

Australian Capital Territory

Territory Records (Records Disposal Schedule – Revenue Management Records) Approval 2006 (No 1)

Notifiable instrument NI2006—445

made under the

Territory Records Act 2002, s 19 (Approval of schedules for the disposal of records)

1. Name of Instrument

This instrument is the Territory Records (Records Disposal Schedule – Revenue Management Records) Approval 2006 (No 1)

2. Approval

I approve the Records Disposal Schedule – Revenue Management Records.

3. Commencement

This instrument commences on the day after notification.

David Wardle
Director of Territory Records
11 December 2006



*Records Disposal Schedule
Revenue Management Records*

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INTRODUCTION

The *Records Disposal Schedule – Revenue Management Records* is the official authority for the disposal of records relating to the government solicitor in the ACT.

It is one of a series of Records Disposal Schedules authorised by the Director of Territory Records in accordance with the provisions of the *Territory Records Act 2002*. It is used in conjunction with the *Territory Administrative Records Disposal Schedule (TARDiS)*.

PURPOSE

The purpose of this Records Disposal Schedule is to provide for the authorised disposal of records relating government solicitor records created or maintained by ACT Government agencies.

SCOPE

This Records Disposal Schedule applies to all ACT Government agencies as defined in the *Territory Records Act 2002*.

It applies to records in any format, including electronic records.

AUTHORITY

The Director of Territory Records, in consultation with the Territory Records Advisory Council, has approved this Records Disposal Schedule for use. The schedule does not take effect until it has been incorporated into an agency's Records Management Program that has been replaced by the Principal Officer of the agency.

Even so, officers using this Records Disposal Schedule should apply it with caution. They should be aware that the authorisations for disposal are given in terms of the *Territory Records Act 2002* only. Officers must not dispose of records in contravention of this Records Disposal Schedule or other requirements.

This Records Disposal Schedule will remain in force until a new schedule supersedes it or the Director of Territory Records withdraws it from use.

STRUCTURE AND RELATIONSHIP TO THE TERRITORY VERSION OF KEYWORD AAA

A Records Disposal Schedule generally specifies retention periods. That is, how long records are to be retained by the agency before being destroyed or retained as Territory Archives.

Retention periods set down in this schedule are minimum periods only and an agency may keep records for a longer period if considered necessary for business requirements. Reasons for longer retention could include legal requirements, administrative need or agency directives. **An agency must not dispose of any records where it is aware of possible legal action for which the records may be required as evidence.**

The *Records Disposal Schedule – Revenue Management Records* has a hierarchical structure that reflects its arrangements according to functions and activities, rather than by subject, and this also reflects a close relationship to the Territory Version of Keyword AAA. The Records Disposal Schedule is designed to be applicable to all Revenue Management records regardless of titling conventions used, so that records, which have not been titled using the terminology represented by this Records Disposal Schedule, may still be sentenced with relative ease.

Territory Version of Keyword AAA

The Territory Version of Keyword AAA is the general administrative thesaurus produced by the Territory Records Office. The structure and terms used in this Records Disposal Schedule are closely related to those used in the Territory Version of Keyword AAA, which is based on functional analysis of business activity. This methodology (i.e., the analysis of business activity) produces a hierarchical model of an organisation's business activity. The hierarchical model also represents a classification scheme for the records that document functions, activities and transactions.

The disposal actions listed in this Records Disposal Schedule were determined through the process of appraisal in accordance with *Territory Records Office Standard for Records Management No.2 – Appraisal*. Appraisal is based upon the same type of analysis of business activity employed in the classification scheme used in the Territory Version of Keyword AAA. Essentially, appraisal involves attaching record retention periods and disposal decisions (and even records creation requirements and rules) to the same classification scheme.

GUIDELINES FOR USE

Coverage of authority

The *Records Disposal Schedule – Revenue Management Records*:

- covers all Revenue Management records divided relating to the function of REVENUE MANAGEMENT;
- is intended to be used in conjunction with TARDiS;
- specifies the minimum period records should be kept (retention periods);
- specifies whether, upon the expiry of the retention periods, the records may be destroyed or are required as Territory Archives; and
- is applicable to records created and maintained in any format, including electronic or formats such as microfiche.

