



Queensland Treasury Retention and Disposal Schedule

Responsible public authority: Queensland Treasury

Authorised on 13 December 2017

An authorisation under s.26 of the *Public Records Act 2002* for the disposal of core business records of the Queensland Treasury department including the Office of State Revenue.

Where printed, this reproduction is only accurate at the time of printing.
The [Queensland Government \(For Government\) website](#) should always be referred to
for the current, authorised version.

Using this retention and disposal schedule

Queensland Treasury has primary responsibility for the management of state budget and fiscal management, economic and commercial management, actuarial, statistical and insurance services and state revenue management and compliance.

This schedule is to be used in conjunction with the *General Retention and Disposal Schedule* (GRDS).

References to repealed legislation within this schedule may be taken to be a reference to current legislation, if the context permits.

The Queensland Treasury is the responsible agency for the Queensland Treasury Retention and Disposal Schedule at the time of approval of the schedule. However, in the event of an administrative change, or the transfer of a function from one public authority to another, this retention and disposal schedule will continue to apply to the records covered by the schedule. For further advice on the currency of approved retention and disposal schedules following administrative change, please contact Agency Services at Queensland State Archives on (07) 3037 6630 or rkqueries@archives.qld.gov.au.

Any previously issued disposal authority which covers disposal classes described in this retention and disposal schedule is revoked. Queensland Treasury should take measures to withdraw revoked disposal authorities from circulation. This includes, but is not limited to:

- Treasury Department – miscellaneous records retention and disposal schedule QDAN582 v.1
- Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN642 v.1

Public records sentenced under revoked retention and disposal schedules should be re-sentenced prior to disposal.

For further advice on the currency of approved retention and disposal schedules, please contact Agency Services at Queensland State Archives on (07) 3037 6630 or rkqueries@archives.qld.gov.au.

Each class has been allocated a disposal authorisation number to aid with the disposal of records. Further implementation information is available on the Queensland State Archives [website](#).

When this schedule should **not** be used

It is an offence under the *Criminal Code Act 1899* (s.129) 'for a person, who knowing something is or may be needed in evidence in a judicial proceeding, damages it with intent to stop it being used in evidence'. A duty of care exists for agencies to ensure records that may be needed in evidence in a judicial proceeding, including any legal action or a Commission of Inquiry, are not disposed of. Internal processes should be implemented to meet this obligation, which may include consultation with your legal or right to information area or issuing an internal records disposal freeze if it is reasonably expected that a judicial proceeding may occur e.g. retaining property files that may contain information on the use of asbestos in buildings.

Additionally, any group of records covered by a disposal freeze issued by the State Archivist cannot be disposed of while the freeze is in place. Disposal freezes generally relate to a particular topic or event which has gained prominence or provokes controversy. Further information about current disposal freezes and whether they affect the use of this schedule is available from the Queensland State Archives [website](#) under Destroy.

Records which are subject to a request for access under the *Right to Information Act 2009*, the *Information Privacy Act 2009* or any other relevant Act must not be destroyed until the action, and any applicable appeal period, has been completed.

Schedule layout

Each class has been allocated a unique number to aid with the disposal of records. Further implementation information is available on the [Queensland Government \(For Government\) website](#).

Disposal

No further authorisation is required from the State Archivist for the records disposed of under this schedule. However, disposal must be appropriately documented in accordance with *Information Standard 31: Retention and Disposal of Public Records*. Approval from your CEO or authorised delegate is also required prior to disposal.

Any disposal of public records without authorisation from the State Archivist may be a breach of the *Public Records Act 2002 (s. 13)*.

How we can help?

More information on implementing schedules is available on the [Queensland Government \(For Government\) website](#). Any enquiries about this schedule or recordkeeping should be directed in the first instance to your Records Manager. If further information is required, please contact Queensland State Archives on (07) 3037 6630 or via the [Queensland Government \(For Government\) website](#).

Approved by State Archivist: Mike Summerell

Date: 13 December 2017

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COMMERCIAL MANAGEMENT

The function of commercially managing:

- *Queensland's shareholding interest in government owned corporations (GOCs) through ensuring that the governance regime under which GOCs operate is fully effective by adopting a strategic approach to policy development, performance monitoring, financial analysis, and industrial relations, and ensuring compliance with the Government Owned Corporations (GOC) Act 1993 and Corporations Law, where relevant*
- *authorities, companies and boards in addition to the formal GOC*
- *large-scale commercial projects, asset sales and leases and public private partnerships*
- *government banking within the Queensland Government. Activities include the development, promotion and revision of a banking governance framework, the administration of whole-of-government banking agreements, and the provision of advice to finance officers across government.*

Disposal authorisation	Description of records	Retention period & trigger
ASSET SALES AND LEASES		
<i>The activities involved in the calling, receiving, assessment and negotiation of proposals, offers and contracts for the disposal of assets no longer required by the state through sale or transfer.</i>		
1332	<p>Asset sale documents</p> <p>Decisions to dispose of or lease out major assets, calls for tenders, successful tenders, tender evaluation documents, contract negotiations, legal advice, completed contracts and post-completion work.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • asset valuations • transfers of accreditation (energy) • renewable energy exemptions • transfer of environmental authority or application • pipeline licences transfer • consultants' reports. 	Permanent. Transfer to QSA after business action completed.
BUDGETING		
<i>The activities associated with the use of expected income and expenditure of government authorities and entities over a specific period.</i>		
1333	<p>Financial performance reporting and the GOC budget process</p>	12 years after the financial year to which the records relate.

Disposal authorisation	Description of records	Retention period & trigger
	<p>Records relating to the financial performance of government authorities, companies and boards. The GOC budget process includes contributions to the state budget and the Mid-Year Fiscal and Economic Review (MYFER).</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • estimates • budget statements • compliance with accounting standards and legislation • forward estimates • mid-year reviews • submissions • working papers. 	
<p>BUSINESS MONITORING</p> <p><i>The activities associated with the analysis of GOC specific investment proposals, projects, major contracts which are above the thresholds in the investment guidelines for GOCs and post investment reviews and the provision of advice on these to shareholding ministers. Also included are activities associated with strategic reviews of GOCs and larger reform projects related to a GOC or a number of GOCs. Includes the activity of monitoring and reporting on the operations and performance of government authorities, companies and boards to ensure accountability with legislation and other standards.</i></p>		
1334	<p><i>GOC monitoring and reporting – significant*</i></p> <p>Monitoring the activities of government-owned corporations (GOCs) in relation to matters of significant importance or public interest, such as:</p> <ul style="list-style-type: none"> • contract and investment proposals for expenditure above the investment threshold for each GOC • acquisition, transfer and disposal of major assets, including creation or disassociation of subsidiaries • amalgamations or de-amalgamations of GOCs • strategic reviews of the GOC sector • statements of corporate intent, corporate plans, business strategies and other major performance reporting documents. Includes changes to these documents requested by shareholding ministers • competitive neutrality. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • contracts 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • impact statements • statements of corporate intent • memoranda of understanding. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	
1335	<p>GOC monitoring and reporting – other~</p> <p>Records relating to monitoring and reporting on government authorities, companies and boards financial performance, including capital monitoring, financial (actuals) monitoring and the state borrowing program. There are monitoring and reporting records of other activities of GOCs in relation to matters not covered under authorisation 1334. There are records that monitor compliance with legislation and government policy, the acquisition, transfer and disposal of minor assets and routine performance monitoring. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • contracts and investment proposals (that do not exceed the investment threshold for that GOC) • financing strategies • dividend policies • credit rating reports • annual and quarterly reports • reporting on operational issues • research. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	12 years after the financial year to which the records relate or expiry of contract, whichever is later.
1336	<p>Governance advice, policy, meetings and reporting – significant*</p> <p>Records relating to detailed or significant advice and reports to inform government decision making with respect to government authorities, companies and boards. Includes public policy issues.</p> <p><i>See authorisation 1334 GOC monitoring and reporting – significant for records relating to monitoring and reporting on the activities of GOCs.</i></p> <p><i>See the General Retention and Disposal Schedule for records relating to GOC policy development, advice and compliance monitoring.</i></p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • policy statements • executive board meeting minutes and agendas 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • policy issues papers. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	
1337	<p>Governance advice, policy, meetings and reporting – other~</p> <p>Records relating to routine advice and reports regarding standard operational matters and routine governance issues, not covered by authorisation 1336.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • ad hoc reports • annual reports • quarterly reports. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	12 years after business action completed.
1338	<p>Monopoly businesses under the Queensland Competition Authority</p> <p>Documents relating to decisions about monopoly business activities set out under Part 3 of the <i>Queensland Competition Authority Act 1997</i>.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • decisions on designation of monopoly pricing practices • investigations including consultation, withdrawal or amendment of the reference • supporting documents such as briefing notes. 	12 years after business action completed.
<p>COMMERCIAL PROJECTS</p> <p><i>Optimising the state's investment in and provision of infrastructure by investigating and evaluating funding, procurement and delivery models, and maximising private investment in infrastructure.</i></p>		
1339	<p>Commercial contracts and projects – significant*</p> <p>Establishing and managing contracts for significant ongoing government commitments such as public private partnerships and large scale infrastructure projects with a value of over \$100 million. Includes advising other government departments on major projects where Treasurer's approval is required.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • successful tenders • evaluation documents 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • specifications • contracts • summaries of contracts • correspondence. <p><i>*See Appendix: Definition of Significant versus Other.</i></p>	
1340	<p>Commercial contracts and projects – under seal</p> <p>Establishing and managing contracts under seal. Includes Treasury advice, assistance and governance on projects that do not fall under authorisation 1339.</p> <p>Includes advice on road projects that are judged not to possess the potential for private finance.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • specifications • contracts • summaries of contracts • establishment documentation • correspondence. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	15 years after the expiry or termination of the contract.
1341	<p>Commercial contracts and projects – not under seal</p> <p>Establishing and managing contracts not under seal. Includes Treasury advice, assistance and governance on projects that do not fall under authorisation 1339.</p> <p>Includes advice on road projects that are judged not to possess the potential for private finance.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • specifications • contracts • summaries of contracts • establishment documentation • correspondence. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	7 years after the expiry or termination of the contract.

