



State Records Act 1997

Operational Records Disposal Schedule

**Department of Treasury and Finance –
RevenueSA (and predecessor agencies)**

RDS 2016/07 Version 1

Effective Date: 10 October 2017 to 31 October 2027

Approved Date: 10 October 2017

Approved by SRC



RevenueSA

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Preamble

Purpose of the Schedule

This Operational Records Disposal Schedule (RDS) authorises arrangements for the retention or destruction of records in accordance with Section 23(2) of the *State Records Act 1997*.

Application of the Schedule

Department of Treasury & Finance - Revenue SA

Approved Date: 10 October 2017

Effective Date: 10 October 2017 to 31 October 2027

Authorisation by State Records

This authorisation applies only to the disposal of the records described in the Schedule.

State Records' Contact Information

State Records of South Australia

GPO Box 464
ADELAIDE
South Australia 5001
Email: StateRecords@sa.gov.au

Ph: 7322 7081

Chair, State Records Council

Director, State Records



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Disposal of Official Records

Legislation

Section 23(1) of the *State Records Act 1997* states that an agency must not dispose of official records except in accordance with a determination made by the Manager [Director] of State Records with the approval of the State Records Council.

Section 23(2) states:

‘If an agency requests the Manager to make a determination as to the disposal of official records, the Manager must, as soon as practicable:

- (a) with the approval of the [State Records] Council, make a determination requiring or authorising disposal of the records in a specified manner; or
- (b) make a determination requiring delivery of the records into the custody of State Records or retention of the records and later delivery into the custody of State Records.’

The contents of an RDS, once the approval process is complete, constitute a determination within the meaning of the *State Records Act 1997*.

Functions of the Schedule

An RDS plans the life of these records from the time of their creation to their disposal. It describes the records created and/or controlled by RevenueSA, the disposal sentence specifying whether they are to be retained as archives or destroyed, and when this should occur.

This Operational Records Disposal Schedule has been prepared in conjunction with staff from RevenueSA to determine the records which need to be kept because of their long term value and to enable the disposal of records once they are no longer needed for administrative purposes. The assessment of the records takes into account their administrative, legal, evidential, financial, informational and historical values. The appraisal of the records is in accordance with the State Records’ policy as documented in *Appraisal of Official Records – Policy and Objectives* - available from State Records’ website (www.archives.sa.gov.au).

The Schedule complements the General Disposal Schedules (GDS) that are issued by State Records to cover housekeeping and other administrative records common to most State Government agencies.



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Using the Schedule

The Schedule applies only to the records described within it.

Layout

The Schedule is laid out as follows:

- Item Number:** Numbering in the Schedule is multi level:
- Functions have single numbers (*e.g.* 1.)
 - Activities and/or processes have two-level numbers (*e.g.* 1.1)
 - Disposal classes have three-level numbers (*e.g.* 1.1.1)
- Function:** The general functions are shown in 12 point bold Arial upper case at the start of each section. (*e.g.* **REVENUE COLLECTION AND MANAGEMENT**)
- Activity/Process:** The activities and processes relating to each function are shown in 12 point bold Arial sentence case (*e.g.* **Revenue Collection**).
- Description:** Descriptions are in three levels ranging from broad functions to specific disposal classes:
- definitions of functions are shown at the start of each section in bold (*e.g.* **The function of managing the State's taxation system in a way that provides maximum value to Government, taxpayers and grant recipients. This includes the management and collection of stamp duty, payroll tax, land tax, the fixed property component of the Emergency Services Levy (ESL) and management of various grants and housing construction grant schemes.**)
 - definitions of activities are located adjacent to the activity title in italics *e.g.* *The activity of the collecting revenue.*
 - descriptions of each disposal class are arranged in sequence under the activity definitions.



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Disposal Action: Disposal actions relate to the disposal classes arranged under the activity descriptions. The status of the class is either PERMANENT or TEMPORARY with a disposal trigger and retention period given for all temporary records.

Retention Period of the Record

The Schedule is used to sentence records. Sentencing involves applying the record retention periods within the RDS to the records of RevenueSA. Decisions are made using the Schedule about whether records are to be retained and, if so, for how long, or when they are to be destroyed.

Retention periods set down in the Schedule are minimum ones and RevenueSA may extend the retention period of the record if it considers there is an administrative need to do so. Where RevenueSA wishes to retain records for substantially longer periods it should request that the Schedule be amended to reflect this requirement.

Custody and Transfer of the Record

Permanent Records

Section 19 of the *State Records Act 1997* includes provisions for the transfer of custody of an official record:

- a) when the agency ceases to require access to the record for current administrative purposes or
- b) during the year occurring 15 years after the record came into existence - whichever first occurs

Official records that have been sentenced as permanent, in accordance with an approved disposal schedule, are required to be transferred to State Records.

Agencies with valid reasons to retain permanent records for longer than 15 years should apply in writing to Director [Manager], State Records requesting either a postponement or an exemption from section 19.

It should be noted that postponement or exemption are only granted in exceptional circumstances.



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Temporary Records

The custody of official records that have been sentenced as temporary is the responsibility of agencies. A policy and standards framework for the management and storage of temporary value official records has been established by State Records as documented in *Records of Temporary Value: Management and Storage: Standard and Guidelines (May 2002)*. RevenueSA needs to comply with these policy documents - available from State Records' website (www.archives.sa.gov.au).

The custody of official records on networks or hard drives is also the responsibility of agencies. Revenue SA needs to ensure that records in electronic format remain accessible to authorised users for the duration of the designated retention period. State Records is, however, currently examining options for the transfer of permanent value electronic records in digital form to its custody.

Destruction of Temporary Records

Temporary records can only be destroyed with the approval of the Chief Executive or delegate in accordance with the Destruction of Official Records Guideline issued by State Records of South Australia. Failure to comply with this direction falls under Section 17 of the *State Records Act 1997* and may be considered by ICAC as misconduct or maladministration.

Prior to destruction, the following General Disposal Schedules (GDS) need to be consulted:

- ***GDS 16 Impact of Native Title Claims on Disposal of Records*** to ensure records which are relevant to native title claims in South Australia are identified and preserved.
- ***GDS 27 for Records Required for Legal Proceedings or Ex Gratia Applications Relating to Alleged Abuse of Former Children Whilst in State Care*** to ensure the preservation of official records that may relate to the rights and entitlements of the individuals who present a court claim or apply for an ex gratia payment and of the State Government in defending or processing those claims and applications.
- ***GDS 32 for Records of Relevance to the Royal Commission into Institutional Responses to Child Sexual Abuse*** to ensure that records of relevance to the Royal Commission are protected and available for the purposes of the Royal Commission and any subsequent actions involving the South Australian Government as well as for future reference and accountability purposes and to protect the rights and entitlements of stakeholders.

Revenue SA must ensure that all destruction is secure and confidential and that a certificate confirming destruction is provided by private contractors.

Standard methods for destruction of paper are shredding, pulping or other means that are environmentally friendly.



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Records in electronic format must only be destroyed by reformatting or rewriting to ensure that the data and any “pointers” in the system are destroyed. “Delete” instructions do not offer adequate security as data may be restored or recovered.

RevenueSA should keep their own record of all records destroyed, noting the relevant disposal authority. Proof of destruction may be required for legal purposes, or in response to FOI applications. When records are destroyed systems that control them should also be updated by inputting destruction dates and relevant disposal authorities.

Review

State Records’ disposal schedules apply for a period of ten years. Either RevenueSA or State Records may propose a review of the Schedule at an earlier time, in the event of changes to functions or procedures that affect the value of the records covered by the disposal authority. Reviews are especially necessary if there is vast administrative change that affects the currency and use of the records and/or the records are dispersed to other agencies.

The State Records Council needs to approve all amendments to the Schedule. Officers using the Schedule should advise State Records of any necessary changes.

Approved by SRC



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Context Statement

Context of the Agency Covered by the Schedule

RevenueSA History and Background

GA2315 Commissioner of Inland Revenue (1876-1891)

A statutory position to be styled Commissioner of Inland Revenue was established under Section 3 of the *Probate and Succession Duties Act No. 35 of 1875*, however the Section went on to state, provided that, until such Commissioner shall be appointed, it shall be lawful for the Registrar of Probates to exercise all powers and authorities vested by this Act in the Commissioner.

Mr Augustine Stow was appointed Registrar of Probates on 1 August 1882. During this period he also held other statutory positions of Commissioner of Inland Revenue (responsible for the Succession Duties Office), Public Trustee and Curator of Convict Estates.

