and debt recovery. Includes collection of debts for external clients such as Ambulance, local government councils etc. Includes:</p> <ul style="list-style-type: none"> • issue of penalty notices • fine recipient details • vehicle and registration details • applications and supporting documents for fines to be deferred, reviewed, written off, put on 	<p>Retain minimum of 10 years after action completed, then destroy</p>
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Revenue collection and debt recovery

Authority number: FA419

Dates of coverage: Open

No.	Description of records	Disposal action
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REVENUE COLLECTION & DEBT RECOVERY - Debt recovery & fines enforcement

	<p>hold, paid in instalments, paid off by doing approved unpaid work or activities</p> <ul style="list-style-type: none"> • advice to applicants • camera detection film, digital images and associated records used to detect and/or verify offences and offenders • camera error and fault reports & camera operator and film replacement logs • enforcement actions for overdue fines including driving restrictions, property seizures, deductions of money from wages or bank accounts, court action, registering an interest in property owned • applications and supporting documents for postponement or cancellation of enforcement orders • community service orders and reviews • appeals and supporting documents • notifications • imposing and lifting of sanctions • referral of penalty matters for adjudication • notifications to traffic authority. <p>Note: action completed includes satisfaction of debt or cancellation of debt recovery action.</p> <p>Note: camera images that are collected but not required for infringement or debt recovery processes can be disposed of under the Normal Administrative Practice provisions of the <i>State Records Regulation 2015</i>. NSW Revenue has advised that the camera images are sourced from the Roads and Maritime Services and the copy provided to NSW Revenue is only needed for 6 months after the date the image has been deemed culled. The intention is that NSW Revenue will cease to hold copies of images and will use the set held by Transport.</p>	
1.1.2	Information requests	Retain minimum of 2 years after action

Revenue collection and debt recovery

Authority number: FA419

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REVENUE COLLECTION & DEBT RECOVERY - Investigations

	<p>Records relating to responding to requests for information associated with fines enforcement. Includes:</p> <ul style="list-style-type: none"> • traffic accident reports and associated images captured on surveillance cameras • requests for vehicle and/or owner registration details. 	completed, then destroy
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1.2.0 Investigations

The activity of undertaking examinations in order to identify systematic problems and issues associated with fines collection activities and processes, i.e. fraud detection, recurrent evasion of fines payment etc.

1.2.1	<p>Records relating to investigations carried out to identify problems and/or issues in relation to revenue collection, debt recovery and fines management process which:</p> <ul style="list-style-type: none"> • identify serious inadequacies in processes • identify serious fraudulent or other improper activities • set a precedent • lead to major changes in policies, procedures or processes. <p>Records include:</p> <ul style="list-style-type: none"> • investigation requests • investigation reports • photographs • copies of fines recipient correspondence • records of interviews • minutes of meetings • records of remedial action. 	Required as State archives
1.2.2	Records relating to investigations carried out to identify problems and/or issues which do not:	Retain minimum of 10 years after

Revenue collection and debt recovery

Authority number: FA419

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REVENUE COLLECTION & DEBT RECOVERY - Policies, procedures & rulings

	<ul style="list-style-type: none"> • identify serious inadequacies in fine management processes • identify fraudulent or other improper activities • set a precedent • lead to major changes in policies, procedures or processes. <p>Records include:</p> <ul style="list-style-type: none"> • investigation requests • draft and final investigation reports • photographs • copies of fines recipient correspondence • records of interviews • minutes of meetings • working papers and background documentation. 	action completed, then destroy
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1.3.0 Policies, procedures & rulings

1.3.1	<p>Final versions of:</p> <ul style="list-style-type: none"> • debt recovery guidelines • rulings clarifying ambiguity in legislation (revenue rulings) and rulings associated with specific requests by taxpayers regarding their individual situation (private rulings) • technical & procedural instructions • strategic policies relating to the issue of penalty notices and the collection and enforcement of fines payments e.g. annulments, historical fines etc. 	Required as State archives
1.3.2	<p>Records relating to the development, review and implementation of procedures and policies for compliance, assessment, enforcement, collection and issue of penalty notices, e.g. policies relating to allocation of work, interstate and overseas vehicles etc. Includes final versions.</p>	Retain minimum of 10 years after action completed, then destroy

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REVENUE COLLECTION & DEBT RECOVERY - Programs

1.4.0 Programs

The process of managing a set of procedures, activities, resources and/or management strategies designed to achieve some common goals or objectives

1.4.1	Strategic programs Records relating to the development, review and reporting of strategic initiatives or programs to increase compliance.	Required as State archives
1.4.2	Operational records Operational records relating to the implementation of compliance programs or initiatives	Retain minimum of 5 years after action completed, then destroy
1.4.3	Client education Records relating to measures taken to inform and develop awareness of revenue issues in the community.	Retain minimum of 2 years after action completed, then destroy

1.5.0 Revenue collection and grant administration

The function of:

- collecting revenue including land taxes, payroll taxes, gaming and wagering taxes, transfer duties, health insurance levies, passenger service levies, mineral royalties etc.
- enforcing client obligations and debt management
- providing financial benefits such as exemptions, deductions, rebates and reduced rates
- processing claims and distributing funds and grants
- processing of applications for unclaimed money.

See General Retention and Disposal Authority *Administrative records* **GOVERNMENT RELATIONS - Reporting** for records relating to reporting to the Minister or other Government agencies on client matters that have set a precedent.

See General Retention and Disposal Authority *Administrative records* **LEGAL SERVICES - Litigation** for records relating to the management of litigation

See General Retention and Disposal Authority *Administrative records* **GOVERNMENT RELATIONS - Reporting** for records relating to reports required to be submitted to external government organisations regarding programs and services

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REVENUE COLLECTION & DEBT RECOVERY - Revenue collection and grant administration

See **REVENUE COLLECTION & DEBT RECOVERY - Investigations** for records relating to investigations into the payments of taxes, royalties etc. where fraud etc. is suspected

1.5.1	<p>Revenue collection</p> <p>Key records relating to the management and processing of revenue collection from clients for land tax, payroll taxes, gaming and wagering taxes, transfer duties (stamp duties), health insurance levies, passenger service levies, mineral royalties etc. Includes:</p> <ul style="list-style-type: none"> • registration details of clients/agents • returns, supporting documents and advice • exemptions, deductions, rebates and other reductions • objections to an assessment or a decision • recovery of outstanding liability or write offs • notices sent to third parties such as banks, real estate agencies, employers, etc. requiring payment of a client's liability from funds held on behalf of the client • financial processing records. 	Retain minimum of 10 years after action completed, then destroy
1.5.2	<p>Grants, rebates, funds etc.</p> <p>Records relating to the processing of applications for unclaimed money, rebates, grants etc. Includes:</p> <ul style="list-style-type: none"> • applications and supporting documents • decisions and payments. <p>Note: see entry below for summary records of unclaimed money.</p> <p>Note: includes legacy grant schemes.</p>	Retain minimum of 10 years after action completed, then destroy
1.5.3	<p>Unclaimed money</p> <p>Summary records of the receipt and return of unclaimed money.</p>	Retain minimum of 85 years after resolution of claim, then destroy