Disposal authorisation	Description of records	Retention period & trigger
1342	<p><i>Unsuccessful tenders</i> Unsuccessful tenders for major projects, and supporting documents to the tender process such as due diligence. Successful tenders for significant projects should be sentenced under authorisation 1339. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • unsuccessful tenders • correspondence. 	7 years after conclusion of tender process.
1343	<p><i>Discontinued projects</i> Records relating to commercial projects that are discontinued before a contract is awarded or works are commenced. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • preliminary valuations • business cases • tender processes. 	7 years after business action completed.
1344	<p><i>Industry liaison</i> Engagement with the private sector to develop funding models encouraging private investment in infrastructure. Includes provision of finance solutions to GOC projects. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • presentations • notes from meetings • correspondence. 	5 years after business action completed.
1345	<p><i>Commercial advice – significant*</i> Providing advice on major commercial projects. <i>See authorisation 1349 for major project modelling advice for GOCs.</i> Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • research notes 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • notes from meetings • presentations. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	
1346	<p>Commercial advice – other~ Providing advice on commercial projects not included in authorisation 1345. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • research notes • notes from meetings • presentations. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	10 years after business action completed.
1347	<p>Market lead proposals Assessments and reports on market led proposals (unsolicited proposals) to the minister. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working and research documents • requests for advice • confidentiality clause statements • contacts lists • correspondence. 	10 years after business action completed.
1348	<p>Gateway reviews All administration and conduct of Project Gateway reviews including creation of panels, determination of review criteria and reports. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • nomination forms • reviewer accreditation documents • reviewer curriculum vitae • planning reports 	10 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> briefing notes. 	
GOC MODELLING		
<i>The activity of creating and managing data models on government owned corporations (GOCs) to predict future outcomes and trends and to provide information to clients. Includes the updating and maintenance of the models.</i>		
1349	<p>Modelling advice – significant*</p> <p>Significant advice that is provided to GOCs from the modelling of major projects such as divestments of government assets and reorganisations of GOC sectors, including but not limited to the following business processes:</p> <ul style="list-style-type: none"> development of GOC Corporatisation Charter appointments to charter preparation committees directions from ministers. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> copies of cabinet submissions reports correspondence source data necessary to substantiate the advice. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1350	<p>Modelling advice – other~</p> <p>Records relating to routine advice given to agencies not covered by authorisation 1349. Such as the process of creating and maintaining data models.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> source data necessary to substantiate the advice reports correspondence. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	<p>10 years after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
<p>STRUCTURAL REFORM <i>The activities associated with the structural reform of government authorities, companies and boards.</i></p>		
1351	<p><i>Reform and restructure arrangements</i> Records relating to reforms, restructures and transfer of responsibilities or ownership of government entities, authorities, companies, boards and assets. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • acquisitions • administration • briefs • disestablishments • legislative amendments • mergers • realignments • restructures • reviews • transfers. 	<p>Permanent. Transfer to QSA after business action completed.</p>
<p>WHOLE-OF-GOVERNMENT BANKING <i>The function of government banking within the Queensland Government. Activities include the development, promotion and revision of a banking governance framework; the administration of whole-of-government banking agreements; and the provision of advice to finance officers across government.</i> <i>See the General Retention and Disposal Schedule for records relating to fraud and corruption.</i></p>		
1352	<p><i>Whole-of-government banking services agreements</i> Master copies of agreements with service providers. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • Service level agreements. 	<p>Permanent. Transfer to QSA after business action completed.</p>
1353	<p><i>Whole-of-government banking services procurement</i> Records relating to the establishment and ongoing administration and management of contracts. Records may include, but are not limited to:</p>	<p>12 years after expiry of relevant contract.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • contracts under seal • correspondence. 	
1354	<p><i>Whole-of-government banking procurement supporting documents</i></p> <p>Routine correspondence and working documents associated with procurement of whole-of-government banking services such as enquiries, provision of routine information, offers not acted upon and advertising of tenders.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • working papers • advertising records. 	2 years after expiry of relevant contract.
1355	<p><i>Whole-of-government banking services registers</i></p> <p>Registers maintained as part of the public authority's financial management system that include but are not limited to whole-of-government banking services agreements and registers of incidents and disputes between parties of the whole-of-government banking arrangements.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • issue monitoring (registers) • banking data analysis. 	2 years after expiry of relevant contract.
1356	<p><i>Government agency, service provider and industry consultation</i></p> <p>Consultation with other government agencies, banking, payment and credit service providers relating to whole-of-government banking, payment and credit card arrangements.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • advice • notes from meetings. 	7 years after the financial year to which the records relate.

ECONOMIC MANAGEMENT

The function of analysing economic trends and developments including the use of forecasting and modelling techniques and providing advice and reports based on the analysis. Developing policy and providing advice on economic and regulatory reform issues for the Queensland Government, in order to promote economic efficiency and the long-term economic growth and stability of the Queensland economy.

See the General Retention and Disposal Schedule for:

- changes (actual or proposed) to legislation
- development, review and promulgation of government policy.

Disposal authorisation	Description of records	Retention period & trigger
ANALYSIS ADVICE		
<p>The activity of providing advice on economic issues to the Queensland Government, internal clients, other agencies, states and territories, and the Commonwealth.</p>		
1357	<p>Advice – significant*</p> <p>Records relating to the credit rating of Queensland and the formulation of advice on Queensland public finance and the state economy.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research • significant drafts • briefings • copies of cabinet submissions • reports to credit rating agencies. <p>*See Appendix: Definition of Significant versus Other</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1358	<p>Advice – other~</p> <p>Records relating to the provision of routine and non-controversial advice to government agencies and authorities and other states and territories including advice on economic trends and industry assistance, not covered by authorisation 1357.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • routine correspondence • reports on routine matters 	<p>7 years after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • reference material • routine submissions • source data not required to substantiate advice. <p>~See Appendix: Definition of Significant versus Other</p>	
1359	<p>Advice – regulatory impact statements</p> <p>Records relating to the provision of advice in relation to regulatory impact statements.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice • regulatory impact statements. 	5 years after business action completed.
<p>AGREEMENTS</p> <p><i>The activities associated with the establishment, maintenance, review and negotiation of inter-governmental agreements.</i></p>		
1360	<p>Agreements – significant*</p> <p>Records relating to negotiations for agreements that may have a significant impact for the state of Queensland or significantly alter any financial arrangements between governments.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • copies of final agreements • correspondence • drafts of agreements • economic modelling • file notes • free trade agreements • minutes to the Treasurer • national competition policy agreements • reference material • reports • reviews. <p>See authorisation 1417 for intergovernmental agreements and arrangements, such as COAG agreements.</p> <p>*See Appendix: Definition of Significant versus Other.</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
1361	<p>Agreements – other~ Records relating to negotiations for minor agreements not described in authorisation <u>1360</u>. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • copies of final agreements • drafts of agreements • file notes • correspondence • minutes to the Treasurer • reference material. <p>~See <u>Appendix: Definition of Significant versus Other</u></p>	7 years after agreement expired or terminated.
<p>APPOINTMENTS <i>The activity of nominating and appointing candidates to positions within the organisation and to statutory authorities, councils, boards of management and committees.</i></p>		
1362	<p>Regulatory body appointments Records relating to the nomination and appointment of candidates to positions within Queensland Government regulatory bodies. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice records • assessment records • briefing notes • extensions of appointment • nominations to positions • resumes • Treasurer’s correspondence with appointees. 	80 years from date of birth or 7 years from date of separation, whichever is later.
<p>COMPLIANCE <i>The activities associated with complying with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements to which the agency is subject. Includes compliance with legislation and with national and international standards, such as the ISO 9000 series.</i></p>		

Disposal authorisation	Description of records	Retention period & trigger
1363	<p>Legislation compliance</p> <p>Records relating to compliance with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements to which the agency is subject. Includes but is not limited to, compliance with legislation such as the <i>Queensland Competition Authority Act 1997</i> and standards such as the ISO 9000 series. Compliance ensures legal reference, standard appeals of decisions, judicial review and other court processes under the <i>Limitation of Actions Act 1974</i> and national and international standards (including the <i>Trades Practices Act 1974</i>).</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • compliance program documents • briefing notes. 	7 years after business action completed.
<p>ECONOMIC ANALYSIS</p> <p><i>The activity of economic analysis, forecasting and modelling for the Queensland Government. Includes the preparation of submissions, briefs, reports and reference material.</i></p>		
1364	<p>Economic reports – master copies</p> <p>Records relating to the analysis of industry, infrastructure, energy, health, the labour market, productivity, telecommunications, smart regulation reform, transport and water.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • briefs • exceptional issues papers • industry papers and policy • Ministerial councils • presentations • reference material • reports. 	Permanent. Transfer to QSA after business action completed.
1365	<p>Economic analysis</p> <p>Records relating to economic analysis and the provision of advice to the Queensland Government on significant economic issues.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • forecasts 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • minutes • master copies of reports • source data considered necessary to substantiate advice. 	
1366	<p><i>Economic and budgetary forecasting</i> Records relating to routine economic analysis and forecasting for the Queensland Government. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • budget highlights • commentaries • forecasting • mid-year reviews • periodic advice. 	7 years after the financial year to which the records relate.
1367	<p><i>Economic modelling for government</i> Records relating to economic modelling and the provision of advice to government agencies and authorities and other states on a variety of topics including gross regional product, productivity estimates, Queensland industry tables and the Queensland state accounts. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice on economic trends • correspondence • industry assistance advice • modelling • submissions • reports • source data considered necessary to substantiate advice. 	Permanent. Transfer to QSA after business action completed.
1368	<p><i>Research and briefing material</i> Records relating to research on briefs prepared for the treasurer and the government on subjects such as costing, economics and international, national and state issues. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • briefing notes • research papers. 	1 year after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
<p>MEETINGS</p> <p><i>The activities associated with whole-of-government and inter-governmental gatherings held to formulate, discuss, update, or resolve issues and matters pertaining to economic reform and regulation.</i></p>		
1369	<p>Meetings and committees</p> <p>Records of bodies in the area of economic reform and regulation. Examples of meetings and committees include but are not limited to: regulatory bodies such as the Australian Competition and Consumer Commission (ACCC) and the Employment, Economic Development and Infrastructure (EEDI) Chief Executive Officers (CEO) Committee.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • agendas and minutes • advice • reviews • policies • national agreements. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
<p>PRICES OVERSIGHT</p> <p><i>The activities associated with Queensland's monopoly prices oversight framework. This includes all work relating to the identification of significant business activities and all analysis and documentation regarding Queensland Treasury's performance of its gatekeeping role for requests for referral to the Queensland Competition Authority (QCA). Activities also include maintaining the threshold test for referral.</i></p>		
1370	<p>Prices oversight and advice – significant*</p> <p>Records relating to the receipt and provision of significant advice relating to the oversight of the monopoly prices framework and the referral of requests to the QCA.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • referral requests • advice. <p>*See Appendix: Definition of Significant versus Other</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1371	<p>Prices oversight and advice – other~</p> <p>Records relating to the receipt and provision of non-significant advice relating to the oversight of the monopoly prices framework and the referral of requests to the QCA, not covered by authorisation 1370.</p> <p>Records may include, but are not limited to:</p>	<p>10 years after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • referral requests • advice. <p>~See <i>Appendix: Definition of Significant versus Other</i></p>	
<p>QUEENSLAND COMPETITION AUTHORITY MANAGEMENT</p> <p><i>The activities associated with managing and coordinating corporate governance and policy matters relating to the Queensland Competition Authority (QCA). This includes all information pertaining to the preparation and analysis of strategic, financial, structural and administrative issues associated with the QCA.</i></p>		
1372	<p>Queensland Competition Authority management and interactions</p> <p>Records relating to Queensland Treasury interactions with the QCA.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • declarations and directions • exceptional issues statements • QCA budget workups. <p>See authorisation <u>1362</u> for appointments to QCA.</p>	10 years after business action completed.
<p>REVIEWING AND AUDITING</p> <p><i>The activities associated with the re-evaluation or re-examination of products, processes, procedures, programs, standards or systems to establish their performance and conformance to government requirements. Includes recommendations and advice resulting from audits, reviews and enquiries. See the General Retention and Disposal Schedule for records relating to Queensland Audit Office audits.</i></p>		
1373	<p>Reviews and audits – significant*</p> <p>Records relating to significant reviews, audits and enquiries.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • Australian Industry Group reports and industry reviews • OECD regulatory reviews • Productivity Commission benchmarking papers. <p>*See <i>Appendix: Definition of Significant versus Other</i></p> <p>See the General Retention and Disposal Schedule for records relating to routine reviews and audits.</p>	Permanent. Transfer to QSA after business action completed.

FUNDS MANAGEMENT

The function of managing the funds of an agency in an efficient and economical manner by ensuring an effective system of internal controls is in operation. Includes grants, subsidies and rebates.