At some time by 1883, Mr JG Russell had been appointed as Commissioner of Inland Revenue with some apparent sharing of staff with the Probate Registry or the Supreme Court.

Section 5 of the *Succession Duties Act No. 567 of 1893* made provision for the Registrar of Probates to administer the legislation for the time being and the *Administration and Probate Act No.537 of 1891* provided for the appointment of a Registrar of Probates and Public Trustee (Section 7 (1)), but also stated that both offices may be held by one person (section 7(3)).

In 1891, the position of Commissioner of Inland Revenue was held independent of the Registrar of Probates with the creation of the Inland Revenue Department. This Department was superseded by the new Succession Duties Department in 1893.¹

GA2306 Land and Income Tax Department (1884-1925)

The Land and Income Tax Department was created to administer the *Land and Income Tax Act, 1884*.

In 1925, the department amalgamated with the Stamp Duty Department to form the new Land and Income Tax and Stamp Duty Department.²

¹ State Records of South Australia (SRSA), *ArchivesSearch: GA2315*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

² State Records of South Australia (SRSA), *ArchivesSearch: GA2306*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.



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GA2307 Stamp Duty Department (1886-1925)

The Stamp Duty Department was created to administer the *Stamp Duty Act, 1886*.

In 1925, the department amalgamated with the Land and Income Tax Department to form the new Land and Income Tax and Stamp Duty Department.³

GA2308 Inland Revenue Department (1891-1893)

A statutory position to be styled Commissioner of Inland Revenue was established under Section 3 of the *Probate and Succession Duties Act No. 35 of 1875*, however the Section went on to state provided that, until such Commissioner shall be appointed, it shall be lawful for the Registrar of Probates to exercise all powers and authorities vested by this Act in the Commissioner.

Mr Augustine Stow was appointed Registrar of Probates on 1 August 1882. During this period he also held other statutory positions of Commissioner of Inland Revenue (responsible for the Succession Duties Office), Public Trustee and Curator of Convict Estates.

At some time by 1883, Mr JG Russell had been appointed as Commissioner of Inland Revenue with some apparent sharing of staff with the Probate Registry or the Supreme Court.

Section 5 of the *Succession Duties Act No. 567 of 1893* made provision for the Registrar of Probates to administer the legislation for the time being and the *Administration and Probate Act No.537 of 1891* provided for the appointment of a Registrar of Probates and Public Trustee (Section 7 (1)), but also stated that both offices may be held by one person (section 7(3)).

In 1891, the position of Commissioner of Inland Revenue was held independent of the Registrar of Probates with the creation of the Inland Revenue Department. This Department was soon superseded by the new Succession Duties Department in 1893.⁴

GA2310 Succession Duties Department (1893-1903)

The Succession Duties Department was created in 1893, and was headed by the Commissioner of Inland Revenue.

³ State Records of South Australia (SRSA), *ArchivesSearch: GA2307*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

⁴ State Records of South Australia (SRSA), *ArchivesSearch: GA2308*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.



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The Department was abolished in 1903 when it merged with the Probate function to form the new Probate and Succession Duties Department.⁵

GA2312 Probate and Succession Duties Department (1903-1928)

The Probate and Succession Duties Department was formed in 1903 when the Succession Duties Department merged with the Probate function to form the new Probate and Succession Duties Department.

The *Stamp Duties Act 1923* was a milestone during this period and includes Stamp Duty on Insurance, this act is still in effect.

In 1928, the Succession Duties Branch was again split from Probate and merged with the Land and Income Tax and Stamp Duty Department to form the new Taxation Department.⁶

GA2309 Land and Income Tax and Stamp Duty Department (1925-1929)

The Land and Income Tax and Stamp Duty Department was created in 1925 with the amalgamation of the Land and Income Tax Department and the Stamp Duty Department.

In 1928, the Probate and Succession Duties Department was abolished and the Succession Duties Branch merged with the Land and Income Tax and Stamp Duty Department to form the new Taxation Department in 1929.⁷

GA2311 Taxation Department (1929-1948)

The Taxation Department was formed in 1929 by the amalgamation of the Land and Income Tax and Stamp Duty Department with the Succession Duties Branch of the Probate and Succession Duties Department.

In 1937, the Stamp Duty Branch and the Succession Duty Branch were split from the Taxation Department to form the new Stamp and Succession Duties Department.

The Taxation Department continued to administer State Income Tax and State Land Tax until

⁵State Records of South Australia (SRSA), *ArchivesSearch*: GA2310, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

⁶ State Records of South Australia (SRSA), *ArchivesSearch*: GA2312, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

⁷ State Records of South Australia (SRSA), *ArchivesSearch*: GA2309, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.



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1948 when the Land Tax Branch formed the new Land Tax Department. At this point, levying income tax appears to have become a solely Federal Government responsibility.⁸

GA2313 Stamp and Succession Duties Department (1937-1969)

In 1937, the Stamp Duty Branch and the Succession Duty Branch of the Taxation Department were split from the Taxation Department to form the new Stamp and Succession Duties Department.

In 1968 the Land Tax Department was abolished, and the function of administering Land Tax was merged with the Stamp and Succession Duties Department to form the new State Taxes Department.⁹

GA212 Land Tax Department (1948-1968)

From the inception of a general system of taxation in South Australia in 1884, land tax was administered by the Land Tax Branch of the Land and Income Tax Department under the control of the Commissioner of Taxes, responsible to the Treasurer.¹⁰

By the terms of the *Taxation Act of 1884* a government tax was imposed on all land in South Australia, with the exception of Crown lands not subject to any agreement for sale or right of purchase, parklands, public roads, cemeteries and reserves, and land used for charitable or religious purposes. By the provisions of the Act, land tax was to be levied at a rate of 'one halfpenny for every pound sterling in the amount of the unimproved value of the land'.¹¹ The unimproved value of the land was defined as being 'the actual value of any land less the amount of the value of all improvements, if any, on such land'. The Act further provided for land tax assessment to be undertaken every 3 years, though after 1902 this period was increased to every 5 years. Subsequent amendments to the Legislation enabled the rate at which land tax was levied to be raised consistent with increases in the unimproved value of the land.

In 1936 a separate *Land Tax Act* was proclaimed, to be administered by the Commissioner of Land Taxes.¹² The new Act reaffirmed and rationalised the processes by which taxes were calculated and levied on all unimproved land values, with few statutory exceptions.

⁸State Records of South Australia (SRSA), *ArchivesSearch: GA2311*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

⁹ State Records of South Australia (SRSA), *ArchivesSearch: GA2313*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

¹⁰ HT Burgess 1907, *Cyclopedia of South Australia*, Adelaide, p. 327.

¹¹ *Taxation Act, no. 323 of 1884*.

¹² *Land Tax Act, no. 2318 of 1936*.



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On 11 November 1948 the Land Tax Branch of the Taxation Department was discontinued and a separate Land Tax Department created under the control of the Commissioner of Land Taxes.¹³ The new Department comprised four administrative branches:

- 1) Assessment Books and Land Transfers, responsible for maintaining assessments and recording all transactions, changes of ownership, variations in dimensions of areas of land, etc.
- 2) Ledger Accounts Branch, responsible for issuing taxpayers' accounts (maintained by means of a ledger card system).
- 3) Drawing Room Branch, responsible for producing field plans and aerial photographs showing the surveys of all hundreds, subdivisions, etc.
- 4) Valuation Branch, responsible for determining the unimproved value of rateable land.¹⁴

On 20 June 1968 the Land Tax Department was abolished, its functions henceforth being administered by the new Valuation Department, under the control of the Chief Government Valuer, and the new State Taxes Department (formerly the Stamps and Succession Duties Department), under the control of the Commissioner of Land Taxes, Stamps and Succession Duties.¹⁵

GA2314 State Taxes Department (1969-1976)

In 1968 the Land Tax Department was abolished, and the function of administering Land Tax was merged with the Stamp and Succession Duties Department to form the new State Taxes Department.

In 1976, the State Taxes Department, the Superannuation Department and the Department of the Public Actuary were abolished as independent departments and became offices of the Treasury Department.¹⁶

The *Payroll Tax Act 1971* was introduced when the tax on payroll was transferred from the Federal Government to the States and Territories.

GA847 State Taxation Office (1976-1998)

¹³ *South Australian Government Gazette*, 11 November 1948, p. 1459.

¹⁴ 'Land Tax Department', *Public Service Review*, October 1956, pp. 157-60.