Layout of the schedule

This Records Disposal Schedule begins with an introduction incorporating definitions and the business classification scheme. Then each of the functions and activity disposal sets or 'disposal classes' relating to the functions are described. These are followed by a composite list of classes designated 'Retain as Territory Archives'. The functions and activity disposal sets show the following details:

Function.

This is the broad level business function and is displayed in bold capital letters at the top of each page. It is the highest level in the business classification scheme. It is followed by the scope note, which provides definitions of the function and a collective view of the business activities that make that function unique.

Activity.

Activities are the processes or operations that make up the business function. They are set in bold and italics below the function statement. This is the second level of the business classification scheme. The scope of the activity encompasses all of the transactions that take place in relation to the activity. Activities can relate to many functions with the scope notes covering all of these relationships (e.g., the activity 'Policy' is linked to all of the functions). However, each function and activity set represents a unique unit.

Entry No.

This is the disposal class number allocated based on the function and activity set and the class number of the record. The barcode is the same as the Entry No. and may be used in an automated recordkeeping system.

Description of Records.

This is the description of the records documenting the business function, activity and transactions. The descriptions can relate to one record such as a register or a group of records documenting a particular set of transactions.

Disposal Action.

This is the minimum period a record must be kept for and is the trigger event from which the disposal date can be calculated.

FORMAT OF RECORD

This Records Disposal Schedule is applicable to any record that performs the function prescribed, irrespective of format. Records may include:

- cards;
- registers;
- files;
- microfilm;
- microfiche;
- COM (computer output microfiche);
- electronic records, including various electronic media, and
- any other formats.

Electronic records

Refers to records created, communicated and maintained by means of electronic equipment. Information could be maintained/stored in a number of ways – on the database (the main database, or a special archives database); on magnetic media; on optical disks; or on separate hardcopy (paper, COM).

Electronic records must be readily accessible for the length of the specified retention period. Routine treatment (such as wiping, updating, alterations or re-recording) does not constitute disposal.

DESTRUCTION OF RECORDS

When the approved disposal date for the destruction of records has been reached, appropriate arrangements for their destruction should be made. It is the responsibility of each agency to ensure that its records are destroyed in a secure and appropriate manner as indicated in the agency Records Management Program.

UPDATING THE RECORDS DISPOSAL SCHEDULE

Records Disposal Schedules are reviewed and updated from time to time. For suggested amendments or alterations to this schedule please contact the Director of Territory Records.

ASSISTANCE IN USING THE RECORDS DISPOSAL SCHEDULE

Agencies requiring any assistance in the interpretation or implementation of any Records Disposal Schedule are encouraged to contact the Director of Territory Records.

RELATED LEGISLATION

The following legislation is related to the records classes covered by this Records Disposal Schedule:

Debits Tax Act 1997

Duties Act 1999

Emergencies Act 2004

Emergency Management Act 1999

Financial Institutions Duty Act 1987

Financial Management Act 1996

First Home Owner Grant Act 2000

Insurance Levy Act 1998

Land Tax Act 2004

Limitations Act 1985

Payroll Tax Act 1987

Rates Act 2004

Rates and Land Rent (Relief) Act 1970

Rates and Land Tax Act 1987

Stamp Duties and Taxes Act 1987

Taxation (Government Business Enterprises) Act 2003

Taxation Administration Act 1999

Territory Owned Corporations Act 1990

Territory Records Act 2002

DEFINITIONS

Agency

The Executive, an ACT Court, the Legislative Assembly Secretariat, an administrative unit, a Board of Inquiry, a Judicial or Royal Commission, any other prescribed authority, or an entity declared under the regulations of the *Territory Records Act 2002* to be an agency.

Appraisal

The process of evaluating business activities to:

- determine which records need to be captured;
- determine how long the records need to be kept to meet business needs; and
- meet the requirements of organisational accountability and community expectations.

Business Classification Scheme

A hierarchical scheme for identifying and defining the functions, activities and transactions an agency performs in the conduct of its business, and the relationships between them.

Principal Officer

The Chief Executive of an administrative unit, or its equivalent in other types of agencies.