Disposal authorisation	Description of records	Retention period & trigger
<p>APPLICATIONS <i>The activity of applying for a subsidy, rebate or grant.</i></p>		
1374	<p><i>Funding applications – first home owner grants</i> Records relating to the first home owner grant scheme distributed by the public authority where the application was successful or unsuccessful. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • applications • approvals • agreements • deeds of arrangement • notifications of progress reports. <p><i>See GRDS 1113 for records relating to all other grants, such as the building boost grant and fuel subsidy repeals.</i></p>	5 years after business action completed.
1375	<p><i>Grants registers</i> Entries in registers relating to grants provided by the agency. Includes where the applicant is limited by legislation from claiming more than once over the life of the grant scheme. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • grants register • correspondence. <p><i>NOTE: If grant is provided nationally and is not limited by legislation or is governed under a Deed of Arrangement, records are managed and retained under that Deed of arrangement as per authorisation <u>1374</u>.</i></p>	5 years after repeal of Act or as per Deed of Arrangement.

Disposal authorisation	Description of records	Retention period & trigger
<p>OBJECTIONS AND APPEALS <i>The activity of either giving written notice to the Commissioner (objection) or filing an appeal at the Magistrates Court by the unsuccessful client and administering those outcomes.</i></p>		
1376	<p><i>Objections and appeals – significant*</i> Records of an appeal against an unsuccessful application for grant, subsidies or rebate that was successful and brought about changes to the Acts or agency policy. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • case files. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	<p>Permanent. Transfer to QSA after business action completed.</p>
1377	<p><i>Objections and appeals – other~</i> Records relating to written objections lodged with the Commissioner of the Office of State Revenue and notices of appeal filed at the Magistrates Court with a copy of notice provided to the Commissioner under the following legislation.</p> <ul style="list-style-type: none"> • <i>Building Boost Grant Act 2011</i> • <i>First Home Owner Grant Act 2000</i> • <i>Fuel Subsidy Repeal Act 2009.</i> <p>These are records not covered by authorisation 1376. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • confirmation of decision • substitution of decision. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	<p>7 years after business action completed.</p>

INSURANCE MANAGEMENT

The function of insurance management for Queensland Treasury through:

- reducing financial risk through identifying, providing and funding the state's insurable liabilities through ensuring that the governance and operations of the Queensland Government insurance fund are fully effective
- managing the Compulsory Third Party (CTP) Insurance Scheme for motor vehicles. This includes advising, monitoring, prosecuting, supervision and premium setting of the scheme. Also included is the recommendation of levies, collecting scheme data, monitoring scheme trends, legislative consultation and feedback
- nominal defendant, the activity of acting as an insurer where damages are claimed for personal injury arising from the liability of uninsured motor vehicles and unidentified motor vehicles. May include but is not limited to meeting the costs of claims against an insolvent underwriting CTP insurer.

See General Retention and Disposal Schedule for records relating to ACCIDENT PREVENTION AND INJURY MITIGATION.

Disposal authorisation	Description of records	Retention period & trigger
<p>CLAIMS MANAGEMENT</p> <p>The activity of claims management through:</p> <ul style="list-style-type: none"> • the process of administering and managing insurance policies within the state government agencies and departments for injury, death or damages to or destruction of property. Includes auditing, enquiries, legislation, QGIF scheme, and reviews • the activities associated with managing personal injury claims involving unidentified or uninsured motor vehicles and those resulting from the insolvency of a licensed insurer. Includes valuation of claims • the activities associated with monitoring CTP claims arising from motor vehicle accidents and, in particular the insurers' compliance with their obligations under the Act. Includes claims auditing, claims management, court decisions, industry meetings, medico-legal assessment tools, referee referrals, and information requests. 		
1378	<p>State government department or agency claims – significant*</p> <p>Claims that establish a precedent or lead to a change in policy, and claims that relate to major or highly controversial issues such as Bundaberg Hospital or a natural disaster resulting in more than \$100 million in damages.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • material relating to tracking and reporting on claims • claims management papers • correspondence • final reports. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	*See <i>Appendix: Definition of Significant versus Other</i>	
1379	<p>State government department or agency claims – adults Claims of a routine nature that do not establish precedent or lead to a change in policy. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • material relating to tracking and reporting on claims • working papers • claims management papers. 	7 years after settlement of claim.
1380	<p>State government department or agency claims – minors Claims of a routine nature for minors that do not establish a precedent or lead to a change in policy. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • material relating to tracking and reporting on claims • claims management papers. 	When claimant reaches 27 years of age.
1381	<p>Nominal defendant claim handling case files – adults All records relating to specific claims including estimates and recovery actions where the claimant is 18 years old or older. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • claims management papers. 	7 years after the case and any associated recovery actions are finalised.
1382	<p>Nominal defendant claim handling case files – minors All records relating to specific claims including estimates and recovery actions where the claimant is not yet 18 years old at the time of making the claim. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • claims management papers. 	When claimant reaches 27 years of age.
1383	<p>Claims auditing Officially checking claims and claims management to ensure they meet agreed guidelines or legislated standards and are correctly recorded. Records may include, but are not limited to:</p>	27 years after the date of the claim.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • audit plans • recommendations • reports. 	
1384	<p><i>Compulsory third party information requests</i></p> <p>Documentation related to performing a CITEC registration and Personal Injury Register (PIR) search for CTP claims lodgement history requested by worker's compensation, law firms, interstate authorities and insurers. This includes referee referrals.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • policy advice • briefing notes • planning documents • correspondence. 	7 years after business action completed.
1385	<p><i>Compulsory conference – adults</i></p> <p>Compulsory conference held with a mediator in claims cases relating to the nominal defendant where the claimant is 18 years of age or older at the time of making the claim. An agreement must specify how the costs of the mediation are to be borne.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • certificates of readiness and any internal documents relating to the certificate, • final offers • briefing notes. 	7 years after business action completed.
1386	<p><i>Compulsory conference – minors</i></p> <p>Compulsory conference held with a mediator in claims cases relating to the nominal defendant where the claimant is less than 18 years of age at the time of making the claim. An agreement must specify how the costs of the mediation are to be borne.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • certificates of readiness and any internal documents relating to the certificate, • final offers 	When claimant reaches 27 years of age.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> briefing notes. 	
REINSURANCE		
<p><i>The placement of specific risks with the commercial insurance market to minimise the loss exposure for whole-of-government. This includes but is not restricted to the activity associated with protecting the Nominal Defendant Fund through purchase of reinsurance cover. Includes negotiations and coverage, and reports for nominal defendant.</i></p>		
1387	<p>Event reinsurance</p> <p>Insurance cover for public and private events affected by major adverse events that can be reported at any time in the future.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> briefing notes copies of cabinet submissions. 	90 years after business action completed.
1388	<p>Property reinsurance</p> <p>Insurance cover for claims related to property.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> briefing notes copies of cabinet submissions. 	7 years following expiry of the insurance contract.
1389	<p>Nominal defendant fund reinsurance</p> <p>Purchase of reinsurance cover. Includes negotiations and coverage. Also includes reinsurance contract monitoring and performance reporting.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> briefing notes copies of cabinet submissions. 	27 years following expiry of the insurance contract.
1390	<p>Nominal defendant reinsurance claims</p> <p>Claims made by the nominal defendant under a contract of reinsurance.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> briefing notes 	7 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • copies of cabinet submissions • correspondence. 	
<p>LEVY AND PREMIUM SETTING</p> <p><i>The activities involved in fixing for each class of CTP insurance the range within which an insurer's premium must fall and the process of arriving at a recommendation to the Treasurer on the annual levies and fees to be included in the CTP premium based on agency submissions and internal calculations. Includes briefing notes, submissions, reports, and analysis. Includes timing periods, affordability index, interstate authorities, premiums assumptions and reports. May include but is not limited to the setting of levies to ensure appropriate levels of funding are available for government's insurance needs.</i></p>		
1391	<p><i>Premium and levy development</i></p> <p>The development, submission and acceptance of insurance premiums and levies.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • briefing notes • submissions • premiums analysis and assumptions reports • timing periods • affordability index • correspondence between state and interstate authorities. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1392	<p><i>Premium and levy development working papers</i></p> <p>The routine working papers and research associated with developing premiums and levies.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research notes • working papers. 	<p>2 years after business action completed.</p>
1393	<p><i>Indexing</i></p> <p>Records relating to the indexation of claimable amounts under the <i>Motor Accident Insurance Act 1994</i>.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working papers 	<p>Retain permanently in agency.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> correspondence. 	
1394	<p>Insurance premiums notifications</p> <p>Notices to insurers of the Motor Accident Insurance Commission fixing the limits of insurer's premiums and insurer requirement to submit its insurer's premiums for each class of CTP insurance for the relevant assessment period on or before a date. Licensed insurer must give the commission written notice of the premiums set by the insurer stated in the notice.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> notices. 	7 years after business action completed.
<p>INSURANCE COVERAGE AND MONITORING</p> <p><i>Provision of specific insurance and/or risk management services for OIC clients. Includes advice provided to government organisations, business and individuals, and not-for-profit organisations relating to insurance and risk management services. May include but is not limited to consultation with agencies, service providers, insurer liquidations and other entities.</i></p>		
1395	<p>Insurance service monitoring and advice</p> <p>Coordination of advice and reporting on insurance and risk management services. Includes liaison with other interested bodies.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> advice reports correspondence. 	7 years after business action completed.
1396	<p>Underwriting</p> <p>Documents relating to underwriting, pricing and understanding the risk exposure of agencies. Including any internal documents relating to the request, and briefing notes.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> working documents briefing notes. 	7 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
1397	<p><i>Insurer liquidation administration</i></p> <p>Administering and managing an insolvent insurer's personal injury claim liabilities, including Committees of Inspection, proofs of debt and insurer liquidation reports.</p> <p><i>Sentence individual claims under authorisations 1381 or 1382.</i></p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
<p>CTP PERSONAL INJURY REGISTER</p> <p><i>The activities involved in the management and maintenance of the Personal Injury Register (PIR), the database which registers all the details of motor vehicle accident claims as submitted by licensed insurers. Includes system access, manuals, user maintenance, user education and the like. Includes developing and producing reports from the data and all reports used to track, measure and monitor changes in CTP claims costs and claimant behaviour, and identify any emerging trends. Includes the requests for and results of, extracting data from the PIR. Includes data requests, the raw data in spreadsheet format, and communications in relation to the data. May include but is not limited to auditing conducted to ensure the data is accurate and meets specified standards, both physical file audits and electronic/desk audits which may target claim details, injury coding, insurer procedures, insurer systems, payment details and other data issues as required. Includes any recommendations for insurer changes in policy or procedures as a result of an audit.</i></p> <p><i>See the General Retention and Disposal Schedule for records relating to reports.</i></p>		
1398	<p><i>Personal injury register</i></p> <p>Registers all the details of motor vehicle accident claims as submitted by licensed insurers.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • registers. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1399	<p><i>Insurer data auditing</i></p> <p>Officially checking insurer data to ensure they meet agreed guidelines or legislated standards and are correctly recorded.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • audit plans • recommendations • reports. 	<p>27 years after the date of the claim.</p>

Disposal authorisation	Description of records	Retention period & trigger
<p>CTP INJURY MANAGEMENT MONITORING <i>The activities associated with monitoring the injuries sustained by CTP claimants, the provision of rehabilitation to claimants by insurers and the availability and adequacy of rehabilitation services. Includes injury information, rehabilitation standards, and work training.</i></p>		
1400	<p><i>Injury management information</i> Injury management information received from other organisations or groups. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • news bulletins • newsletters • journals • websites that are relevant to the Queensland CTP scheme. 	Until reference ceases.
1401	<p><i>Industry groups meetings</i> Representatives from CTP Insurers, researchers, rehabilitation bodies and other organisations meet to discuss current rehabilitation issues within the CTP Scheme. They communicate other rehabilitation developments within the CTP Scheme and other schemes and rehabilitation areas where further research is required that will impact on the CTP Scheme. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • agendas • minutes • papers of meetings involving the Motor Accident Insurance Commission (MAIC). 	Permanent. Transfer to QSA after business action completed.
1402	<p><i>Rehabilitation models – other organisations</i> Documentation related to rehabilitation models from other organisations and other schemes. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working papers. 	Until reference ceases.
1403	<p><i>Rehabilitation reviews</i> Data and official reviews of insurers' claims files with the intent of being able to assess the quality of each insurer's rehabilitation claims management processes, procedures and compliance with Section 51 of the <i>Motor Accident Insurance Act 1994</i>.</p>	6 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	Records may include, but are not limited to: <ul style="list-style-type: none"> • claims management papers. 	
1404	<p>Rehabilitation standards</p> <p>Documentation related to the development and reviews of rehabilitation standards and guidelines as outlined in the Motor Accident Insurance Commission (MAIC) Regulation.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • claims management papers • reviews • final reports. 	Permanent. Transfer to QSA after business action completed.
1405	<p>Rehabilitation work training compliance monitoring</p> <p>Documentation related to the administration of processing a work training request.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • work training policies • reviews of the work training program • assessment forms • correspondence. 	6 years after business action completed.
1406	<p>Panel of medical experts</p> <p>The Motor Accident Insurance Commission may establish a panel of experts for reporting on the medical condition of claimants and may revise the membership of the panel. Documents relating to the establishment of a panel and any internal documents relating to the establishment including briefing notes.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • briefing notes • appointment documents. 	7 years after business action completed.

