



ACT Revenue Office

Department of Treasury

Revenue Circular GEN008 Privacy

Circular history

Circular number	Issued date	Dates of effect		Status
		From	To	
GEN008	18 November 2008	18 November 2008	-	Current

Preamble

1. The Australian Capital Territory Government seeks to adhere to the Guidelines for Federal and ACT Government World Wide Websites developed by the Federal Privacy Commissioner.
2. The ACT Revenue Office has created a privacy statement to demonstrate its commitment to protecting personal privacy. The privacy statement applies to all users who access the revenue website at www.revenue.gov.au, as well as to the practices and protocols of the ACT Revenue Office.

Privacy Statement

3. All information collected by the ACT Revenue Office is protected by secrecy provisions in Acts administered by the Office and only used for the purposes of those Acts. In addition, personal information provided to the ACT Revenue Office is protected by the *Privacy Act 1988* (Cth). Information (including personal information) is not disclosed to any third party unless authorised by law or with the consent of the person involved.

Circular

4. This circular sets out the framework on which the ACT Revenue Office Privacy Statement is based.
5. The framework regulates the privacy practices and protocols of this Office.

Framework

6. The framework regulating how the ACT Revenue Office manages personal information is provided by:
 - (a) the ACT Government Full Privacy Statement;
 - (b) the *Privacy Act 1988* (Cth);
 - (c) the *Taxation Administration Act 1999*; and
 - (d) the *First Home Owner Grant Act 2000*.

ACT Government Privacy Statement

7. The Office of the Privacy Commissioner has issued a number of guidelines which apply to all Australian government departments and agencies. They are reflected in the ACT Government Full Privacy Statement, which provides details of the ways in which the Australian Capital Territory discharges its privacy obligations.

Privacy Act

8. The Privacy Act applies to the ACT and operates, so far as it can, concurrently with ACT laws providing for the disclosure or transfer of personal information.

9. The Privacy Act contains 11 Information Privacy Principles (IPPs) based on international OECD guidelines. The IPPs set out the purposes for which data and information can be used. Under the IPPS, the ACT Revenue Office must regulate:

- (a) collecting information and the purposes for which it is collected;
- (b) protecting, storing, using and disclosing the information it collects;
- (c) providing access to individuals for the information it collects;
- (d) maintaining records containing personal information; and
- (e) responding to requests to change personal information.

Taxation Administration Act

10. Part 9 of the TAA requires the ACT Revenue Office to respect the confidentiality of the information it obtains as a result of a **tax law**.

11. ACT tax Acts are defined as **tax laws** and include the *Duties Act 1999*, *Emergencies Act 2004*, schedule 1 (Ambulance levy), *Land Rent Act 2008*, *Land Tax Act 2004*, *Payroll Tax Act 1987*, *Rates Act 2004*, *Utilities Act 2000*, part 3A (Energy industry levy), and *Utilities (Network Facilities Tax) Act 2006*. As such, they are subject to the provisions of the TAA about the administration and enforcement of tax laws generally.

12. Section 95 of the TAA prohibits the ACT Revenue Office from making unauthorised records or disclosures of the information it obtains.

13. Section 98 of the TAA prohibits secondary disclosure of information obtained from a tax officer in accordance with the TAA.

14. Section 99 of the TAA restricts disclosures by a person who is or has been a tax officer from divulging protected information to a court unless the disclosure is necessary for the purpose of the administration or execution of a **tax law**.

15. However, section 96 and 97 of the TAA permit the ACT Revenue Office to disclose personal information in certain circumstances e.g. where the information disclosed:

- (a) does not identify a particular taxpayer or details of their personal affairs;
- (b) is in the public interest in relation to types of statistical information;
- (c) is disclosed with the consent of the person concerned;
- (d) relates to the administration of a tax law;
- (e) is required by law; or
- (f) is disclosed to an authorised government official: see s 97 (d) of the TAA.

16. The TAA also empowers ACT Revenue Office inspectors to exercise search and entry powers for purposes related to the administration or enforcement of a tax law, including of other jurisdictions. In such circumstances, an inspector may require the production of information and enter premises and seize documents.

17. Any thing obtained during an inspection or at the Commissioner's request can be kept:

- (a) for as long as it is reasonably necessary to enable it to be inspected;
- (b) if liable to tax — until the tax is paid; and
- (c) if required as evidence — until the legal proceeding is decided.

18. The TAA also authorises the ACT Revenue Office to share information with other jurisdictions for the purposes of investigating matters that relate to the administration or enforcement of tax laws.

First Home Owner Grant Act

19. Part 3 of the FHOG Act authorises the ACT Revenue Office to conduct inspections.

20. Section 50 of the FHOG Act provides that a person commits an offence if the person does something that discloses protected information (i.e. information about an applicant for a first home owner grant obtained while administering the FHOG Act) and is reckless about whether the information is protected information and about disclosing the information.

21. Section 50 does not apply if the information is disclosed:

- (a) under the FHOG Act or another Territory law;
- (b) in the exercise of a function under the FHOG Act or another Territory law;
- (c) in relation to the administration or enforcement of a corresponding law, or a law of the Commonwealth, a State or another Territory for the assessment or imposition of a tax;
- (d) with the consent of the person to whom the information relates or a person acting for that person;
- (e) for the purpose of a legal proceeding; or
- (f) as authorised by regulation.

Privacy practices and protocols

22. ACT Revenue Office staff and managers are required to comply with the Privacy Statement to protect the privacy of any personal information to which they have access. Privacy practices and protocols apply to assist officers to meet this requirement.

SIGNED

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