¹⁵ State Records of South Australia (SRSA), *ArchivesSearch: GA212 - Land Tax Department*, docket 22/67.

¹⁶ State Records of South Australia (SRSA), *ArchivesSearch: GA2314*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.



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In 1976, the State Taxes Department was abolished as an independent department and became an office of the Treasury Department.¹⁷

The core function of the State Taxation Office was the collection of revenue for the Government of South Australia. The Office processed tax returns, determined tax liabilities, and engaged in lodgement enforcement, tax compliance activities and dispute resolution. It monitored current legislation and advised the Government on issues of taxation reform. It also acted as a consultant to the private business sector in South Australia on taxation procedural and legislative matters.

The Commissioner of State Taxation was responsible for the management of the State Taxation Office and exercised statutory functions as the Commissioner in administering the relevant legislation.

The *Succession Duties Act* was abolished on January 1, 1980, thereby ending the role of the Succession Duties Branch of the State Taxation Office.

RevenueSA was established on 21 September 1998 taking over the functions of the State Taxation Office.¹⁸

GA1550 RevenueSA (1998-ct)

RevenueSA was established on 21 September 1998, taking over the functions of the State Taxation Office. RevenueSA, through the Commissioner of State Taxation, is responsible for:

- Management, collection and enforcement of South Australia's taxation revenue
- Management of the First Home Owner Grant (FHOG) and Housing Construction Grant (HCG) schemes;
- Management and collection of the fixed property component of the Emergency Services Levy (ESL); and
- Management of government rebate incentive schemes.

The revenue collected (apart from ESL which specifically funds the provision of emergency services), is used by the Government to fund the provision of essential services, including public health and safety, education and law and order for South Australian citizens.¹⁹

¹⁷ 'Report of the Auditor-General and the Public Accounts for the financial year ended 30 June 1976', *South Australian parliamentary paper* 4/1976, p. 238.

¹⁸ State Records of South Australia (SRSA), *ArchivesSearch: GA847*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.

¹⁹ State Records of South Australia (SRSA), *ArchivesSearch: GA1550*, accessed 29 June 2017, <<http://143.216.93.27/archivessrsa/t1tbmain.asp>>.



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RevenueSA Role and Function

RevenueSA functions as part of the Department of Treasury and Finance and is headed by the Commissioner of State Taxation.

The Commissioner of State Taxation is accountable to the Deputy Under Treasurer. The Commissioner is responsible for exercising statutory powers in the administration and interpretation of State taxation legislation, and for leading and managing the State's taxation office (RevenueSA).

The Commissioner of State Taxation closely liaises with the Treasurer (and staff), Under Treasurer, Deputy Under Treasurers, Ministers and Chief Executives of other Agencies.

There are two Deputy Commissioners of State Taxation that report directly to the Commissioner, as does the Director of Business and Information Technology and the Policy and Research Officer. RevenueSA, through the Commissioner of State Taxation is responsible for the:

- Management, collection and enforcement of the State's taxation revenue, including concession, rebates, exemptions and valuations as mandated by legislation;
- Management and collection of the fixed property component of the Emergency Services Levy (ESL);
- Management of government rebate incentive schemes;
- Management of grants including the First Home Owner Grant (FHOG), Housing Construction Grant (HCG), Seniors Housing Grant (SHG), and the Job Accelerator Grant (JAG) listed hereafter as Grants; and
- Management of duty on Net Wagering Revenue (NWR) collected as the Net Wagering Tax (NWT) and Casino Duty.

The revenue collected (apart from the ESL which specifically funds the provision of emergency services), is used by the government to fund the provision of essential services including public health and safety, education and law and order for South Australian citizens.²⁰

RevenueSA has a number of Grants, Concessions and Rebates that are subject to Budget measures. At the time of preparation of this document some of the following were available from time to time:

First Home Concession (1979 – 2008)

Home buyers purchasing homes with a value of \$80 000 or less received a stamp duty concession however homes with a purchase price of over \$80 000 but not exceeding \$130

²⁰ RevenueSA website, *About us*, accessed 22 June 2017, < <http://www.revenuesa.sa.gov.au/generic-pages/about-us>>



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000 received a reduced concession. The upper threshold was then increased to \$250 000 for a reduced concession in 2004. The First Home Concession ceased on 5 June 2008.

First Home Owner Boost (2008 – 2009)

On 14 October 2008 the First Home Owner Boost was introduced, which was available with the First Home Owner Grant for homes purchased before 30 June 2009.

First Home Owner Grant (2000 – ct)

The First Home Owner Grant (FHOG) is paid by the State Government to eligible first home owners. The payment is made only after an application has been submitted to and approved by RevenueSA or a financial institution authorised by RevenueSA to process applications.

FHOG applies to the purchase or construction of a new residential property, including a house, flat, unit, townhouse or apartment that meets local planning standards anywhere in South Australia. FHOG ceased for established homes from 1 July 2014.²¹

Housing Construction Grant (2012 – 2014)

The housing construction grant was available for a new home purchase where the eligible transaction was on or after 15 October 2012 but before 1 January 2014 and the market value of the home was less than \$450 000.

Inner City Rebate (1995 – 1998)

A rebate was available to purchasers of new residential Strata Title home units purchased in the City of Adelaide. The rebate was extended to include Torrens Title properties. The Rebate was for transfers between 28 May 1995 and 27 May 1998.

Job Accelerator Grant (2016 – 2018)

Businesses can now register for a Job Accelerator Grant to assist in employing additional full-time, part-time and casual employees in South Australia, with up to \$10 000 available for every new job created.²²

Off-the-Plan Concession (2012 – 2018)

The Off-the-Plan Concession provides a full stamp duty concession on a transfer of a new apartment or substantially refurbished apartment for a contract entered into from 31 May

²¹ RevenueSA website, *First Home Owners*, accessed 22 June 2017, <<https://www.revenuesa.sa.gov.au/grants-and-concessions/first-home-owners>>.

²² RevenueSA website, *Job accelerator grant*, accessed 22 June 2017, <<https://www.revenuesa.sa.gov.au/grants-and-concessions/jobacceleratorgrantscheme>>.



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2012 to 30 June 2014 (capped at stamp duty payable on a \$500 000 apartment) and a partial concession from 1 July 2014 to 30 June 2018²³ (2016 -2018).

For contracts entered into between 20 June 2016 and 30 June 2017 (inclusive), the concession applies to purchases of off-the-plan apartments located anywhere in South Australia.

For contracts entered into between 28 October 2013 and 19 June 2016 (inclusive), the concession applies to purchases of off-the-plan apartments located within the defined area and to sites that are contiguous to that area.

For contracts entered into between 31 May 2012 and 27 October 2013 (inclusive), the concession only applies to purchases of off-the-plan apartments located:

- within the area of the Corporation of the City of Adelaide;
- on any land within the area of the Bowden Redevelopment project (Bowden Village); or
- on any land located within the area known as 45 Park, Gilberton.²³

Small Business Payroll Tax Rebate (2013 – 2020)

The small business payroll tax rebate operates from 2013-14 to 2019-20 and is provided to eligible employers with a taxable Australian payroll of less than or equal to \$1.2 million.²⁴

Seniors Housing Grant (2014 – 2017)

The Seniors Housing Grant (SHG) is a once off grant of up to \$8500, available to natural persons, aged 60 years or more, who are purchasing or building a new home valued at up to \$400 000 and will phase out for eligible homes valued at up to \$450 000 for home owners. The SHG is not available in addition to the First Home Owner Grant.²⁵

Following are the responsibilities for each section of RevenueSA:

Assessing & Taxpayer Assistance

- Carry out complex stamp duty assessments;
- Provide high level technical assessment advice;
- Develop sustainable revenue rulings;
- Manage exemptions and concessions.

²³ RevenueSA website, *Off the plan concession*, accessed 22 June 2017, <<https://www.revenuesa.sa.gov.au/grants-and-concessions/off-the-plan-concession>>.

²⁴ RevenueSA website, *Rebates*, accessed 22 June 2017, <<https://www.revenuesa.sa.gov.au/grants-and-concessions/rebates>>.

²⁵ RevenueSA website, *Seniors housing grant*, accessed 22 June 2017, <<https://www.revenuesa.sa.gov.au/grants-and-concessions/seniors-housing-grant>>.



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- Provide legislative advice to clients;
- Validate refunds and rebates;
- Provide technical advice on self-assessments;
- Administer First Home Owners Grant (FHOG) and other grant schemes;
- Respond to public queries;
- Process counter transactions;
- Manage RevNet Stamp Duty Guide Notes; and
- Liaise with other sections of RevenueSA to provide advice and guidance.