CTP SCHEME GOVERNANCE AND MONITORING

The activity of managing the Compulsory Third Party (CTP) insurance scheme. This includes advising, monitoring, prosecuting, and supervision of the scheme. Also included is collecting scheme data, monitoring scheme trends and feedback.

Disposal authorisation	Description of records	Retention period & trigger
	<p><i>May include but is not limited to activities associated with keeping the CTP scheme under review and making recommendations for its amendment. Includes comparisons with other CTP jurisdictions, Heads of CTP meetings and policy proposals which have the potential to impact on the fundamentals of the scheme. May include but is not limited to classifying vehicles by description for the purpose of assigning vehicles to a class of CTP insurance and the licensing of insurers, and the monitoring of the solvency and financial safety of licensed insurers and APRA activities.</i></p> <p><i>See the General Retention and Disposal Schedule for records of major insurance policy reviews and core insurance policy development, including policies relating to the management of the CTP Scheme and its regulation, and submissions to the Federal Government and Queensland Cabinet.</i></p>	
1407	<p>Regulatory framework development and review</p> <p>Development, reviews and revisions of the regulatory framework.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • proposals for amendments to existing legislation • summary records of consultations and discussions • explanatory notes • significant drafts • copies of cabinet submissions. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1408	<p>Vehicle classification</p> <p>The classes of motor vehicles created by classification under the Motor Accident Insurance Regulation 2004, which classifies vehicles by description for the purpose of assigning vehicles to a class of CTP insurance. This also covers the interaction between the vehicle class, the claims experience for the particular class and the CTP premium payable.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • copies of cabinet submissions • policy proposals. 	<p>10 years after business action completed.</p>
1409	<p>Licensed insurer submissions and monitoring</p> <p>Interactions with and submissions from individual licensed insurers. Includes business plans for its compulsory third-party insurance. Documents relating to a licenced insurer's business plan and including briefing notes and any presentations insurers might make to MAIC at MAIC's request. May include but is not limited to: information required on an annual basis from insurers; copies of certified actuarial reports of outstanding claims provisions for Queensland CTP liabilities (including assumptions); and, information exchanged between Treasury and APRA.</p>	<p>10 years after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • business plans • presentations • actuarial reports • briefing notes. 	
1410	<p><i>Insurer licensing</i></p> <p>Records about application for insurers licence, the determination of the licence, any conditions imposed by the Commission on the operation of insurers licensed to provide CTP insurance and withdrawal or suspension of licence services. Includes all documents relating to application and withdrawal of licenses, the transfer of CTP businesses and any internal documents relating to the transfer.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • briefing notes • approvals reports • application forms. 	80 years after licence is cancelled, withdrawn or revoked.
1411	<p><i>Actuarial analysis of insurance premiums</i></p> <p>Reports to the Commission from the State Actuary at least once a year providing an analysis of the statutory insurance scheme and at least once each quarter providing an actuarial review of current trends.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • quarterly and annual reports • reviews. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

INTERGOVERNMENTAL RELATIONS

The function of managing intergovernmental relations issues including providing advice about specific purpose payments; provision of advice about both Commonwealth and state funding to the local government sector in Queensland; Goods and Services Tax (GST) revenues and forecasts of GST revenues, and management and coordination of all briefing material for ministerial council and heads of treasuries meetings.

May include but is not limited to Commonwealth Grants Commission (CGC) advice, analysis, and research about Queensland's relativities as determined by the CGC; and advice about associated matters such as vertical fiscal imbalance, horizontal fiscal equalisation, and management and coordination of the CGC's annual updates. This also includes provision of advice about issues pertaining to the intergovernmental agreement, including advice about state taxes under review.

May include but is not limited to advice, research, policy and compliance records relating to Commonwealth taxation.

Disposal authorisation	Description of records	Retention period & trigger
<p>ADVICE</p> <p><i>The activity associated with offering opinions by or to the Department as to an action or judgement, and which may impact on decisions about or relations between the Queensland Government and other states, territories or the Commonwealth and international bodies such as the United Nations. Excludes advice in relation to intergovernmental agreements. Includes coordination of Queensland's implementation of and participation in the development and reform of commonwealth taxes.</i></p>		
1412	<p><i>Intergovernmental advice – significant *</i></p> <p>Records relating to advice between the Department and the Commonwealth Government, other governments (both interstate and international), and other Queensland public sector agencies on intergovernmental matters of national or international significance.</p> <p>Significant advice includes, but is not limited to:</p> <ul style="list-style-type: none"> • high-level coordination issues such as the Department of the Premier and Cabinet coordination of Queensland Government submissions to national inquiries and investigations (e.g. Royal Commissions) on issues relevant to Queensland • issues with far reaching implications for whole-of-government or cross portfolio administration, such as tax reform and federation reform white paper processes • issues with far reaching social, economic or international implications • issues concerning key government initiatives • precedent matters • successful nominations for honours and awards in the Australian honours system 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • Commonwealth-state funding agreement negotiations • major machinery-of-government changes • advice perceived as controversial or relating to matters attracting media attention or public debate. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • copies of cabinet submissions • policy proposals • approved policies. <p>*See Appendix: Definition of Significant versus Other</p>	
1413	<p>Intergovernmental advice – other~</p> <p>Records relating to advice provided on intergovernmental matters which do not have international or national significance and not covered under authorisation 1412.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • Local Government annual reports. <p>~See Appendix: Definition of Significant versus Other</p>	10 years after business action completed.
1414	<p>Commonwealth taxation compliance</p> <p>Documents relating to whole-of-government compliance with commonwealth taxation including compliance certificates and tax equivalents regimes.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • compliance certificates. 	30 years after business action completed.
1415	<p>Commonwealth taxation rulings</p> <p>Documents relating to requests for the Australian Taxation Office (ATO) to issue public or private rulings on taxation matters, including responses from the ATO.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • briefing notes • correspondence. 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
AGREEMENTS		
<i>The activity associated with the negotiation, establishment, management and review of intergovernmental agreements, treaties and national action plans. Includes provision of advice on the terms of agreements, mandatory reporting on agreements, authorisation by the Premier to sign on their behalf and the coordination of funding.</i>		
1416	<p><i>Funding agreements and specific purpose payments</i></p> <p>Records relating to negotiation, establishment, maintenance and review of intergovernmental and local government funding agreements. Examples include the implementation of goods and services tax, the Henry tax review and health reform agreements. Records associated with the analysis, monitoring and provision of advice on specific purpose payments (SPPs).</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • implementation reports • decisions • agreements. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1417	<p><i>Intergovernmental agreements and arrangements</i></p> <p>Records relating to the negotiation, establishment, maintenance and review of intergovernmental agreements and high-level intergovernmental arrangements between the Queensland Government and governments of other jurisdictions. Includes the Queensland Government's consideration of whether to adopt treaties between the Commonwealth and international governments. It also includes records relating to the broad reform agenda undertaken by the Council of Australian Governments (COAG).</p> <p>Intergovernmental arrangements include, but are not limited to:</p> <ul style="list-style-type: none"> • national partnership agreements • COAG agreements • instruments • principles and procedures for Commonwealth–state consultation for the negotiation and implementation of international treaties and agreements • competition reforms • best practice regulation. <p>Records may include, but are not limited to:</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • presentations • research papers • certification of Queensland's third party access regime • correspondence • economic modelling • funding arrangements • health issues • infrastructure regulation • institutional arrangements • meetings • minutes to the treasurer • reference material • reports. <p>See authorisation 1360 for other significant agreements.</p>	
<p>COMMITTEES</p> <p><i>The activities associated with the management and facilitation of intergovernmental committees, councils and working groups at which the Queensland Government is represented. Includes the appointment of members, terms of reference, establishment, proceeding, minutes, reports and agendas. See the General Retention and Disposal Schedule for records relating to meetings of other committees, taskforces or working groups.</i></p>		
1418	<p><i>Intergovernmental working group and committee meetings</i></p> <p>Records relating to Queensland's representation on high-level intergovernmental working groups and committees as well as councils between Queensland and other states, territories and/or the commonwealth dealing with key issues crossing Australian jurisdictional lines. Includes meetings and working groups related to the Council of Australian Governments (COAG) reform agenda.</p> <p>High level Intergovernmental committees include, but are not limited to:</p> <ul style="list-style-type: none"> • Council of Australian Governments (COAG) • Council for the Australian Federation (CAF) • Joint Standing Committee on Treaties (JSCOT) • ministerial councils, standing committees or select committees. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • documents establishing committees, such as terms of reference and membership records • agenda, attachments and minutes • committee/council reports • recommendations • reports • supporting documents such as briefing notes and discussion papers. <p><i>See authorisation 1420 for records relating to master set of meeting papers where the agency has the administrative role or acts as secretary.</i></p>	
1419	<p>Committee arrangements</p> <p>Records relating to the administrative arrangements made for the conduct of high-level intergovernmental committees.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • agendas • minutes • related papers. 	5 years after business action completed.
<p>MEETINGS</p> <p><i>The activities associated with gatherings held to formulate, discuss, update or resolve issues and matters relating to inter-government relations.</i></p> <p><i>Includes:</i></p> <ul style="list-style-type: none"> • interstate forums • local government committees • conferences. <p><i>See the General Retention and Disposal Schedule for records relating to routine meetings and meetings of other committees, taskforces or working groups.</i></p>		
1420	<p>Master set meeting papers – agency as secretariat</p> <p>Master set of minutes, agenda papers, summaries of proceedings, published papers, reports, submissions and other meetings relating to inter-governmental relations where the agency has the administrative role or acts as secretary.</p> <p>Records may include, but are not limited to:</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • agendas • minutes • related papers. <p><i>See authorisation 1418 for records relating to intergovernmental working group and committee meetings.</i></p>	
<p>SUBMISSIONS <i>The preparation and submission of a statement (report, statistics etc.) supporting a case or opinion on behalf of the government.</i> <i>Includes submissions to:</i></p> <ul style="list-style-type: none"> • Commonwealth Grants Commission • Loan Council • Commonwealth authorities • Commonwealth parliamentary inquiries • inquiries (established by the Commonwealth). <p><i>See the General Retention and Disposal Schedule for submissions to the federal government and Queensland cabinet.</i></p>		
1421	<p><i>Commonwealth Grants Commission (CGC) review submissions</i> Materials submitted to the CGC including original research, analysis, and final submissions. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research papers • copies of cabinet submissions • reports • discussion and information papers (and responses from treasury) • expenditure assessments • factors assessments • revenue assessments • annual updates. 	Permanent. Transfer to QSA after business action completed.
1422	<p><i>Submissions regarding major policy decisions and funding issues</i> Submissions and supporting documentation relating to major policy decisions and funding issues between the Commonwealth and the state of Queensland. Submissions will include appointments to the CGC.</p>	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • policy proposals • briefing notes • copies of Cabinet submissions. 	
1423	<p><i>Supporting documentation and administration for submissions</i> Source documents not included in submissions and other records relating to the administration and coordination of the submission process. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • internal reports and briefings • consultants' reports • copies of other states submissions • draft submission material. 	15 years after business action completed.