Records

Information created, received, and maintained as evidence and information by an organisation or person, in pursuance of legal obligations or in the transition of business. This recorded information must be maintained or managed by the agency to provide evidence of their business activities. Records can be in written, electronic or any other form.

Records of an Agency

Records, in writing, electronic or any other form, under the control of an agency or to which it is entitled to control, kept as a record of its activities, whether it was created or received by the agency.

Records Disposal Schedule

A document approved by the Director of Territory Records, which sets out the types of records an agency must make and how long they must be kept.

Records Management Program

A document that complies with Section 16 of the *Territory Records Act 2002* by setting out the means by which an agency will manage its records, and is approved by the agency's Principal Officer.

Recordkeeping Systems

Information systems that capture, maintain and provide access to records over time. While the term is often associated with computer software, Recordkeeping Systems also encompass policies, procedures, practices and resources that are applied within an agency to ensure that full and accurate records of business activity are made and kept.

Scope Note

An explanation of terms used in describing the records and the context in which they were made and used.

Sentencing

The process of applying appraisal decisions to individual records by determining the part of a Records Disposal Schedule that applies to the record and assigning a retention period consistent with that part.

Territory Archives

Records preserved for the benefit of present and future generations.

BUSINESS CLASSIFICATION SCHEME

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Advice

The activities associated with offering opinions by or to the agency as to an action or judgment. (NI2003-262-TARDiS)

Agreements

The activities associated with the establishment, maintenance, review and negotiation of agreements. (NI2003-262-TARDiS)

Appeals (decisions)

The activities involved in the process of appeals against decisions by application to a higher authority. (NI2003-262-TARDiS)

Authorisation

The process of delegating power to authorise an action and the seeking and granting permission to undertake a requested action. (NI2003-262-TARDiS)

Committees

The activities associated with the management of committees and task forces. Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes of meetings, reports, agendas etc. Use TARDiS STRATEGIC MANAGEMENT – Committees for audit committees. (NI2003-262-TARDiS)

Debt Administration

The activities associated with administering financial liability through debt recovery and borrowing policies and activities. Includes coordinating borrowing activities and identifying, calculating and arranging for the recovery of legally recoverable debts. (NI 2006-138-Treasury Management RDS)

Enquiries

The activities associated with handling request for information about the agency and its services by the general public, agency employees or another agency. (NI2003-262-TARDiS)

Forecasting

The activities involved in predicting a future event or action and providing an opinion on such an event. (NI 2006-138-Treasury Management RDS)

Funding administration

The activities associated with advertising, receiving, processing applications for grants, subsidies, concessions and exemptions. Includes monitoring the terms and conditions of funding assistance given to a person or entity.

Inspections

The process of official examinations of facilities, equipment and items, to ensure compliance with agreed standards and objectives. (NI2003-262-TARDiS)

Meetings

The activities associated with adhoc gatherings held to formulate, discuss, update or resolve issues and matters pertaining to managing the section, department, or agency as a whole. Includes arrangements, agenda, taking of minutes etc. Excludes committee meetings. (NI2003-262-TARDiS)

Objections

The activities associated with reviewing formal objections made by a person with regard to an assessment or decision. Including tax or, valuation assessment or decision, processed by the Commissioner for ACT Revenue.

Payments

The activities involved in payment of Territorial expenses that relate to revenue collection, includes refunds and act of grace payments. Use REVENUE MANAGEMENT – Revenue Collection for the receipt of moneys by Territory agencies.

Planning

The process of formulating ways in which objectives can be achieved. Includes determination of services, needs and solutions to those needs. (NI2003-262-TARDiS)

Policy

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which agency's operating procedures are determined. (NI2003-262-TARDiS)

Procedures

Standard methods of operating laid down by the agency according to formulated policy. (NI2003-262-TARDiS)

Reporting

The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes agenda, briefing, business, discussion papers, proposals, reports, reviews and returns. (NI2003-262-TARDiS)

Revenue Assessing

The activities associated with assessing duties, rates, taxes, government policy proposals and projects. Includes reassessments, compromise assessments of the tax liability of a person under a tax law.

Revenue collection

The processes involved in collecting revenue from the public. Includes taxes, rates and duties. Use REVENUE MANAGEMENT Payments for the payment of moneys by Territory agencies.