Audit & Investigation

- Implement and manage - compliance activities including:
 - high risk audits;
 - investigation;
 - industry consultation;
 - lodgement enforcement;
 - taxpayer education;
 - audit of refund and subsidy claims;
 - participation in development of legislation and revenue publications; and
 - identification of tax avoidance schemes.
- Compliance planning, audit identification and treatment strategies; and
- Management of Compliance revenue reporting.

Debt Management Services

- Management and administration of RevenueSA's debt collection functions, including:
 - management of court proceedings in relation to outstanding debts;
 - management of write-offs relating to outstanding debts;
 - provision and management of payment arrangements to debtors; and
 - management of associated debt collection systems and reporting
- Preparation of Debt Management delegations;
- Lodgement of caveats over real property; and
- Provision of garnishee notices.

Executive Support & Corporate

- Administrative and Project Support for the Commissioner of State Taxation;
- Liaison with Ministerial offices;
- Audit and Risk Management;
- Assist with the co-ordination of staff forums and other staff meetings;
- Corporate matters such as business plan preparation, records management, legislative and financial delegations;



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- Human Resource activities such as preparation of employment contracts and seeking advice from Human Resources on staffing matters;
- Administer the TimeMinder system which accounts for staff movements;
- Undertake special projects, briefings and reports as required;
- Undertake research and policy analysis; and
- Participate in interjurisdictional working groups.

Legislation Services

- Manage the legislative program;
- Formulate legislative advice;
- Develop legislation;
- Prepare Cabinet submissions, revenue publications and regulation management;
- Manage tax reform initiatives;
- Provide legal and technical advice;
- Manage objections and appeals;
- Consult with various industry groups;
- Research and prepare responses to Ministerial and taxpayer correspondence; and
- Co-ordinate Freedom of Information responses.

Payroll Tax & Returns

- Process returns for payroll tax and stamp duty on insurance;
- Manage electronic lodgement and payments;
- Validate exemptions, refunds, grants and rebates;
- Manage the outsourcing of payments processing;
- Respond to public queries;
- Assess eligibility of exemptions and refunds for stamp duty on motor vehicles; and
- Process returns for Casino Duty and Lifetime Support Scheme.

Property Services

- Billing and assessing services in relation to land tax and the emergency services levy (ESL);
- Maintenance and management of property data;
- Assessment and management of land tax exemptions;
- Assessment and management of land tax minor interests;
- Responding to queries from the public;
- Payment processing;
- Processing of requests and updates for Certificates;
- Resolving complex tax/taxpayer queries;
- Managing objections to land use for ESL purposes;



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- Managing applications for properties held on trust;
- Researching and preparing responses to Ministerial correspondence; and
- Banking and printing contract strategy, establishment and performance monitoring.

Revenue Accounting

- Revenue reporting, monitoring and analysis;
- Revenue controls and reconciliation;
- Revenue systems accounting;
- Bank & ledger reconciliations & liaison; and
- Budget & expenditure reporting, monitoring, analysis & formulation.

Strategic Intelligence & Planning

- Implement and manage risk-based strategic activities including:
 - industry consultation;
 - participation in development of legislation and revenue publications; and
 - identification and reporting on tax avoidance schemes.
- Planning, including audit and risk identification and treatment strategies;
- Management of RevenueSA's interjurisdictional/inter-agency liaison obligations and stake-holder engagement;
- Preparation of Compliance and Debt Management Services revenue reporting;
- Preparation of Audit & Investigation delegations; and
- Management of risk-based technical business analytics for data matching and data analysis in support of compliance audit activities.

Taxation Business Services

- Design, develop and maintain RevenueSA's Internet and Intranet sites;
- Principal contact point between business and ICTS for all ICT matters;
- Facilitating communication across RevenueSA on all ICT matters, e.g. work priorities, progress of work requests, changes of business practices;
- Management of RevenueSA's internal ICT practices and processes;
- Ensures Revenue and Economics Branch requirements are met;
- Facilitating reports for Economic and Finance Committee;
- Manage and conduct acceptance testing for RevenueSA; and
- Maintain RevNet online help and system training.

Taxpayer Education & Communication

- Support development and delivery of competency based education and taxpayer information, by:



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- publishing revenue publications (Revenue Rulings, Information Circulars, Guides to Legislation, Taxpayer Survey), and providing assistance in web development (Internet and Intranet);
- coordinating and developing presentation material for external and internal sessions (e.g. Taxpayer Information Sessions, webinars and staff briefings);
- developing and managing induction online program, legislative learning modules, learning gateways and resource library;
- coordinating and managing Technical Mentoring Program;
- presenting preventing bullying programs and other RevenueSA programs;
- coordinating external and in-house training and maintaining training statistics; and
- publishing the RevenueSA Online monthly newsletter.
- Monitoring WHS&IM training attendance.

RevenueSA Structure Description

RevenueSA achieves the State’s taxation objectives by performing a range of administrative and stakeholder contact tasks aimed at achieving RevenueSA’s corporate outcomes and operational objectives. RevenueSA has several units with specific functions to achieve these outcomes.

There are two Deputy Commissioners of State Taxation and a Director of Business and Information Technology that report directly to the Commissioner of State Taxation. The units in turn report to one of these executives and comprise of Assessing and Taxpayer Assistance, Strategic Intelligence & Planning, Audit & Investigation, Debt Management Services, Executive Support & Corporate, Legislative Services, Payroll Tax & Returns, Property Services, Revenue Accounting, Taxation Business Services and Taxpayer Education Services.

Please see Attachment 1 for a RevenueSA Organisational Chart.

Please see Attachment 2 for a Department of Treasury and Finance Organisational Chart.

Predecessor Agencies

- GA2315 - Commissioner of Inland Revenue (1876-1891)
- GA2306 - Land and Income Tax Department (1884-1925)
- GA2307 – Stamp Duty Department (1886-1925)
- GA2308 - Inland Revenue Department (1891-1893)
- GA2310 - Succession Duties Department (1893-1903)
- GA2312 - Probate and Succession Duties Department (1903-1928)
- GA2309 - Land and Income Tax and Stamp Duty Department (1925-1929)
- GA2311 - Taxation Department (1929-1948)
- GA2313 - Stamp and Succession Duties Department (1937-1969)
- GA212 - Land Tax Department (1948-1968)
- GA2314 - State Taxes Department (1969-1976)



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- GA847 - State Taxation Office (1976-1998)

Successor Agencies

There are no successor agencies.

Legislation

Legislation administered by RevenueSA or where RevenueSA has some kind of administrative/collection power thereunder notwithstanding the Act may exist under another portfolio and Minister:

- *Authorised Betting Operations Act 2000*
- *Emergency Services Funding Act 1998*
- *First Home and Housing Construction Grants Act 2000*
- *Land Tax Act 1936*
- *Major Bank Levy Act 2017 (Commonwealth)*
- *Pay-roll Tax Act 1971 (ceased)*
- *Payroll Tax Act 2009*
- *Petroleum Products Regulation Act 1995*
- *Phylloxera and Grape Industry Act 1995*
- *Rates and Land Tax Remission Act 1986*
- *Stamp Duties Act 1923*
- *Succession Duties Act 1929 (repealed 5 December 2013)*
- *Taxation Administration Act 1996*

Relevant legislation not administered by RevenueSA but commonly considered:

- *Acts Interpretation Act 1915*
- *Administration and Probate Act 1919*
- *Associations Incorporation Act 1985*
- *Casino Act 1997*
- *Constitution Act 1934*
- *Cost of Living Concessions Act 1986*
- *De Facto Relationships Act 1996*
- *Domestic Partners Property Act 1996*
- *Evidence Act 1929*
- *Family Relationships Act 1975*
- *Gaming Machines Act 1992*
- *Heavy Vehicle National Law (South Australia) Act 2013*
- *Law of Property Act 1936*
- *Motor Vehicles Act 1959*
- *Natural Resources Management Act 2004*



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- *Oaths Act 1936*
- *Partnership Act 1891*
- *Public Corporations Act 1993*
- *Real Property Act 1886*
- *Recreational Grounds Rates and Taxes Exemption Act 1981*
- *Trustee Act 1936*
- *Valuation of Land Act 1971*
- *Wills Act 1936*

Context of the Records Covered by the Schedule

Coverage of RDS 2016/07

This schedule covers ongoing operational records of RevenueSA as they relate to the function of Revenue Collection and Management.