INVESTIGATIONS AND COMPLIANCE

The function of conducting investigations into the affairs and activities of customers and clients to determine their level of compliance with the various acts and regulations administered by commissioners within Queensland Treasury which includes the Office of State Revenue.

Disposal authorisation	Description of records	Retention period & trigger
CAMPAIGNS <i>The activity of planning an organised series of structured investigations targeting groups, industries and media identified sources to ensure compliance with the revenue acts and regulations.</i>		
1424	<p>Investigation campaigns</p> <p>Information collection for a particular campaign which may include media information, industry specific information or information from other external sources.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • collation of sources such as data spreadsheets, e.g. first home owners grant investigation • the process of planning audits and campaigns for the upcoming financial year • the annual investigation program. 	7 years after business action completed.
CASES <i>The activity of individually managing a client's compliance to the revenue acts and regulations.</i>		
1425	<p>Case files containing litigation – significant*</p> <p>Client case files, including litigation/appeals that set a precedent and/or result in changes to agency policy.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • advice • reports • appeals. <p>*See Appendix: Definition of Significant versus Other</p>	Permanent. Transfer to QSA after business action completed.
1426	<p>Case files containing litigation – other~</p> <p>Client case files containing litigation/appeal matters, not covered by authorisation 1425.</p>	12 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • advice • reports • appeals. <p>~See Appendix: Definition of Significant versus Other</p>	
1427	<p>Case files – other~</p> <p>Client case files where files do not contain litigation or appeal matters.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence • advice • reports • appeals. <p>~See Appendix: Definition of Significant versus Other</p>	5 years after business action completed.
<p>INVESTIGATIONS (FIELD WORK)</p>		
<p><i>The activity of appointing, providing a record of instrument and associating powers to an investigator to enable them to carry out investigations, entering premises, use of warrants and the seizure of information and or other material that is contained in the warrant.</i></p>		
1428	<p>General powers of investigators – significant* cases</p> <p>Records to the instrument of appointment, provisions about requiring information, documents and applications. General powers to enter places and associated recording documents.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • receipting • evidence certificates • assessments signed by the Commissioner. <p>*See Appendix: Definition of Significant versus Other</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1429	<p>General powers of investigators – other~ cases</p> <p>Records to the instrument of appointment, provisions about requiring information, documents and applications, not covered by authorisation 1428. General powers to enter places and associated recording</p>	7 years after expiry, lapsing or termination of the arrangement.

Disposal authorisation	Description of records	Retention period & trigger
	<p>documents including receipting, and recording damage evidence certificates and assessments signed by the Commissioner.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • receipting • evidence certificates • assessments signed by the Commissioner. <p>~See Appendix: Definition of Significant versus Other</p>	
<p>LIAISON</p> <p><i>The activities associated with maintaining regular general contact between the department and other offices of state government (reciprocal rights), and other public and private sector organisations. Includes sharing information, advice, discussions and formalised documents regarding information exchange (Memoranda of Understanding – MOU's).</i></p> <p><i>See the General Retention and Disposal Schedule for records relating to agreements about the performance of public authority functions between the treasury and other government entities such as banks, ATO, QCAT WorkCover, local councils, Department of Natural Resources and Mines, Department of Agriculture, Fisheries & Forestry, port authorities, freight authorities, customs.</i></p>		
1430	<p><i>Reciprocal investigation arrangement</i></p> <p>Records of application from the Commissioner to a corresponding Commissioner making reciprocal investigation arrangements under a recognised law.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • applications • minutes of meetings. 	7 years after expiry, lapsing or termination of the arrangement.
1431	<p><i>Liaison with external agencies for data collection</i></p> <p>Records of conversation, applications for information, with external agencies such as banks, ATO, QCAT WorkCover, local councils, etc.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • applications • minutes of meetings • reports. 	7 years after business action completed.

PENALTIES ENFORCEMENT

The function of penalties enforcement is to maintain the integrity of fines as a viable sentencing or punitive option for offenders, and by defining the process, fines and other penalties may be enforced.

Disposal authorisation	Description of records	Retention period & trigger
<p>ENFORCEMENT</p> <p><i>The activity of enforcement begins with the default of the infringement notice and the subsequent issue of an enforcement order. It includes obligations and options for the alleged offender, actions if the enforcement order defaults, and cancellation of the enforcement order.</i></p>		
1432	<p><i>State Penalties Enforcement Registry (SPER) register</i></p> <p>Entries made in the State penalties enforcement register on the registration, collection and enforcement of unpaid fines and court orders in Queensland.</p> <p>Information contained in the register may include, but is not limited to:</p> <ul style="list-style-type: none"> • particulars of an order, warrant and notice • payment details • enforcement action taken • contact details • actions taken to withdraw an infringement notice, breach a fine option order, cancel an enforcement order and requests from reciprocating courts to enforce fines payable. 	7 years after Debtor becomes inactive.
1433	<p><i>Correspondence (outgoing)</i></p> <p>Records (documents) relating to correspondence produced by SPER relating to the collection and enforcement of unpaid fines and court orders in Queensland. Information from the correspondence is captured in the Register.</p> <p>Records (documents) may include, but not limited to:</p> <ul style="list-style-type: none"> • applications • account reminders • payment plans • orders, notices or warrants. 	2 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<i>See 1073 in the General Retention and Disposal Schedule for records relating to customer enquiries and complaints.</i>	
COMMERCIAL CLIENT MANAGEMENT		
<i>The activity of creating and managing business relationships with commercial clients. Includes service agreements and supporting records, liaison with commercial clients, monitoring and managing feedback received from commercial clients, and reporting to individual commercial clients.</i>		
1434	<p>Whole-of-government clients</p> <p>Records around the establishment and ongoing management of relations with individual whole-of-government clients under agreements executed as simple contracts.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • service level agreements (simple contracts) • minutes of meetings • correspondence • performance reports provided to commercial clients against service level agreements • client specific business plans and proposals. 	12 years after business action completed.

REVENUE MANAGEMENT

The function of revenue collection from the processing and analytics of client returns and lodgements, determining liability and processing payments for all forms of revenue collection. Includes payroll tax, land tax, royalties, duties and grants.

Disposal authorisation	Description of records	Retention period & trigger
CLIENT REGISTRATION <i>The activities involved in registering details and information on clients and their agents, to enable identification and collection of revenue.</i>		
1435	<p><i>Client registration data</i> Records or information that enables a client to be placed into the Revenue Management System (RMS) for assessment and payment of taxes and subsidies. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • client registration forms. 	5 years after business action completed.
1436	<p><i>Registration as an employer for payroll tax purposes</i> Records or information that enables a client to be placed into the RMS as an employer. Includes record of notice by the Commissioner to the person, amendments and cancellations. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • employer registration forms. 	5 years after deregistration of the employer.
1437	<p><i>Designated group employer (DGE) for payroll tax purposes</i> Records by instrument of writing by the Commissioner to designate a member of the group a DGE and conversely revoke it. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • presentations • procedure documents. 	5 years after deregistration of the employer.
DEBT MANAGEMENT <i>The activity of recovery of outstanding taxes, grants and subsidies.</i>		

Disposal authorisation	Description of records	Retention period & trigger
1438	<p><i>Debt recovery records</i></p> <p>Records relating to the recovery of debt involving the following revenue streams:</p> <ul style="list-style-type: none"> • duties • payroll tax • land tax • royalties • gaming machine tax • fuel subsidy • all grants. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • procedure documents • correspondence. 	7 years after the end of financial year to which the records relate.
<p>EXEMPTIONS</p> <p><i>The activity of providing financial benefits to individuals and businesses, usually in the form of exemptions, deductions, rebates and reduced rates. See authorisation 1374 Funds Management-Applications for subsidies, rebates or grants.</i></p>		
1439	<p><i>Duties exemptions</i></p> <p>Records relating to application and decisions for exemption under the <i>Duties Act 2001</i>.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • applications for concession for first home • applications for exemption by the Commissioner of the Office of State Revenue • applications for concession for superannuation • forfeiture orders • applications for exemption of Land Tax under the <i>Land Tax Act 2010</i> • applications for exemption of mining and petroleum duties under <i>Petroleum (Submerged Lands) Act 1982</i> (to the extent that it is relevant to royalties); <i>Petroleum Act 1923</i> (to the extent that it is relevant to royalties); <i>Petroleum and Gas (Production and Safety) Act 2004</i> (to the extent that it is relevant to royalties); <i>Petroleum and Gas (Production and Safety) Regulation 2004</i> (to the extent that it is relevant 	5 years after deregistration of the client.

Disposal authorisation	Description of records	Retention period & trigger
	<p>to royalties); <i>Mineral Resources Act 1989</i> (to the extent that it is relevant to royalties); Mineral Resources Regulation 2003</p> <ul style="list-style-type: none"> • papers relating to the development and management of the South Bank Corporation Area under the <i>South Bank Corporation Act 1989</i>. 	
1440	<p><i>Payroll exemptions</i> Records relating to application and decisions for exemption under the <i>Payroll Tax Act 1971</i>. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • applications for parental, adoption or surrogacy leave • applications for exemption of Queensland Country Women's Association (QCWA) wages • papers of services performed or rendered entirely in another country. 	5 years after deregistration of the client.
1441	<p><i>Land tax exemptions</i> Records relating to application and decisions for exemption under the <i>Land Tax Act 2010</i>. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • applications for partial exemptions if land used for non-exempt purpose • applications from charitable institutions • papers for other exemptions under Part 6 Division 3 <i>Land Tax Act 2010</i>. 	5 years after deregistration of the client.
1442	<p><i>General exemptions from petroleum royalty</i> Records proving exemption from the requirement to pay petroleum royalty in accordance with relevant legislation. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • draft rulings • briefing notes • record on notice of minister's satisfaction • exemption for production testing. <p>See 1456 for records relating to significant or controversial exemptions from the requirement to pay royalties. See 1457 for records relating to royalty payments, assessments and reassessments.</p>	7 years after deregistration of the client.