RECORDS DISPOSAL SCHEDULE

REVENUE MANAGEMENT

The function of managing the collection of the Territory’s tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Advice

The activities associated with offering opinions by or to the agency as to an action or judgment. (NI2003-262-TARDiS)

Entry	Description of Records	Disposal Action
1.01.1 ■■■■■■■■■■■■■■■■■■■■	Receipt and provision of advice that resulted in major changes to the organisation or management. Includes advice provided by consultants.	Retain as Territory Archives
1.01.2 ■■■■■■■■■■■■■■■■■■■■	Receipt and provision of all other advice on industry development. Includes advice provided by consultants.	Destroy 7 years after last action.
1.01.3 ■■■■■■■■■■■■■■■■■■■■	Working papers documenting the development of advice.	Destroy 2 years after last action.

Agreements

The activities associated with the establishment, maintenance, review and negotiation of agreements. (NI2003-262-TARDiS)



Entry No.	Description of Records	Disposal Action
1.02.1 ■■■■■■■■■■■■■■■■■■■■	Final version of significant agreements with government bodies or private organisations with implications for major liabilities or obligations.	Retain as Territory Archives
1.02.2 ■■■■■■■■■■■■■■■■■■■■	Negotiations, establishment, maintenance and review of significant agreements.	Retain as Territory Archives
1.02.3 ■■■■■■■■■■■■■■■■■■■■	Final version of other agreements.	Destroy 7 years after completion or other termination of agreement or contract.
1.02.4 ■■■■■■■■■■■■■■■■■■■■	Negotiations, establishment, maintenance and review of other agreements.	Destroy 7 years after signing of agreement.

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Committees

The activities associated with the management of committees and task forces. Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes of meetings, reports, agendas etc. Use TARDiS STRATEGIC MANAGEMENT – Committees for audit committees. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.05.1 	External and internal committees formed to manage or advise. Includes final versions of documents: <ul style="list-style-type: none">• Establishing the committee;• Terms of reference;• Appointment of members;• Minutes;• Reports;• Recommendations; and• Supporting documents such as briefing and discussion papers.	Retain as Territory Archives
1.05.2 	Working papers and administration of committees. Includes: <ul style="list-style-type: none">• Agenda• Notice of meetings• Draft minutes• Room bookings	Destroy 6 months after last action

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Debt Administration

The activities associated with administering financial liability through debt recovery and borrowing policies and activities. Includes coordinating borrowing activities and identifying, calculating and arranging for the recovery of legally recoverable debts. (NI 2006-138-Treasury Management RDS)

Entry	Description of Records	Disposal Action
1.06.1 ████████████████████	Records of documenting actions taken and arrangements made for the recovery of land tax and rates relating to property.	Destroy 2 years after debt is paid

Enquiries

The activities associated with handling request for information about the agency and its services by the general public, agency employees or another agency. (NI2003-262-TARDiS)

Entry	Description of Records	Disposal Action
1.07.1 ████████████████████	Records documenting requests and provision of information.	Destroy 3 years after last action
1.07.2 ████████████████████	Records documenting the policy, procedures and processes for handling requests for information.	Destroy 2 years after last action

Forecasting

The activities involved in predicting a future event or action and providing an opinion on such an event. (NI 2006-138-Treasury Management RDS)

Entry	Description of Records	Disposal Action
1.08.1 ████████████████████	Records documenting the creation of revenue forecasts. Includes performance reporting, lodgement numbers, and grant numbers.	Destroy 1 year after last action

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Funding administration

The activities associated with advertising, receiving, processing applications for grants, subsidies, rebates, concessions and exemptions. Includes monitoring the terms and conditions of funding assistance given to a person or entity.