The following GRS/GRG's are also covered by this RDS:

- GRS9988 – Succession Duty Files – 1901 – 1998
- GRS764 – Correspondence folders – 1979 – 1985
- GRS765 - Cancelled employer files (Commissioner of Stamps) - 1981-1985
- GRS11398 - Tender documents and working papers re Emergency Services Levy and Land Tax - 1999 - 2003
- GRS16199 - Corporate and `RecFind` files - 1975 - 2004
- GRS16200 - Corporate `Objective` files - 2005 – ct.

RDS 2016/07 version 1 does not cover records already in the custody of State Records as part of GRG21 or GRG84. These records have been deemed permanent in accordance with a disposal determination made for all GRGs by the Manager of State Records and approved by the State Records Council on 9 November 1999.

Related Series Affected by RDS 2016/07

There are no related series affected by this RDS.

Complementary Schedules to RDS 2016/07

There are no complementary Disposal Schedules to use with this RDS.

Existing Disposal Schedules Superseded by RDS 2016/07

- 2006/18 version 1 RevenueSA

Records Structure within RevenueSA

RevenueSA's files are captured using a number of different IT systems and held in a variety of physical locations. Many of the units of RevenueSA hold their own hard copy forms such



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as Opinion forms and Lodgement forms etc. which are held by Assessing and Taxpayer Assistance and filed in date completed order. Lodgement forms do not have a bundle number; opinion forms do have a bundle number. The bundle number is obtained from STORMS, they are also stored in date order, for example Stamp Duty Opinion Forms 6/8/2010 – 10/8/2010.

RevenueSA has various electronic systems for storing records:

RIO is used for land tax, ESL and payroll tax; this is a client centric database and uses a Business Partner number (BP) to arrange records. Property information uses the valuation number assigned by the Valuer General and is further identified by the certificate of title number. Notices of Assessment are issued with a notice number. The RIO system commenced in June 2012, replacing components of STORMS and CLIMBER.

FHOG Online is currently used for first home owner and housing construction grants. Applications to this national database are given a unique identifying number (UIN).

STORMS is used for stamp duty on conveyance and insurance. Stamp duty conveyance submissions are allocated a bundle number and client numbers are also assigned to parties who lodge bundles. Notices of Assessment are issued with the bundle and client number. Stamp duty insurance taxpayers are allocated the client number for their assessments. STORMS also previously contained payroll tax information (PIMS) however this was also migrated to RIO.

Skyve (RevenueSA Online) is used for the JAG, with applicants provided with a client number. The Australian Business Number is also captured. The grant will be issued via electronic funds transfer.

RevNet is used for self-determined stamp duty instruments and payroll tax lodgements. Taxpayers are provided with client numbers and they lodge instruments in batches that are given incrementing numerical value. Each instrument within the batch is allocated a unique number or RevNet ID. The first self-determination system for eligible stamp duty instruments was named TIMBER. The information in TIMBER was migrated to RevNet and had the same records arrangement.

The Legacy Composite Database holds land tax and ESL information that was not imported into the RIO system when CLIMBER and the SALT component of STORMS were made defunct. Taxpayers/Levy Payers for land tax and ESL were provided with an ownership number and properties held under this ownership were grouped together. Properties were identified using the valuation number supplied by the Valuer General and further identified with a certificate of title. Notices of Assessment were issued with a notice number and the ownership number.

Files including objections to decisions are created in the Electronic Records and Document Management System, currently Objective, with hard copy records held in the various compactus of the State Administration Centre. Files for investigations/debt management are



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created in the relevant system, STORMS for stamp duty, RIO for land tax, payroll tax and are held in a compactus.

There is a card file system of prescribed person exemptions on stamp duty; the cards were initiated in the 1950's when the exemption was introduced. There is no register for these cards and each card indicates the person and the address that obtained the exemption. The exemption is now provided via an application form; however the cards are used to ensure an exemption has not previously been provided. Storage for RevenueSA is decentralised.

RevenueSA is currently going through a digitisation process. The aim is to make the organisation "Paper-Lite" where electronic records are stored in Objective as part of the Knowledge@DTF paperless pilot. If hard copy requests are received they are scanned and placed in Objective relative to the matter. The hard copy, providing it is of temporary value, is placed in a day box which is then stored. The day box shows the date range. Permanent records are placed in a physical Objective file.

Broad Description and Purpose of the Records

Records included in RDS 2016/07 version 1 cover the core function of RevenueSA, namely, Revenue Collection and Management.

Functions and Activities Documented by the Records

As part of the planning process, the DTF records management system has been appropriately configured so records are captured into a structured BCS which recognises standard administrative and unique operational functions and activities of the business.²⁶

While administrative records are managed in a BCS structure defined by a GDS (predominantly GDS30), unique operational records are managed by a State Records approved DTF RDS.

The initial two folder levels (function and activity) of the BCS are locked down and cannot be altered by workers. Any changes sought in respect to modifying the BCS structure need to be referred to the Records Management Unit for discussion and consideration.

While files cannot be created at the function level (first folder level) of the BCS structure, capacity exists to create files at the activity (second folder level) and subsequent lower folder levels should they exist.

²⁶ Department of Treasury and Finance Intranet, accessed 22 June 2017, <<http://insidedtf.treas.sa.gov.au/Docs/Documents/COR114%20-%20Records%20Management%20Procedure.pdf>>.



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The function and activities of this RDS were arrived at through interviews and consultation with staff and review of information sources such as the Annual Report, website and business plans. The function has been identified as Revenue Collection and Management.

The activities attached to the above functions are:

- Advice
- Assessments
- Audit
- Compliance Audit & Investigations
- Concessions and Exemptions
- Debt Management
- Enquiries
- Grant Processing
- Objections
- Policy
- Procedures
- Project Management
- Reporting
- Revenue Collection
- Strategic Intelligence & Planning
- Valuation

Arrangement of the Records

The records of RevenueSA that are held in files are physically stored in order in accordance with their number pattern of prefix.

Pre 1997 – STO prefix and a number pattern of NNNN/YY e.g. STO/1111/96

1997 - STO or REV prefix with a number pattern of YY/NNNN e.g. REV06/2222

Other RevenueSA's records are stored in application number, Business Partner number or chronological order.

First Home Owner Grant files use a Unique Identifying Number (UIN) which started at UIN1 and continues to increment depending on the timing of when each application is data entered. Information from the hard copy applications is data entered into the FHOG Online system, a National database, and the hard copy application is filed in UIN order in Arch Lever folders. Financial institutions apply to become Approved Agents, and if approved they are required to enter into a Deed of Arrangement with RevenueSA. The deed is signed by two delegates for RevenueSA, and the Director and Secretary of the financial institution concerned. RevenueSA is the responsible entity for South Australia.

Assessing and Taxpayer assistance provide an opinion form number to each application for opinion of stamp duty. The number is generated by the stamp duty tax system STORMS.



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These are stored in Lever Arch folders in completion date order. Refund applications for Assessing and Taxpayer Assistance have an incrementing number as each application is received. The number is registered on a spreadsheet. These files are placed in a manila wallet and stored in numerical order in the basement. Some records are also stored in Objective files or shared drives.

The Call Centre and Correspondence Team of Property Services store correspondence for ESL and land tax in chronological order in type 1 archive boxes. The Assessment Team of Property Services store records in Objective files using subject, taxpayer name and ownership number. The Data Team of Property Services has old hard copy reports in chronological order in manila folders and other documents in Objective files or shared drives.

Legislative Services, Taxpayer Education & Communication, Executive Support, Revenue Accounting and Taxation Business Services use Objective for hard copy and electronic records. Lever Arch folders also store documents in chronological order.

Payroll tax use a Business Partner (BP) number of nine digits which are unique to each taxpayer. Records are predominantly electronically received so are stored in RIO. Payroll tax also utilise Objective files and manila folders for their older hard copy records.

Audit & Investigation, Strategic Intelligence & Planning, and Debt Management Services use Objective files, manila files and shared drives for records storage. Debt Management case files are stored in alphabetical order, surname first then first name, or company name. Audit & Investigation manila/lever files are stored in either "assignment" or "case" numerical order. Electronic records are kept in shared directories, Objective and RIO.

As part of the planning process, the DTF records management system has been appropriately configured so records are captured into a structured BCS which recognises standard administrative and unique operational functions and activities of the business.

While administrative records are managed in a BCS structure defined by a GDS (predominantly GDS30), unique operational records are managed by a State Records approved DTF RDS.