Disposal authorisation	Description of records	Retention period & trigger
<p>OBJECTIONS AND APPEALS <i>The activity concerned with a taxpayer's (individual or business) formal opposition to an assessment or a decision and lodgement of a written objection.</i></p>		
1443	<p>Objections Records relating to an objection lodged under Part 6 of the <i>Taxation Administration Act 2001</i>, regarding the payment of taxes. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reviews • correspondence. <p><i>See authorisations 1444 and 1445 for appealed objections.</i></p>	5 years after business action completed.
1444	<p>Appeals – significant * Records relating to an appeal lodged under Part 6 of the <i>Taxation Administration Act 2001</i>, regarding the payment of taxes. The notice of appeal is filed with the Supreme Court or QCAT. Written notice of appeal is given to the Commissioner after the appeal is filed. Significant appeals may include but are not limited to:</p> <ul style="list-style-type: none"> • appeals that significantly impact on provision of service and or the collection of revenue • appeals that change policy and or regulations • appeals that set a precedent. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • notices • correspondence. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	Permanent. Transfer to QSA after business action completed.
1445	<p>Appeals – other~ Records relating to an appeal lodged under Part 6 of the <i>Taxation Administration Act 2001</i>, regarding payment of taxes. The notice of appeal is filed with the Supreme Court/QCAT. Written notice of appeal is given to the Commissioner after the appeal is filed. These are appeals not covered by authorisation 1444. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • notices 	5 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • correspondence. <p>~See <i>Appendix: Definition of Significant versus Other</i></p>	
<p>PROCEDURES <i>Standard methods of operating laid down by an organisation according to formulated policy.</i></p>		
1446	<p><i>Procedures and procedure manuals</i> Master copies of procedures and procedure manuals specifically relating to revenue assessment and processing activities. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • significant drafts • final manuals. 	Permanent. Transfer to QSA after business action completed.
1447	<p><i>Duplicate copies of procedures and procedure manuals</i> Duplicate copies of procedures and procedure manuals specifically relating to revenue assessment and processing activities. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • procedure documents. 	Until business action completed.
1448	<p><i>Development of procedures</i> Records relating to the formulation and implementation of procedures. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • minutes of meetings • research notes • briefing notes. 	10 years after business action completed.
<p>PROCESSING <i>The general activity of processing financial transactions with clients and agents from whom OSR collects revenue. Includes records of lodgement, payments, refunds, remittances, returns, assessments, estimates, impressed document transactions.</i></p>		

Disposal authorisation	Description of records	Retention period & trigger
1449	<p><i>Gaming tax processing</i> Primary evidence records relating to the collection and recording of various gambling tax revenue. Collection includes:</p> <ul style="list-style-type: none"> • gambling taxes • gaming machine taxes • levies. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • presentations • correspondence • assessment forms. 	7 years after the financial year to which the records relate.
1450	<p><i>Land tax applications – successful</i> Records relating to processing land tax applications under various forms. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • cases • business plans • correspondence. 	10 years after business action completed.
1451	<p><i>Land tax applications – unsuccessful</i> Records relating to processing land tax applications under various forms, where an application has been unsuccessful. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • cases • correspondence. 	2 years after business action completed.
1452	<p><i>Land tax returns and reassessment</i> Records relating to processing land tax returns and reassessments. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working papers relating to initial returns and reassessments 	7 years after the financial year to which the records relate.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • variation returns • correspondence • payment options reports • deferred payment reports. 	
1453	<p><i>Duties returns, applications and reassessment including self-assessment</i></p> <p>Duties returns and reassessments relating to:</p> <ul style="list-style-type: none"> • duties payable for trust acquisition or surrender • transfer duty for deeds of grant and particular freeholding leases • landholder duty and corporate trustee duty • corporate trustee duty • stamp duty • mortgage duty and mortgage trustee duty • vehicle registration duty • insurance duty. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working papers relating to initial returns and reassessments • variation returns • correspondence • payment options returns • deferred payments returns • self-assessment transaction statements • notices of registration (for self-assessment). 	7 years after the financial year to which the records relate.
1454	<p><i>Duties payable on farm-in agreements</i></p> <p>Records of farm-in agreement entered into by a farmer and another person (the farmee) in relation to an exploration authority.</p> <p>Records may include, but are not limited to:</p>	7 years after the expiry or termination of the agreement.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • agreements • expenditure reports • lodgement returns and reassessments • working papers relating to initial returns and reassessments • variation returns • correspondence. 	
1455	<p><i>Payroll tax payment, assessment and reassessment</i></p> <p>Records of primary evidence relating to the investigation, assessment, reassessment and payment of payroll tax.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence and decisions • working papers • periodic and annual returns from the employer • payment batches • fixed period deductions • statistics • claims under state rebate schemes. 	5 years after business action completed.
1456	<p><i>Ministerial determinations in relation to royalty coordinated projects</i></p> <p>Records of gross value royalty decisions or petroleum royalty decisions made by the Minister (or delegate) in relation to coordinated projects. Includes significant and controversial exemptions.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • gross value royalty decisions and petroleum royalty decisions • correspondence • working papers. <p>See 1442 for records relating to general exemptions from petroleum royalty.</p> <p>See 1457 for records relating to royalty payments and assessments.</p>	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
1457	<p><i>Royalty payment, assessment and reassessment</i></p> <p>Records of primary evidence relating to the assessment, reassessment and payment of royalty returns (including for coordinated projects).</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • gross value royalty decisions and petroleum royalty decisions (other than those referred to in 1458) • correspondence (other than those referred to in 1458) • working papers (other than those referred to in 1458) • royalty returns • financial records managing refunds and credits of royalty • royalty estimate notice. <p>See 1456 for records relating to significant and controversial exemptions and 1442 for records relating to general exemptions.</p>	7 years after the financial year to which the records relate.
1458	<p><i>Royalty payments to Aboriginal and Torres Strait Islander</i></p> <p>Records around disbursements to Aboriginal and Torres Strait Islanders. Records of those people affected by the activities that the royalties are related to including applications for the benefits to be received. Excludes records contained in authorisation 1459.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • correspondence • audit summaries. 	Permanent. Transfer to QSA after business action completed.
1459	<p><i>Rates of royalty</i></p> <p>Records of how rates of royalty are calculated.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working papers. 	Permanent. Transfer to QSA after business action completed.
1460	<p><i>Royalty payments to Commonwealth</i></p> <p>Records relating to payments to the Commonwealth of a percentage of royalties as per the <i>Offshore Minerals Act 1998</i>.</p>	7 years after the financial year to which the records relate.

Disposal authorisation	Description of records	Retention period & trigger
	<p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • correspondence • audit summaries. 	
<p>REVENUE ANALYTICS <i>The activity of data matching, interrogation, analysis and research of OSR revenue records.</i></p>		
1461	<p>Research Reference files on investigations, resulting from media articles or informants, which have been finalised without referral to other branches and marked “no further action”. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research notes. 	Until business action completed.
<p>REPORTING <i>The activities 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.</i></p>		
1462	<p>Reporting – significant* Major reports prepared by the business about core business. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • copies of cabinet submissions • briefing notes. <p>*See <i>Appendix: Definition of Significant versus Other</i></p>	Permanent. Transfer to QSA after business action completed.
1463	<p>Reporting – other~ Revenue stream reporting to Treasury about core business, not covered by authorisation 1462. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • draft reports • working papers. 	7 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	~See <i>Appendix: Definition of Significant versus Other</i>	

STATE BUDGET AND FISCAL MANAGEMENT

The function of managing the state budget and the overall promoting of sound economic, fiscal and social outcomes across the Queensland Government to improve the quality and availability of community services and to support the growth of the Queensland economy. Includes the provision of strategic policy and advice, including the provision of Public Private Partnership's advice, research and analysis, evaluation, development, implementation, risk and financial management and monitoring and reporting actual performance against budget monitoring.

See the General Retention and Disposal Schedule for records relating to the development, review and promulgation of government policy and guidelines.

See the General Retention and Disposal Schedule for records relating to the development of legislation, and changes (actual or proposed) to legislation.

Disposal authorisation	Description of records	Retention period & trigger
<p>ADVICE <i>The activities associated with providing formal responses or offering opinions to the Treasurer, Ministers and agencies. Includes financial advice, position papers, briefings, discussion papers, proposals, reviews, submissions and Cabinet in Confidence documents.</i></p>		
1464	<p><i>Policy advice – significant*</i> Treasury advice relating to the development of policies and programs by other agencies which may be controversial or otherwise of interest to the public. Communication of Treasury policies and programs that may be controversial, of major interest to the public or which will result in major changes to the Queensland Government's activities. Significant advice includes, but is not limited to:</p> <ul style="list-style-type: none"> • establishment of new agencies, authorities or bodies • establishment and management of policy in relation to whole-of-government financial management schemes • state/commonwealth agreements • native title • Aboriginal and Torres Strait Islander affairs • infrastructure projects and other capital works • pilot projects that may lead to state-wide programs • reviews of major government programs or bodies including privatisation and corporatisation • industry assistance • large-scale environmental protection issues, e.g. marine parks, land care plans, coal seam gas etc. 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • export agreements • infrastructure projects with treasury input • authorisations to enter into financial arrangements (e.g. SBFA Act approvals) • regional economic development • natural disasters • major events (e.g. Commonwealth Games, Expo) • whole-of-government schemes. <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • native title claims • reviews • advice • agreements • reports. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	
1465	<p><i>Policy advice – other~</i></p> <p>Treasury advice relating to other policies, guidelines and programs not covered in authorisation 1464. Includes participation in agency committees and conferences.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • accounting policy advice • minutes of meetings. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	12 years after business action completed.
1466	<p><i>Budget advice</i></p> <p>Records relating to detailed advice and reports, including where provided by consultants, concerning matters of significance relating to the state budget, mini budgets, and mid-year reviews.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice • reports 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • mid-year reviews • policy guidelines • representations. 	
<p>AGREEMENTS <i>The activities associated with the establishment, maintenance, review and negotiation of agreements.</i></p>		
1467	<p><i>Charter of fiscal responsibility</i> Records relating to the development and approval of the charter of fiscal responsibility. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • consultation papers • reports to the legislative assembly on outcomes on objectives in the charter • copy of charter of fiscal responsibility tabled in Parliament. 	Permanent. Transfer to QSA after business action completed.
<p>ALLOCATIONS AND PAYMENTS <i>The process of assigning and paying monies to general government agencies. Includes monitoring and reporting on allocations.</i></p>		
1468	<p><i>Appropriation act submissions</i> Records relating to appropriation acts submissions. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • supporting documents • working documents. 	Permanent. Transfer to QSA after business action completed.
1469	<p><i>Payments documentation and reporting</i> Records relating to the making of payments from the consolidated fund to departments, the legislative assembly and parliamentary service including reporting of actual payments through the Consolidated Fund Financial Report (CFFR). Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • allocations • reports. 	7 years after the financial year to which the records relate.

Disposal authorisation	Description of records	Retention period & trigger
1470	<p>Registers for financial delegations</p> <p>The register maintaining the financial delegations and Treasurer approvals for whole-of-government. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • registers • briefing notes. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
<p>BUDGETING</p> <p><i>The process of planning the use of expected income and expenditure for the state over a specified period.</i></p>		
1471	<p>Significant state estimates for expenditure</p> <p>Records relating to estimates for expenditure on approved policy proposals or programs where detailed justification and background is provided and have significant state impact. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • forward plans • project plans • estimates • departmental statements. 	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>
1472	<p>Budget work up</p> <p>The process of working up budget estimates. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • working papers • evaluations. 	<p>12 years after the financial year to which the records relate.</p>
<p>FISCAL MONITORING & REPORTING</p> <p><i>Monitoring, analysis and reporting on the actual financial and non-financial performance of agencies against budget and other performance indicators.</i></p>		
1473	<p>Reporting on charter of fiscal responsibility</p> <p>Reports to the Queensland Legislative Assembly on outcomes on objectives in the Charter. Records may include, but are not limited to:</p>	<p>Permanent.</p> <p>Transfer to QSA after business action completed.</p>

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • reports • charters. 	
1474	<p><i>Budgetary reports</i> Reports prepared for the treasurer or external bodies on the state and mini-budgets and mid-year reviews. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • consolidated state balance sheet • board reports. 	<p>Permanent. Transfer to QSA after business action completed.</p>
1475	<p><i>Agency monitoring</i> Monitoring of government agencies activities in relation to fiscal performance and value for money in service delivery. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports on monthly actuals • acquisition statements. 	<p>7 years after the financial year to which the records relate.</p>
1476	<p><i>Monitoring and reporting actual performance</i> Other reports prepared for the state and mini budgets and mid-year reviews. Includes the records relating to the development of the Report on State Finances (ROSF). Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • proposals • assessments • discussion papers. 	<p>7 years after the financial year to which the records relate.</p>

STATISTICAL RESEARCH

The function of providing a broad range of statistical services to support stakeholders' evidence base for policy evaluation and performance. Providing data, information and analysis for population dynamics and forecasts, residential dwelling activities and urban land supply and coordinating the activities of key statistics providers to establish and maintain an integrated statistical service across governments.

