

# Procedural Notes - Handling Tax File Numbers

## Background

Following the rejection of the Australia Card ID concept (mainly on privacy grounds), the Federal government introduced the Tax File Number (TFN) as a de facto universal ID for many areas. Because of the original sensitivities with the Australia Card, the TFN is hedged about by many privacy rules.

In particular, anyone dealing with TFNs must ensure that:

- the TFN is protected against loss, unauthorised access or disclosure, or use modification
- access to a TFN is restricted, as far as practicable, to those who need to work with it for authorised purposes
- TFNs are properly disposed of when no longer required.

## Scope of this Instruction

This note applies to handling of all documentation containing TFNs. Examples include:

- Proposals and Application forms
- TFN advice forms
- STPs & ROPNs
- Group Certificates
- Group Payment Advices (New member section)

## Procedures

**Access** must be restricted as far as possible. Store unactioned forms away from general view and lock them away overnight.

**Storage** of actioned forms must be in secure restricted areas. In general, HO file rooms are not sufficiently secure. Alternatives include using special secure cabinets, destroying the advice forms, or deleting the TFN once it has been input and acknowledged by the system algorithm as being correct. The general Tower approach will be this last alternative i.e. to delete the TFN from the form on which it is supplied, mainly because this means we can still readily access the other information shown on the form (e.g. if it is an application form.) This deletion must be done in an indelible black ink so that the TFN is completely obliterated.

**Existing forms** containing TFNs already filed away (e.g. for benefit payments) will need to be checked and any visible TFNs deleted. This aspect may be the subject of a future ISC audit.

**Written advice** of TFNs should be obtained wherever possible. In exceptional circumstances we may take them by phone; in this case the policyholder/member must quote sufficient other identifying information, at least date of birth and first names, and any other corroborative facts you can obtain.

## Other procedures

These TFN handling procedures must be incorporated in any instructions for procedures that involve handling either TFNs or any forms containing them.