The initial two folder levels (function and activity) of the BCS are locked down and cannot be altered by workers. Any changes sought in respect to modifying the BCS structure need to be referred to the Records Management Unit for discussion and consideration.

While files cannot be created at the function level (first folder level) of the BCS structure, capacity exists to create files at the activity (second folder level) and subsequent lower folder levels should they exist.

Agency Creating the Records

RevenueSA that administers the records covered by this RDS also created them.



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Agency Owning or Controlling the Records

RevenueSA that administers the records covered by this RDS also controls or owns them.

Date Range of the Records

Records Date Range: **1901 to Ongoing**

Volume of the Records

On-site – approximately 3,510 linear metres

Approved Storage Provider Iron Mountain – 195 linear metres

State Records – 428 linear metres

Digitised records – approx. 630GB located on network drives. Servers are located on site and backup servers are at Mile End, South Australia.

Special Custody Requirements

There are no special custody requirements.

Special Storage Requirements

There are no special storage requirements.

Issues Not Mentioned Previously

There are no issues that have not already been mentioned.

Comments Regarding Disposal Recommendations

Permanent Records Rationale

Records considered to be permanent are those which have a continuing value to the State or South Australian citizens.

The appraisal objectives adopted by State Records of South Australia for identifying records of permanent value relevant to the records covered by this schedule are:

***Objective 1:** to identify and preserve official records providing evidence of the source of authority, foundation and machinery of the South Australian Government and public sector bodies.*

The records of RevenueSA which meet this objective include:



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- Enquiries – Records relating to enquiries resulting in reversal of a government decision, changes to government or agency policy and/or procedures (item 1.7.1)
- Policy – Master policies that relate to the function of Revenue Collection and Management (item 1.10.1).

Objective 2: *identify and preserve official records providing evidence of the deliberations, decisions and actions of the South Australian Government and public sector bodies relating to key functions and programs and significant issues faced in governing the State of South Australia.*

The records of RevenueSA which meet this objective include:

- Advice – Records relating to provision of high level advice (item 1.1.1).
- Advice – Master copy of Information Circulars and Revenue Rulings (item 1.1.2).
- Objections – Records associated with objections to assessments or decisions of the Commissioner of State Taxation (item 1.9.1).
- Procedures – Master procedures that relate to the function of Revenue Collection and Management (item 1.11.1).
- Project Management – Records that document the progress of major projects (item 1.12.1)

Objective 3: *identify and preserve official records providing evidence of the legal status and fundamental rights and entitlements of individuals and groups.*

There are no records of RevenueSA that meet this objective.

Objective 4: *identify and preserve official records substantially contributing to the knowledge and understanding of the society and communities of South Australia.*

The records of RevenueSA which meet this objective include:

- Assessments - Records relating to the application for Succession Duty assessments (item 1.2.1).
- Concessions and Exemptions – stamp duty prescribed person cards (item 1.5.1)

Objective 5: *identify and preserve official records that contribute to the protection and wellbeing of the community or provide substantial evidence of the condition of the State, its people and the environment, and the impact of government activities on them.*

The records of RevenueSA which meet this objective include:

- Audit – Records of audits of State Government agencies that relate to serious breaches of requirements that lead to negative public reaction or court action (item 1.3.1)
- Compliance Audit and Investigations – Records relating to major targeted compliance programs (item 1.4.1)



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- Revenue Collection – Registers (databases) of revenue collection (item 1.14.1).

Temporary Records Rationale

Records nominated for temporary status in this schedule document routine processes and/or transactions that support the activities of RevenueSA. Retention periods have been determined by the legal, administrative, evidential and financial accountability requirements.

Temporary records are those that are considered not to have continuing value to the RevenueSA, the State Government and the community. As such these temporary records have no enduring value once the operational requirement for their existence ceases.

Other Disposal Considerations

There are no other considerations for or against the retention or destruction of records affected by this RDS.

Disposal Recommendation Effect on Related Records

There are no related records affected by the disposal recommendations in this RDS.

Alternative Record Formats

This schedule applies to records in all formats.

Impact on Native Title Claims

There is no discernible relevance to Native Title Claims.

Indigenous Considerations

The determinations within *RDS 2016/07* are consistent with Recommendation 21 of the *National Inquiry into the Separation of Aboriginal and Torres Strait Islander Children from Their Families*.

The principles outlined in *GDS 16*, relating to Native Title claims, have also been considered in the development of this Schedule.

RDS 2016/07 meets all cultural, historical, legal and administrative requirements.

All documents considered relevant to native title in South Australia must be checked for actual relevance with the Native Title Section of the Crown Solicitor's Office before being disposed of.



RevenueSA

Scope Note

Records Covered by this Schedule

This *RDS 2016/07* applies to the records of RevenueSA.

How to Apply this Schedule

Use in conjunction with GDS

This Schedule should be used in conjunction with *GDS 30*, as amended, or its successor. Cross-references to the *GDS 30* are included in this Schedule where appropriate.

To identify records that may be potentially relevant to native title claims, please refer to guideline *Identifying documents which may be relevant to Native Title* attached to *GDS 16*. Where records sentenced for temporary retention are identified as having potential relevance to a native title claim, they need to be retained until 31 December 2024.

To identify records that may be potentially relevant to *Legal Proceedings or Ex Gratia Applications Relating to Alleged Abuse of Former Children Whilst in State Care*, please refer to *GDS 27*. Where records sentenced for temporary retention are identified as having potential relevance, they need to be retained until 31 December 2020.

To identify records that may be potentially relevant to the *Royal Commission into Institutional Responses to Child Sexual Abuse*, please refer to *GDS 32*. Where records sentenced for temporary retention are identified as having potential relevance, they need to be retained until 31 December 2023.

Use in conjunction with, or complementary to, other RDS

This Records Disposal Schedule does not complement any existing schedules.

Other RDS superseded by RDS 2016/07

This RDS does not supersede any existing schedules.

Re-sentencing of records where schedules are superseded or particular entries within a schedule are superseded

RevenueSA will review and re-sentence the records whose retention periods have altered.

Records excluded from RDS 2016/07

There are no records that are not covered by this RDS.



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Application to records in all formats

RDS 2016/07 applies to records in all formats, including databases and other electronic records. RevenueSA is required to ensure that records remain accessible for the duration of designated retention periods.

Interpretation of the Schedule

Minimum retention periods

Retention periods for temporary records shown in *RDS 2016/07* are minimum retention periods for which records need to be retained. It is at the discretion of RevenueSA as to whether records are kept for longer than the minimum period.

RevenueSA is not required to destroy temporary value records if there is a need to retain them for longer periods than the minimum retention period. RevenueSA will endeavour to destroy time-expired records for efficient and economic records management.

Temporary records retention periods and associated rationale is as follows:

- 20 years
 - Assessments – records relating to applications for property to be held on Trust, objections to land use code for the purposes of ESL (item 1.2.2)
 - Concessions and Exemptions – payroll tax and land tax (item 1.5.2)
- 8 years:
 - Advice – records relating to routine advice (item 1.1.3, 1.1.4)
 - Assessments – records relating to applications for opinion on duty payable (item 1.2.3)
 - Assessments – records relating to Stamp Duty lodgement forms (item 1.2.4)
 - Audit - where there is no negative public reaction or court action (item 1.3.2)
 - Compliance Audit and Investigations – routine records (item 1.4.2, 1.4.3)
 - Concessions and Exemptions – First Home Concession (item 1.5.3)
 - Concessions and Exemptions – rebates (item 1.5.4)
 - Concessions and Exemptions – Off-the-Plan concession, heavy vehicles, other concessions (1.5.5, 1.5.6)
 - Debt Management – caveats etc. (item 1.6.1)
 - Enquiries – routine advice (item 1.7.2)
 - Grant Processing – applications and grants, including via budget measures (items 1.8.1 and 1.8.2)
 - Grant Processing – repayment of grants (item 1.8.3)
 - Revenue Collection – stamp duty, payroll tax, refunds, session reports etc (items 1.14.2, 1.14.3, 1.14.4, 1.14.6, 1.14.7, and 1.14.9).
 - Valuations – shares, unit trusts, businesses, partnerships (item 1.15.1)



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- Valuations – land valuations (item 1.15.2)
- 5 years:
 - Assessments – records relating to cancelled stamp duty transactions (item 1.2.5)
 - Policy – supplementary records (item 1.10.2)
 - Procedures – supplementary records (item 1.11.2)
 - Project Management – documents that record the progress of minor projects (item 1.12.2)
 - Reporting – routine reporting (item 1.13.1)
 - Revenue Collection – records relating to cancellation of registration, records relating to processing of payments (items 1.14.5, 1.14.8).