The work of the Queensland Government Statistician's Office (QGSO) is governed by several pieces of legislation that have a direct bearing on its statistical activities and functions. The most important of these is the Statistical Returns Act 1896 (Qld) (the Act), which facilitates the collection of official statistics by the Queensland Government statistician.

All information collected by QGSO is bound by the secrecy provisions of the Act. This prohibits any person divulging or communicating any information obtained under the Act except in accordance with a direction from the Queensland Government statistician.

Disposal authorisation	Description of records	Retention period & trigger
<p>DATA ANALYSIS <i>The activity of providing simple and complex analyses of data.</i></p>		
1477	<p><i>Experimental design, analysis and sampling</i> Providing advice and analysis of experimental design and sample size selection, analysis of large collections of data to find relationships, including exploratory data analysis, statistical analysis, multivariate analysis and spatial analysis. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • sampling data spread sheets. 	10 years after business action completed.
<p>DATA AND INFORMATION DISSEMINATION <i>The activity of providing information and data dissemination services. Data sources include Australian Bureau of Statistics, other commonwealth agencies, state government agencies and non-government providers.</i> <i>See General Retention and Disposal Schedule for records relating to maintenance of the website.</i> <i>See General Retention and Disposal Schedule for records relating to requests for statistics.</i></p>		
1478	<p><i>Data extraction tool development and commission</i> The development, maintenance and commissioning for use of data extraction tools such as the Queensland regional database. Records may include, but are not limited to:</p>	10 years after the tool is superseded or decommissioned.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • correspondence • working documents • procedure documents. 	
1479	<p><i>School catchment data</i> Geocoding of state school student home addresses and maintenance of school catchment areas. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • presentations • reports. 	10 years after business action completed.
1480	<p><i>Information briefs</i> Development and drafting of information briefs. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • copies of briefing notes. 	7 years after business action completed.
1481	<p><i>Statistical collections</i> Records relating to statistical collections such as the Q150 statistical collection and other collections of cultural and historical significance. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • official surveys • reports • advice. 	Permanent. Transfer to QSA after business action completed.
1482	<p><i>Research collaboration – significant*</i> Research collaboration with local universities, research institutions and in conjunction with other Queensland Government agencies that is significant to the state. Includes negotiation with data custodians; data linkage and production of datasets and data management. Records include, but are not limited to:</p> <ul style="list-style-type: none"> • developments of contracts and agreements • final reports 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • briefing notes. <p><i>*See Appendix: Definition of Significant versus Other</i></p>	
1483	<p>Research collaboration –other~</p> <p>Research collaboration with local universities, research institutions and in conjunction with other Queensland Government agencies, not covered by authorisation 1482. Includes negotiation with data custodians; data linkage and production of datasets and data management.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research notes • sample data spreadsheets. <p><i>~See Appendix: Definition of Significant versus Other</i></p>	7 years after business action completed.
<p>DATA MANAGEMENT</p> <p><i>The activity of managing data collections on behalf of other government agencies.</i></p>		
1484	<p>Data collections</p> <p>Data collections managed on behalf of other government agencies.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice • presentations. 	Until the collection, and responsibility for managing it, is formally passed to another agency.
1485	<p>Data collection management</p> <p>Records relating to coordinating the editing, coding and validation of, and reporting, from data collections managed on behalf of other agencies.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • test plans • advice • briefing notes. 	10 years after business action completed.
1486	Classification and standard development	Permanent.

Disposal authorisation	Description of records	Retention period & trigger
	Development of standards including classifications and counting rules. Records may include, but are not limited to: <ul style="list-style-type: none"> • memoranda of understanding • correspondence. 	Transfer to QSA after business action completed.
DEMOGRAPHY <i>The activity of gathering and providing demographic data.</i>		
1487	<i>Demographic data collection</i> Records relating to the collection and analysis of demographic data. Records may include, but are not limited to: <ul style="list-style-type: none"> • reports • test plans • advice • briefing notes. 	10 years after business action completed.
1488	<i>Demographic data provision</i> Providing demographic data including population growth, migration flows, and journey-to-work flows. Records may include, but are not limited to: <ul style="list-style-type: none"> • advice • demographic data spreadsheets. 	Permanent. Transfer to QSA after business action completed.
ABORIGINAL AND TORRES STRAIT ISLANDER STATISTICS <i>Provision of statistical advice and information about Queensland's Aboriginal and Torres Strait Islander peoples.</i>		
1489	<i>Aboriginal and Torres Strait Islander statistical analysis</i> Collating and reporting on Aboriginal and Torres Strait Islander statistics to provide an evidence base for decision making. Records may include, but are not limited to: <ul style="list-style-type: none"> • advice on statistical indicators 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> evaluation frameworks. 	
1490	<p><i>Aboriginal and Torres Strait Islander statistical liaison</i> Records documenting working in partnership with other government agencies to improve data collection. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> reports test plans advice briefing notes. 	10 years after business action completed.
<p>PROJECTIONS AND FORECASTS <i>Production of constructs models of systems and projects data, including population, households and dwellings, and school enrolments.</i></p>		
1491	<p><i>Projection development</i> Production of official population, household and dwelling projections for Queensland including the production of a five-year forecast of student numbers for individual primary and secondary state schools. The process also includes the development of annual estimates relating to populations; resident and non-resident populations; resident population projections; and non-resident workforce projections. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> presentations advice. 	10 years after business action completed.
1492	<p><i>Final forecasts and projections</i> Master copies of final student number forecasts and population, household and dwelling projections. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> access forms agreements approvals briefing notes. 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
<p>RESOURCE COMMUNITIES MONITORING</p> <p><i>The activity of monitoring the population and accommodation impacts of resource developments in Queensland. This involves the collection, analysis and reporting of population, workforce and accommodation data for the state's resource regions, collecting data directly from resource companies, accommodation providers and other sources on an annual basis.</i></p>		
1493	<p>Resource communities research</p> <p>Collection, analysis and reporting of population, workforce and accommodation data for the state's resource regions, including the Bowen Basin, Surat Basin, Galilee Basin and Gladstone region.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research notes • reports • advice. 	10 years after business action completed.
1494	<p>Accommodation information</p> <p>Information of the supply and take-up of accommodation in resource communities.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research notes • reports • advice. 	10 years after business action completed.
<p>STATISTICAL NETWORKS AND COORDINATION</p> <p><i>The activity of providing an integrated statistical service between Queensland Government agencies, and with the Australian Bureau of Statistics (ABS). For maintenance of the data smart system refer to the General Retention and Disposal Schedule.</i></p>		
1495	<p>Australian Bureau of Statistics (ABS) coordination</p> <p>Liaison and coordination with the ABS, including identifying and reviewing the statistical requirements of the Queensland Government and advice to the ABS on relevant issues.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • advice 	5 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> minutes of meetings. 	
1496	<p>Census promotion Records relating to the promotion of the national census of population and housing. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> presentations correspondence advice. 	2 years after business action completed.
1497	<p>Statistical network coordination Coordination of forums and networks to discuss statistical issues, increase the statistical ability of participants and coordinate ABS consultations. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> discussion papers correspondence. 	2 years after business action completed.
<p>STATISTICAL ADVICE AND REVIEW <i>The activity of providing simple and complex analyses of data to help explain what statistics actually say. It includes the provision of advice in relation to evaluations and performance measurement of government policies and programs.</i></p>		
1498	<p>Analysis reviews Reviews of analytical methods. May include but is not limited to provision of advice on the correctness of any description or interpretation of statistical testing results. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> correspondence reviews. 	10 years after business action completed.
1499	<p>Collection reviews Advice on developing and operating systems for the collection of data and other information. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> advice 	10 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
	<ul style="list-style-type: none"> • reviews • working papers. 	
1500	<p>Performance framework reviews</p> <p>Reviews and advice on performance frameworks, including identifying appropriate indicators and data sources, and advising on data quality, limitations and fitness for purpose of data.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice • reviews • presentations. 	10 years after business action completed.
1501	<p>Report and tender reviews</p> <p>Reviews of reports prepared by government agencies and advice on the best way to present data and other information, including maps, graphs and tables.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • statistical reports • publications • tender submissions • reports from contractors. 	10 years after business action completed.
1502	<p>Survey reviews</p> <p>Reviews of proposed or completed surveys conducted by government agencies, including design, level of statistical rigour and appropriateness of methodology.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reviews • correspondence. 	10 years after business action completed.
<p>SURVEYS</p> <p><i>The activity of providing surveys from conception through to final reporting.</i></p>		

Disposal authorisation	Description of records	Retention period & trigger
1503	<p>Survey design</p> <p>Conception and design of surveys.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • research notes • procedure manuals. 	5 years after business action completed.
1504	<p>Data collection</p> <p>Collection of data for surveys, whether through phone, email, mail, on-line or face-to-face, where quality assurance is carried out to ensure surveys are conducted appropriately.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reviews • quality assurance reports • advice. 	10 years after business action completed.
1505	<p>Survey reports</p> <p>Analysis and the preparation of reports on survey data.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • final report. 	7 years after business action completed.
1506	<p>Failure to disclose survey information under the Statistical Returns Act 1896</p> <p>Records relating to, and including any complaint from the government statistician, or another authorised person, in relation to any offence against the <i>Statistical Returns Act 1896</i>. Including documents relating to the production of a certificate, including the certificate, under the government statisticians hand in relation to possible prosecution under the Act.</p> <p>Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • cases • correspondence. 	7 years after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
<p>URBAN DEVELOPMENT RESEARCH <i>The activity of developing urban development spatial systems and methodologies to monitor the supply of residential land (broad hectare) and development activity indicators, including the provision of data and reports from these systems.</i></p>		
1507	<p><i>Spatial systems and methodologies development</i> Records relating to the design and maintenance of urban development spatial systems and methodologies to monitor the supply of residential land and development activity. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • statistical reports • advice • reviews • working papers. 	10 years after business action completed.
1508	<p><i>Urban development reporting</i> Provision of information to government relating to urban development. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • reports • briefing notes. 	10 years after business action completed.
1509	<p><i>Urban development enquiries</i> Responses to requests for information relating to urban development from members of the public or other organisations. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • correspondence. 	7 years after business action completed.

ACTUARIAL SERVICES

The function of providing actuarial services and advice to Queensland Government departments and agencies to enable the government and its agencies to understand and manage their long-term financial liabilities, such as superannuation, long service leave and insurance.

Disposal authorisation	Description of records	Retention period & trigger
<p>ACTUARIAL ANALYSIS <i>Using financial models to predict future situations, allowing for educated design of economic policies and strategies.</i></p>		
1510	<p><i>Final actuarial reports</i> Master copies of final reports provided to clients. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • final reports. 	Permanent. Transfer to QSA after business action completed.
1511	<p><i>Working documents</i> Working documents, models and drafts used in the preparation of final reports. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • significant drafts • research notes. 	24 years after business action completed.
<p>POLICY ADVICE <i>The activity relating to providing advice to formulation of policy about the core functional activities of a public authority for implementation across government.</i></p>		
1512	<p><i>Advice on policy development for government – actuarial services</i> Providing advice to formulation of policy about actuarial services for implementation across government. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • advice • reports • briefing notes. 	Permanent. Transfer to QSA after business action completed.

