

# Revenue | Rulings

## Rights of access to records prepared for ATO purposes

Revenue Ruling GEN.008

Replaces Ruling GEN.004

### Preamble

This ruling replaces Revenue Ruling Gen.04, which has been withdrawn, and has effect both retrospectively and prospectively. The ruling clarifies the issue of State Revenue Office (SRO) access to Commonwealth taxation records and also identifies the practice taxpayers must allow if the records sought contain a tax file number.

The various Acts administered by the SRO give broad powers to authorised officers that enable full and free access to books, documents and other papers for the purpose of ensuring compliance with the provisions of State taxation legislation.

These powers of access include the right of access to records which are prepared for the purposes of complying with the Acts administered by the Commonwealth Commissioner of Taxation, for example, fringe benefits tax returns and income tax returns.

Some taxpayers and their representatives are uncertain whether access powers under the State taxation legislation extend to information prepared for legislation administered by the Commonwealth Commissioner of Taxation, particularly in relation to records containing tax file numbers.

### Ruling

In the performance of their duties, State Revenue Office authorised officers may examine documents prepared for Australian Taxation Office purposes which are held by someone other than the Commonwealth Commissioner of Taxation. The privacy and misuse of such information is protected by State and Commonwealth legislation. However, taxpayers and their representatives should ensure that tax file numbers on copies of documents provided to the officers are deleted or covered to avoid communication of these numbers to the State Revenue Office.

Please note that rulings do not have the force of law. Each decision made by the State Revenue Office is made on the merits of each individual case having regard to any relevant ruling. All rulings must be read subject to Revenue Ruling GEN.01.

**Commissioner of State Revenue**  
**January 1998**