Acronyms

- CLIMBER – Legacy Emergency Services Levy Database
- ESL – Emergency Services Levy
- FHOG – First Home Owner Grant
- HCG – Housing Construction Grant
- ICTS – Information Communication Technology Services
- JAG – Job Accelerator Grant
- NWR – Net Wagering Revenue
- NWT – Net Wagering Tax
- RDS – Records Disposal Schedule
- RIO – RevenueSA Information Online
- RISTEC – RevenueSA Information System to Ensure Compliance
- RevNet – RevNet is an Internet based system that allows taxpayers to do business with RevenueSA
- SACAT – South Australian Civil and Administrative Tribunal
- SHG – Seniors Housing Grant
- STO – State Taxation Office
- STORMS – State Taxation Office Records Management System

Definitions of terms specific to RDS 2016/07

- Certificate – a certificate of land tax payable is a statement of land tax payable at time of issue. There is also a certificate of emergency services levy payable which is a statement of levy payable at the time of issue. These are generally purchased when a property is sold. They can be obtained with the purchase of a property interest report or directly from RevenueSA.
- E-conveyancing – an electronic means of transferring real property.
- Exemption - an instrument or circumstance where no duty is payable because of a specific exemption placed in the relevant legislation.
- Stamp duty instrument – a written document that is required to be assessed for liability of duty by the Commissioner of State Taxation, for example transfer of land.



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- Succession Duties – a duty payable by an administrator of an estate based on rates provided in the schedule of the *Succession Duties Act 1929*. The duty was assessed on an aggregate of the net value of the property of a deceased person. The *Succession Duties Act 1929* was repealed on 5 December 2013 under the *Succession Duties Repeal Act 2013*.
- Prescribed person – a person as described in General Exemption 23 of Schedule 2 of the *Stamp Duties Act 1923*.
- Adhesive stamp - small piece of paper that is purchased and displayed on an instrument as evidence of stamp duty paid. The stamps show a designation and a denomination (value) on the front, and have an adhesive gum on the back. Adhesive stamps were predominantly used on discharge of mortgage instruments and trust deeds.
- Valuation – where the Commissioner is unable to make an accurate assessment it may be necessary, from time to time, where evidence is unsatisfactory, to cause a valuation of property to be made by some person appointed by him. Valuations can be provided by appointed RevenueSA staff, the Valuer General's Officer or any other individual or organisation as necessary.

Legal Deposit

Legal deposit refers to statutory provisions that oblige publishers to deposit copies of their publications in libraries in the country in which they are published. Under the Commonwealth *Copyright Act 1968* and various Australian state Acts, a copy of any work published in Australia must be deposited with (a) the National Library of Australia and (b) the appropriate State Library. Legal deposit extends not only to commercial publishers but also to private individuals, clubs, churches, societies and organisations.

In South Australia, one copy of publications produced for external use should be deposited with the State Library and the Parliamentary Library (section 35, *Libraries Act 1982*). Publications include books, newspapers, magazines, journals, pamphlets, maps, plans, charts, printed music, records, cassettes, films, video or audio tapes, computer software CD-ROMS, compact discs and other items made available to the public.

Records and Litigation

Where RevenueSA is aware that records may be required for use in objection or litigation, for use in a government enquiry or the consideration of the Ombudsman, the records must not be destroyed. In such circumstances the records must be retained until two years after all cases and enquiries are complete (including appeals) and then have the original retention period applied to the records.

Pre-1901 Records

All pre-1901 records are required to be **retained permanently** in accordance with a motion approved by the State Records Council on 19 February 2008.



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In this instance, this RDS does **NOT** apply to pre-1901 records.

Approved by SRC



RevenueSA

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Approved by SRC



RevenueSA

| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--|--|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1 | REVENUE COLLECTION AND MANAGEMENT | The function of managing the State's taxation system in a way that provides maximum value to Government, taxpayers and grant recipients. This includes the management and collection of stamp duty, payroll tax, land tax, the fixed property component of the Emergency Services Levy (ESL) and management of various grants and housing construction grant schemes. | |
| 1.1 | Advice | <i>The activities associated with offering opinions by or to the organisation as to an action or judgement. Includes the process of advising. (KAAA)</i> | |
| 1.1.1 | Advice | Records relating to provision of high level advice to taxpayers and their representatives, other agencies and other external bodies. For example information for the South Australian Civil & Administrative Tribunal (SACAT) for the review of the emergency services funding. | PERMANENT |
| 1.1.2 | Advice | Master copy of Information Circulars and Revenue Rulings (formerly Circulars) issued by RevenueSA. | PERMANENT |
| 1.1.3 | Advice | Records relating to routine advice provided by RevenueSA on routine operational matters. For example request for information on taxation legislation, FHO eligibility, ESL calculation etc. | TEMPORARY Destroy 8 years after action completed. |
| 1.1.4 | Advice | Records relating to routine advice provided to RevenueSA. For example change of name or address etc. | TEMPORARY Destroy 8 years after action completed. |
| 1.2 | Assessments | <i>The processes involved with assessments of taxes, duties, levies and licences payable.</i> | |
| 1.2.1 | Assessments | Records relating to succession duty assessments. | PERMANENT |