Disposal authorisation	Description of records	Retention period & trigger
<p>ESTABLISHMENT OF OFFICE <i>The activity of establishment or disestablishment of the Office of the State Actuary and the position of the State Actuary. Includes changes to the functions and responsibilities of the office.</i></p>		
1513	<p>Office of State Actuary establishment Records relating to the establishment and functions of the Office of the State Actuary including any changes to the functions of the office. Records may include, but are not limited to:</p> <ul style="list-style-type: none"> • Queensland Government gazettes • annual reports • legacy papers. 	<p>Permanent. Transfer to QSA after business action completed.</p>

LEGACY RECORDS

This section covers legacy records mainly for the Office of State Revenue (OSR), with other departmental items included. The date range for these records is 1862 to 2011.

Disposal authorisation	Description of records	Date range	Retention period & trigger
<p>DEBITS TAX ACT 1990 Records relating to the administration of the Debits Tax Act 1990.</p>			
1514	<p>Debits tax exemptions Requests received from financial institutions for exemptions regarding the collection of debits tax. The <i>Debits Tax Act Repeal Act 2005</i> commenced on 1 July 2005.</p>	Date range: 1 July 2005 to 30 June 2010	5 years after business action completed.
1515	<p>Debits tax administration Primary evidence records relating to the collection and administration of debits tax.</p>	Date range: 1 July 2005 to 30 June 2010	5 years after business action completed.
<p>CLIENT CONTACT CENTRE (CCC) Records relating to the administration and management of OSR's CCC.</p>			
1516	<p>Client contact centre audio tapes Audio tapes recording telephone calls made to the CCC. Only information on OSR services and functions is provided, not advice in any form. Tapes are used for short-term quality assurance purposes only.</p>		Retain until business action completed.
1517	<p>Client contact centre advice – significant* Records relating to the provision of information to clients which may have legal significance. <i>*See Appendix: Definition of Significant versus Other</i></p>		7 years after business action completed.

Disposal authorisation	Description of records	Date range	Retention period & trigger
1518	<p><i>Client contact centre advice – other~</i> Records relating to the provision of other information to clients, including the provision of information about routine and general matters. ~See Appendix: Definition of Significant versus Other</p>		2 years after business action completed.
<p>COMMUNITY AMBULANCE COVER (CAC) Records relating to the administration of the CAC.</p>			
1519	<p><i>Community ambulance cover agreements with electrical retailers</i> Records relating to agreements made with electrical retailers under the CAC scheme.</p>	Date Range: 2003 to 27 June 2011	12 years after business action completed.
1520	<p><i>Community ambulance cover appeals</i> Records relating to appeals under Part 9, Division 2 of the <i>Community Ambulance Cover Act 2003</i>. A written notice of appeal is filed at the Magistrates Court, with a copy of the notice given to the Commissioner. The Magistrates Court may confirm the decision, substitute another decision, substitute another decision or return the issue to the Commissioner with directions.</p>	Date Range: 2003 to 27 June 2011	5 years after business action completed.
1521	<p><i>Community ambulance cover objections</i> Records relating to written objections lodged with the Commissioner under Part 9 Division 1 of the <i>Community Ambulance Cover Act 2003</i>. Includes requisitions, determinations, and relevant forms, e.g. form 9. The Commissioner must give written notice of the decision to the objector and the relevant electricity retailer.</p>	Date Range: 2003 to 27 June 2011	5 years after business action completed.
1522	<p><i>Community ambulance cover exemptions</i> Records relating to recommendations provided to electricity retailers regarding exemption applications.</p>	Date Range: 2003 to 27 June 2011	5 years after business action completed.
1523	<p><i>Community ambulance cover advice – significant*</i></p>	Date Range: 2003 to 27 June 2011	7 years after business action completed.

Disposal authorisation	Description of records	Date range	Retention period & trigger
	Records relating to the provision of information to clients which may have legal significance. <i>*See Appendix: Definition of Significant versus Other</i>		
1524	Community ambulance cover advice – other~ Records relating to the provision of other information to clients, including the provision of information about routine and general matters. <i>~See Appendix: Definition of Significant versus Other</i>	Date Range: 2003 to 27 June 2011	2 years after business action completed.
1525	Research – community ambulance cover levy Records relating to research conducted in relation to the community ambulance levy, which are specific to OSR.	Date Range: 2003 to 27 June 2011	7 years after business action completed.
1526	Community ambulance cover database Records documenting issues relating to the community ambulance cover.	Date Range: 2003 to 27 June 2011	10 years after business action completed.
1527	Community ambulance cover electricity retailer returns Community ambulance cover returns and statistical records submitted by electricity retailers and maintained by OSR.	Date Range: 2003 to 27 June 2011	5 years after business action completed.
FUEL SUBSIDY SCHEME			
<i>Records relating to the administration of the Queensland fuel subsidy scheme excluding debt management, compliance and litigation records.</i>			
1528	Fuel subsidy scheme payment and assessment Primary evidence records relating to the assessment and payment of the Queensland fuel subsidy.	Date range: 1 November 1997 to 30 June 2009	5 years after business action completed.
1529	Fuel subsidy scheme application and registration Records relating to an application for registration/licencing under the fuel subsidy scheme.	Date range: 1 November 1997 to 30 June 2009	5 years after business action completed.

Disposal authorisation	Description of records	Date range	Retention period & trigger
1530	<p>Fuel subsidy scheme administration</p> <p>Records relating to the general administration and management of the Queensland fuel subsidy scheme (ceased and current).</p>	Date range: 1 November 1997 to 30 June 2009	5 years after business action completed.
1531	<p>Fuel subsidy scheme licensed users</p> <p>Records relating to active, ceased, and cancelled distributors, retailers, bulk end users and off road diesel users registered or licenced under the fuel subsidy scheme. Includes details on the retailer's change of name.</p>	Date range: 1 November 1997 to 30 June 2009	5 years after business action completed.
1532	<p>Fuel subsidy scheme appeals</p> <p>Records relating to internal reviews under Part 4 of the <i>Fuel Subsidy Act 1997</i>. A notice of appeal is filed at the Magistrates Court, with a copy of the notice provided to the Commissioner. The Magistrates Court may confirm the decision, substitute another decision or return the issue to the Commissioner with directions.</p>	Date range: 1 November 1997 to 30 June 2009	5 years after business action completed.
<p>GIFT & SUCCESSION DUTY ACT 1982</p> <p><i>Records relating to the collection and administration of the Act.</i></p>			
1533	<p>Succession duty</p> <p>Records relating to the collection of succession duty estate. Includes correspondence relating to the deceased, and the collection of money. Administrative arrangements to extinguish succession duty debts from 31 January 2003 approved in February 2003 by the Treasurer.</p>	Date range: February 2003 to January 2008	5 years after business action completed.
<p>RACING & BETTING</p> <p><i>Records on Racing and Betting from the Racing and Betting Act 1980.</i></p>			
1534	<p>Racing and betting records</p> <p>Records on racing and betting from the <i>Racing and Betting Act 1980</i>.</p>	Date range: 1980 to 1 July 2003	20 years after business action completed.

Disposal authorisation	Description of records	Date range	Retention period & trigger
TOBACCO PRODUCTS (LICENSING)			
<i>Administration of records relating to the Tobacco Products (Licensing) Act 1988 excluding debt management and compliance records.</i>			
1535	<i>Tobacco products – licensing</i> Primary evidence records relating to the licensing of tobacco wholesalers and retailer and the collection of license fees.	Date range: 1988 to 8 April 2011	5 years after business action completed.
1536	<i>Tobacco products – objections</i> Records relating to written objections to the Commissioner under Part 6 of the <i>Tobacco Products (Licensing) Act 1988</i> . The Commissioner must give a written notice of the decision to the objector.	Date Range: 1988 to 8 April 2011	5 years after business action completed.
1537	<i>Tobacco products – appeals</i> Records relating to appeals lodged under Part 6 of the <i>Tobacco Products (Licensing) Act 1988</i> . If aggrieved by the decision, the objector may make a written request to the Commissioner to treat the objection as an appeal and forward it to the Supreme Court.	Date Range: 1988 to 8 April 2011	10 years after business action completed.
Ad-hoc disposal decisions			
1538	Photographs of treasurers.	1862 – 1989	Permanent. Transfer to QSA after business action completed.
1539	History of treasury and personal histories.		Transfer to SLQ.
1540	Budget photographs.	1984 – 1984	Permanent. Transfer to QSA after business action completed.
1541	Stamps and seals.		Only transfer 'official seal' to QSA. The stamps to be disposed of.

Disposal authorisation	Description of records	Date range	Retention period & trigger
1542	Securities register – agreements, guarantees, indemnities, leases and financial guarantees.	1920 – 1996	Permanent. Transfer to QSA after business action completed – to be added to series 6707.
1543	Typescript lists of Commonwealth Bank of Australia savings bank investments; Queensland Government savings bank amalgamation; Queensland Government bank transfer investment agreements; loan payments to Queensland Government.	1921 – 1990	7 years after business action completed.
1544	Typescript lists of loan payment schedules, Commonwealth government instalments and commonwealth savings bank stock.	1967 – 2005	7 years business action completed.
1545	Manuscript lists of loan payment schedules, amounts authorised and particulars relating to the maturity of loans.	1924 – 1995	7 years business action completed.
1546	Manuscript loan issues register, listing amounts authorised and particulars of maturity of loans.	1919 – 1988	Permanent. Transfer to QSA after business action completed – to be added to series 6819.
1547	Manuscript loan act ledger listing balances of loans authorised under the <i>Loan Balances Diversion Act 1935</i> .	1935 – 1989	Permanent. Transfer to QSA after business action completed.
1548	Manuscript and typescript long term securities register, listing treasurer's cash balances and listing loans to local bodies.	1930 – 2010	7 years after business action completed.

Appendix: Definition of Significant Versus Other

* Significant

Significance may be determined by a number of factors:

- Department is the lead agency with another government agency or private organisation
- Substantial changes or influences government policy or direction
- Results in a significant government project or program
- Significant contribution to the body of knowledge on a particular subject
- Considerable economic impact (e.g. major government contracts, corporatisation of government assets)
- Notable environmental impact (e.g. drought, salinity, genetically modified crops, heritage buildings/places, world heritage listings, national parks/reserves)
- Extent of profound changes to lives of individuals, families or communities (e.g. Native Title)
- Public reaction or sensitivity
- Serious impact or consequence (e.g. deaths, a large case)
- Precedent setting prosecutions, court cases (e.g. first of its kind)

If on balance of the factors, the records represent significant issue/s, retain as “Significant”. If in doubt, seek advice or keep as default with review until more information becomes available.

Exception to Definition: “Significant includes” records or classes that are significant by default.

~ Other

Also known as non-State significant, not significant, minor, low value, low risk, routine, etc. Non-significance may be determined by a number of factors:

- Lesser in size, scope or importance
- Represents one individual’s opinion on topic of low value to community
- Not serious i.e. routine, duplicable, low value, short applicability, short term relevance
- Not resulting in changes to Government or agency policy, or minor changes only
- Not generating or outlaying significant funds
- Not substantial public interest in the context of the definitions of ‘significant’ above
- Low value to community
- Inconsequential or low risk if records not kept
- Minor operational details
- Routine matters
- Working papers, audio, video or other recordings used as working notes only

If on balance of the factors, the records represent non-significant issues, retain as “Other”. If in doubt, seek advice or keep as default with review until more information becomes available.