<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.09.1 ████████████████████	Records documenting successful applications made to the agency for grant funding from a non-government source.	Destroy 7 years after action is completed
1.09.2 ████████████████████	Records documenting unsuccessful applications made to the agency for grant funding from a non-government source.	Destroy 7 years after action is completed

Inspections

The process of official examinations of facilities, equipment and items, to ensure compliance with agreed standards and objectives. (NI2003-262-TARDiS)

<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.10.1 ████████████████████	Reports of external inspections undertaken on revenue matters such as tax, grants and concessions.	Destroy 10 years after action is completed

Meetings

The activities associated with adhoc gatherings held to formulate, discuss, update or resolve issues and matters pertaining to managing the section, department or agency as a whole. Includes arrangement, agenda, taking of minutes etc. Excludes committee meetings. (NI2003-262-TARDiS)

<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.11.1 ████████████████████	Final version of minutes and supporting documents tabled at meetings held to support the function. Includes meetings with external agencies.	Destroy 3 years after action is completed
1.11.2 ████████████████████	Working papers documenting the conduct and administration of meetings held to support the function. Includes agenda, notices of meetings and draft minutes.	Destroy 6 months after last action.

REVENUE MANAGEMENT

The function of managing the collection of the Territory’s tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Objections

The activities associated with reviewing formal objections made by a person with regard to an assessment or decision. Including tax or, valuation assessment or decision, processed by the Commissioner for ACT Revenue.

<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.12.1 ████████████████████	Records documenting objections received from taxpayers or their representatives regarding revenue assessments.	Destroy 10 years after action completed

Payments

The activities involved in payment of Territorial expenses that relate to revenue collection, includes refunds and act of grace payments. Use REVENUE MANAGEMENT – Revenue Collection for the receipt of moneys by Territory agencies.




<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.13.1 ████████████████████	Records documenting the payment of Territorial expenses and/or refunds for taxes, duties, fees and fines.	Destroy 7 years after action completed
1.13.2 ████████████████████	Records documenting Territorial expenses and/or refunds of rates, land tax, fees and fines.	Destroy 7 years after action completed

REVENUE MANAGEMENT

The function of managing the collection of the Territory’s tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Planning

The process of formulating ways in which objectives can be achieved. Includes determination of services, needs and solutions to those needs. (NI2003-262-TARDiS)





<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.14.1 	Final versions of plans for major projects that support key government initiatives or impact on cross-portfolio administration and/or have far reaching social and economic implications.	Retain as Territory Archives
1.14.2 	Final version of plans for other projects that support government initiatives that have no impact on cross-portfolio administration and/or have no far-reaching social and economic implications.	Destroy 5 years after last action
1.14.3 	Working papers used to develop plans for projects. Includes draft plans, reports analysing issues, and comments on draft plans. Includes copies of revenue management plans.	Destroy 1 year after adoption of the final plan

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.



Policy

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which the agency's operating procedures are determined. (NI2003-262-TARDiS)

Entry No.	Description of Records	Disposal Action
1.15.1 	Final version of policies.	Retain as Territory Archives
1.15.2 	Development and establishment of agency's policies. Includes: <ul style="list-style-type: none">• Policy proposals;• Results of consultations and comments on proposals;• Supporting reports; and• Major drafts.	Destroy 5 years after policy is superseded
1.15.3 	Comments made on the development of policies.	Destroy 3 years after the promulgation of the new policy
1.15.4 	Working papers documenting the development of policies.	Destroy 3 years after the promulgation of the new policy

Procedures

Standard methods of operating laid down by the agency according to formulated policy. (NI2003-262-TARDiS)

Entry No.	Description of Records	Disposal Action
1.16.1 	Master set of agency manuals, handbooks and directives etc. detailing procedures.	Retain as Territory Archives
1.16.2 	Records documenting the development of procedures.	Destroy 2 years after procedures

are superseded

REVENUE MANAGEMENT

The function of managing the collection of the Territory’s tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Reporting

The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes agenda, briefing, business, discussion papers, proposals, reports, reviews and returns. (NI2003-262-TARDiS)

Entry No.	Description of Records	Disposal Action
1.17.1 ██████████████████	Final version of ad-hoc internal formal reports and reports made to external agencies.	Retain as Territory Archives
1.17.2 ██████████████████	Final versions of periodic internal reports used to monitor and document recurring activities to support revenue management. Includes the collection and reporting of statistical information.	Destroy 7 years after last action
1.17.3 ██████████████████	Responses to surveys.	Destroy 3 years after last action
1.17.4 ██████████████████	Working papers documenting the development of all reports. Includes drafts and comments received.	Destroy 6 months after last action

Revenue Assessing

The activities associated with assessing duties, rates, taxes, government policy proposals and projects. Includes reassessments, compromise assessments of the tax liability of a person under a tax law.