RevenueSA

| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|--|--|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.2.2 | Assessments | Records relating to applications for property to be held on Trust. Includes application, deed and variations. Applications for objections to land use code for the purposes of ESL. Refer to 1.9.1 for objections. | TEMPORARY Destroy 20 years after action completed. |
| 1.2.3 | Assessments | Records relating to assessment of other duties. For example applications for opinion on stamp duty payable, payroll tax assessment, net wagering tax assessments. | TEMPORARY Destroy 8 years after action completed. |
| 1.2.4 | Assessments | Records relating to stamp duty lodgement forms. | TEMPORARY Destroy 8 years after action completed. |
| 1.2.5 | Assessments | Records relating to cancelled stamp duty transactions. For example cancelled stamp duty instruments. | TEMPORARY Destroy 5 years after action completed. |
| 1.3 | Audit | <i>The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the organisation in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits. (KAAA)</i> | |
| 1.3.1 | Audit | Records of audits of State Government agencies that relate to serious breaches of requirements that lead to negative public reaction or court action. | PERMANENT |
| 1.3.2 | Audit | Records of audits of State Government agencies that relate to other breaches of requirements where there is no negative public reaction or court action. | TEMPORARY Destroy 8 years after action completed. |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--|--|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.4 | Compliance Audit and Investigations | <i>Activities related to information issued to internal and external sources in relation to compliance with the Acts administered by Department of Treasury and Finance RevenueSA.</i> | |
| 1.4.1 | Compliance Audit and Investigations | Records relating to major targeted compliance programs. Includes departmental policy and legislative initiatives to ensure compliance with taxation processes and procedures. | PERMANENT |
| 1.4.2 | Compliance Audit and Investigations | Records relating to taxation, levy, rebate and grant investigations resulting in objection or in Tribunal, such as SACAT, or Court proceedings. Refer to the "Records and Litigation" section in the Scope Notes. Refer to item 1.9.1 for objections. | TEMPORARY Destroy 8 years after action completed. |
| 1.4.3 | Compliance Audit and Investigations | Routine records relating to taxation, levy, rebate and grant investigations which did not result in objection or in Tribunal or Court proceedings. | TEMPORARY Destroy 8 years after action completed. |
| 1.5 | Concessions and Exemptions | <i>The activities associated with concessions and exemptions (excluding ex gratia payments) provided in relation to the Acts administered by Department of Treasury and Finance RevenueSA. Refer to items 6.9.1 and 6.9.2 in GDS30 for ex gratia payments.</i> | |
| 1.5.1 | Concessions and Exemptions | Stamp duty prescribed person exemption cards. Refer to items 1.5.2 and 1.5.5 for further concessions and exemptions. | PERMANENT |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|--|--|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.5.2 | Concessions and Exemptions | <p>Records relating to applications for exemptions. For example exemption from payroll tax, land tax residential exemption, supported residential facility, retirement villages and caravan parks.</p> <p>Includes conveyance, transfer or mortgage exemption on stamp duty for a prescribed person.</p> <p>Does not include stamp duty prescribed person exemption cards see item 1.5.1</p> <p>Does not include applications for stamp duty exemption see item 1.5.5.</p> | TEMPORARY Destroy 20 years after action completed. |
| 1.5.3 | Concessions and Exemptions | Records relating to applications for First Home Concession. | TEMPORARY Destroy 8 years after action completed. |
| 1.5.4 | Concessions and Exemptions | Records relating to rebate applications. For example for traineeships and apprenticeships and self-funded retiree council concessions. Includes spreadsheet containing details of rebates applied for. Includes details of applicant, number, financial information, rebate given, date etc. | TEMPORARY Destroy 8 years after action completed. |
| 1.5.5 | Concessions and Exemptions | <p>Concessions relating to Off-the-Plan purchase of an apartment, Inner City Rebate and First Home Concessions as described in the Grants, Concessions and Rebates described in the Context Statement on pages 17 - 19. Exemptions relating to stamp duty and stamp duty ceiling on heavy vehicles. Excludes applications provided by way of <i>ex gratia</i> and concessions and exemptions described in item 1.5.2.</p> <p>Does not include stamp duty prescribed person cards see item 1.5.1.</p> | TEMPORARY Destroy 8 years after action completed. |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|--|--|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.5.6 | Concessions and Exemptions | Concessions introduced via Budget measures, Treasurer or Ministerial direction, excludes concessions provided by way of <i>ex gratia</i> . | TEMPORARY Destroy 10 years after action completed. |
| 1.6 | Debt Management | <i>The activities associated with debt collection and management provided in relation to the Acts administered by Department of Treasury and Finance RevenueSA. Debt Management Services utilise a number of recovery strategies to best protect the State's revenue.</i> | |
| 1.6.1 | Debt Management | Records relating to the collection and management of a debt including: <ul style="list-style-type: none"> • caveats over real property; • garnishee notices; • imposition of penalty tax; • imposition of interest; • write offs; • Court proceedings; • Section 459E Notice (Notice to Wind Up) pursuant to the <i>Corporations Act 2001</i>; • instalment arrangements; • routine correspondence; and • liquidation advices. Refer to item 1.14.1 for registers. | TEMPORARY Destroy 8 years after action completed. |
| 1.7 | Enquiries | <i>The activities associated with the handling of requests for information about the organisation and its services by the general public or another organisation. (KAAA)</i> | |
| 1.7.1 | Enquiries | Records relating to enquiries resulting in reversal of a government decision, changes to government or agency policy and/or procedures. | PERMANENT |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|--|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.7.2 | Enquiries | Records relating to the management of enquiries requiring investigation and a specific response and those enquiries resulting in a routine or form letter response. | TEMPORARY Destroy 8 years after action completed. |
| 1.8 | Grant Processing | <i>The activity of processing applications for grants. (KAAA)</i> | |
| 1.8.1 | Grant Processing | Records relating to applications for Grants. Includes applications, confirmation of settlement and declarations. Includes Housing Construction Grant, First Home Owner Grant, Senior's Housing Grant and Job Accelerator Grant. Excludes grants provided by way of <i>ex gratia</i> . | TEMPORARY Destroy 8 years after action completed. |
| 1.8.2 | Grant Processing | Grants introduced via Budget measures, Treasurer or Ministerial direction, excludes concessions provided by way of <i>ex gratia</i> . | TEMPORARY Destroy 8 years after action completed. |
| 1.8.3 | Grant Processing | Records relating to the repayment of Grants. Includes instalment payment plan. | TEMPORARY Destroy 8 years after action completed. |
| 1.9 | Objections | <i>The activities associated with objections to an assessment or decision of the Commissioner of State Taxation where a person is dissatisfied. Includes Crown Solicitor Advice.</i> | |
| 1.9.1 | Objections | Records relating to objections. Includes objection and copy of opinion or lodgement form and associated documentation. Does not include applications for objections to land use code for the purposes of ESL, see item 1.2.2. Refer also to Compliance Audit and Investigations item 1.4.2. | PERMANENT |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|--|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.10 | Policy | <i>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.(KAAA)</i> | |
| 1.10.1 | Policy | Master policies that relate to the function of Revenue Collection and Management. | PERMANENT |
| 1.10.2 | Policy | Supplementary records relating to the background and development of RevenueSA Revenue Collection and Management operational policies. Includes working papers, interim and draft reports, surveys, and proposals not adopted. | TEMPORARY Destroy 5 years after action completed. |
| 1.11 | Procedures | <i>Standard methods of operating laid down by an organisation according to formulated policy. (KAAA)</i> | |
| 1.11.1 | Procedures | Master procedures that relate to the function of Revenue Collection and Management. | PERMANENT |
| 1.11.2 | Procedures | Supplementary records relating to the background and development of RevenueSA operational procedures. | TEMPORARY Destroy 5 years after action completed. |
| 1.12 | Project Management | <i>The activities involving a defined series of actions including planning, implementing, monitoring and the final assessment and report at completion of a project. Includes project briefs, working papers and reports relating to projects developed and managed by Department of Treasury and Finance RevenueSA.</i> | |
| 1.12.1 | Project Management | Records that document the progress of major projects. Includes scoping of projects, research, consultation and meeting minutes for projects such as those carried out re taxation and income taxation. For example records relating to new taxation collection systems or E-conveyancing. | PERMANENT |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|---|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.12.2 | Project Management | Facilitation records relating to the planning and development of projects. | TEMPORARY Destroy 5 years after action completed. |
| 1.12.3 | Project Management | Records that document the progress of minor projects. Includes scoping of projects, research, consultation and meeting minutes for projects such as those carried out re taxation and income taxation. | TEMPORARY Destroy 5 years after action completed. |
| 1.13 | Reporting | <i>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 their examination or investigation. Includes agenda, briefing, business, discussion papers, proposals, reports, reviews and returns. (KAAA).</i> | |
| 1.13.1 | Reporting | Records relating to internal and external reporting. For example audit/investigation outcomes, debt recovery outcomes, First Home Concession, traineeship or apprenticeship rebates, Commonwealth reporting, Off-the-Plan Concession or any Budget measures. | TEMPORARY Destroy 5 years after action completed. |
| 1.14 | Revenue Collection | <i>The activity of collecting revenue.</i> | |
| 1.14.1 | Revenue Collection | Registers (databases) of revenue collection, grants, exemptions, rebates and other initiatives. For example RIO, RevNet, STORMS, Revenue Online, Legacy Composite Database etc. | PERMANENT |
| 1.14.2 | Revenue Collection | Records relating to applications for registration. Includes application and response. For example, applications for collection of payroll tax, stamp duty. | TEMPORARY Destroy 8 years after action completed. |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|---|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.14.3 | Revenue Collection | ESL and Land Tax Certificates requested on the sale of a property outlining outstanding amounts owing on land as at 1 July each year. | TEMPORARY Destroy 8 years after action completed. |
| 1.14.4 | Revenue Collection | Records relating to applications for reassessments for taxes, duties or levies. | TEMPORARY Destroy 8 years after action completed. |
| 1.14.5 | Revenue Collection | Records relating to cancellation of registration for collection of duties and levies. | TEMPORARY Destroy 5 years after action completed. |
| 1.14.6 | Revenue Collection | Records relating to applications for collection of insurance duty. Includes general and life insurance duty. For example application forms, registration, licence and returns. | TEMPORARY Destroy 8 years after action completed. |
| 1.14.7 | Revenue Collection | Records relating to applications for refund of taxes, duties, levies and adhesive stamps. | TEMPORARY Destroy 8 years after action completed. |
| 1.14.8 | Revenue Collection | Records relating to processing of payments for taxes, duties, levies and licences. For example billing lists, end of session reports, banking slips, journal adjustments, refund records, recovery files, dishonoured cheque advices and postal cash books. | TEMPORARY Destroy 5 years after action completed. |
| 1.14.9 | Revenue Collection | Records relating to the purchase of duty stamps. | TEMPORARY Destroy 8 years after action completed. |
| 1.15 | Valuations | <i>The activities associated with the determination and application of valuations.</i> | |



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| Item No. | FUNCTION Activity / Process | Description / Disposal Class | Disposal Action |
|--|--------------------------------|---|---|
| 1 REVENUE COLLECTION AND MANAGEMENT | | | |
| 1.15.1 | Valuations | Records relating to valuations. Includes valuations of shares, unit trusts, businesses, partnerships etc. Excludes land valuations see item 1.15.2. | TEMPORARY Destroy 8 years after action completed. |
| 1.15.2 | Valuations | Records relating to land valuations conducted by Valuer General and used to assist with assessing taxes. Does not include valuations listed at item 1.15.1. | TEMPORARY Destroy 8 years after action completed. |



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