Entry	Description of Records	Disposal Action
1.18.1 ██████████████████	Records documenting revenue assessments made for municipal taxes including Land Tax and Rates.	Destroy 10 years after last action
1.18.2 ██████████████████	Records documenting revenue assessments where assessments are made using lodged notifications, such as stamp duty and payroll tax.	Destroy 10 years after last assessment
1.18.3 ██████████████████	Records documenting revenue assessments where assessments and requests for payment are made by the agency.	Destroy 10 years after last assessment

REVENUE MANAGEMENT

The function of managing the collection of the Territory’s tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Revenue Collection

The processes involved in collecting revenue from the public. Includes taxes, rates and duties. Use REVENUE MANAGEMENT Payments for the payment of moneys by Territory agencies. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.19.1 ▄▄▄▄▄▄▄▄▄▄▄▄▄▄▄▄	Records documenting the collection of revenue for taxes, duties, fees and fines.	Destroy 7 years after action completed
1.19.2 ▄▄▄▄▄▄▄▄▄▄▄▄▄▄▄▄	Records documenting the receipt of revenue from rates, land tax, fees and fines.	Destroy 7 years after action completed

CLASSES FOR RETENTION AS TERRITORY ARCHIVES

Classes for Retention as Territory Archives

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.

Advice

The activities associated with offering opinions by or to the agency as to an action or judgment. (NI2003-262-TARDiS)

<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.01.1 ████████████████	Receipt and provision of advice that resulted in major changes to the organisation or management. Includes advice provided by consultants.	Retain as Territory Archives

Agreements

The activities associated with the establishment, maintenance, review and negotiation of agreements. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.02.1 ████████████████	Final version of significant agreements with government bodies or private organisations with implications for major liabilities or obligations.	Retain as Territory Archives
1.02.2 ████████████████	Negotiations, establishment, maintenance and review of significant agreements.	Retain as Territory Archives

Appeals (decisions)

The activities involved in the process of appeals against decisions by application to a higher authority. (NI2003-262-TARDiS)

<i>Entry</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.03.1 ████████████████	Records documenting appeals made to the Administrative Appeals Tribunal (AAT) and/or Courts relating to revenue assessments.	Retain as Territory Archives


Classes for Retention as Territory Archives

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.


Committees

The activities associated with the management of committees and task forces. Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes of meetings, reports, agendas etc. Use TARDiS STRATEGIC MANAGEMENT – Committees for audit committees. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.05.1 	External and internal committees formed to manage or advise. Includes final versions of documents: <ul style="list-style-type: none">• Establishing the committee;• Terms of reference;• Appointment of members;• Minutes;• Reports;• Recommendations; and• Supporting documents such as briefing and discussion papers.	Retain as Territory Archives

Planning

The process of formulating ways in which objectives can be achieved. Includes determination of services, needs and solutions to those needs. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.14.1 	Final versions of plans for major projects that support key government initiatives or impact on cross-portfolio administration and/or have far reaching social and economic implications.	Retain as Territory Archives


Classes for Retention as Territory Archives

REVENUE MANAGEMENT

The function of managing the collection of the Territory's tax-related revenue, including the assessment of all return based taxes imposed in the Territory, processing objections to determinations and any subsequent appeals, and administering funding for grants, concessions, exemptions and subsidies. Includes conducting inspections and investigations, recovering debt, and providing advice to the general public, Ministers and other government agencies.


Policy

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which the agency's operating procedures are determined. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.15.1 	Final version of policies.	Retain as Territory Archives


Procedures

Standard methods of operating laid down by the agency according to formulated policy. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.16.1 	Master set of agency manuals, handbooks and directives etc. detailing procedures.	Retain as Territory Archives

Reporting

The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of the examination or investigation. Includes agenda, briefing, business, discussion papers, proposals, reports, reviews and returns. (NI2003-262-TARDiS)

<i>Entry No.</i>	<i>Description of Records</i>	<i>Disposal Action</i>
1.17.1 	Final version of ad-hoc internal formal reports and reports made to external agencies.	Retain as Territory Archives