



ACT
Government

Chief Minister, Treasury and
Economic Development

Freedom of Information Disclosure Log Publication Coversheet

The following information is provided pursuant to section 28 of the *Freedom of Information Act 2016*.

Application Details	
Ref. No.	CMTEDDFOI 2026-062
Date of Application	19 March 2026
Date of Decision	8 April 2026
Processing time (in working days)	13
Fees	N/A
Decision on Access	Full Release
Information Requested (summary)	Request access to data regarding ACT property land tax revenue for f/y 20/21, 21/22, 22/23, 23/24 and 24/25.
Publication Details	
Original application	<input checked="" type="checkbox"/> Published <input type="checkbox"/> N/A
Decision notice	<input checked="" type="checkbox"/> Published <input type="checkbox"/> N/A
Documents and schedule	<input checked="" type="checkbox"/> Published <input type="checkbox"/> N/A
Decision made by Ombudsman	N/A
Additional information identified by Ombudsman	N/A
Decision made by ACAT	N/A
Additional information identified by ACAT	N/A

From: no-reply@act.gov.au
To: [CMTEDD FOI](#)
Subject: CMTEDDFOI 2026-062 - Freedom of Information request
Date: Thursday, 19 March 2026 10:42:36 PM

Caution: This email originated from outside of the ACT Government. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Please find online enquiry details below. Please ensure this enquiry is responded to within fourteen working days.

Your details

All fields are optional, however an email address OR full postal address must be provided for us to process your request. An email address and telephone contact number will assist us to contact you quickly if we need to discuss your request.

Title:

First Name:

Last Name:

Business/Organisation:

Address:

Suburb:

Postcode:

State/Territory:

Phone/mobile:

Email address:

Request for information

(Please provide as much detail as possible, for example subject matter and relevant dates, and also provide details of documents that you are not interested in.)

Under the Freedom of Information Act 2016 I want to access the following document/s (*required field):

I am requesting access to documents/data held by the CMTEDD regarding ACT property revenue and government expenditure for the financial years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25. Specifically, I am seeking: Land Tax Revenue: Annual total land tax revenue collected. Property Statistics: The total number of properties subject to land tax in each Financial year. Ownership Demographics: The total number of properties subject to land tax where the owner's primary residential address is outside the ACT. Land Rates: The total annual revenue from land rates. Expenditure Data: Documents showing the total government spending, including a breakdown of spending by category/directorate.

I do not want to access the following documents in relation to my request:

Thank you.
Freedom of Information Coordinator



FREEDOM OF INFORMATION REQUEST – NOTICE OF DECISION

I refer to your application under section 30 of the *Freedom of Information Act 2016* (the Act), received by the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) on 19 March 2026.

Specifically, you have sought access to the following information:

“I am requesting access to documents/data held by the CMTEDD regarding ACT property revenue and government expenditure for the financial years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25.

- *Specifically, I am seeking: Land Tax Revenue:*
 1. *Annual total land tax revenue collected.*
 2. *Property Statistics: The total number of properties subject to land tax in each financial year.*
 3. *Ownership Demographics: The total number of properties subject to land tax where the owner's primary residential address is outside the ACT.*
 4. *Land Rates: The total annual revenue from land rates.*
 5. *Expenditure Data: Documents showing the total government spending, including a breakdown of spending by category/directorate.”*

On 20 March 2026 you agreed to refine the scope of your request and remove the last point for “expenditure data”.

Authority

I am an Information Officer appointed by the CMTEDD Director-General under section 18 of the Act to deal with access applications made under Part 5 of the Act.

Timeframes

In accordance with section 40 of the Act, CMTEDD is required to provide a decision on your access application within 30 days.

Therefore, a decision is due by **5 May 2026**.

Decision on access

Searches of CMTEDD records have identified one document within the scope of your request.

I have decided to grant **full access** to one document.

Release of information

The information being released to you is provided at **Attachment A**.

I have not duplicated information that forms part of your request that is already publicly available.

Section 43(1)(d) and section 45(a) provide:

43 Refusing to deal with application-general

*(1) A respondent may refuse to deal with an access application wholly **or in part** only if-*

(d) the government information is already available to the applicant (see section 45); ...

45 Refusing to deal with application—information already available to applicant –

(a) Is publicly available.

Some of the information you have requested is already publicly available, this is relevant to points 1 and 4. This includes financial reports that provide information on points one and four of your request, namely revenue collected for Land Tax and Rates. Link to the Publications – Treasury website is here [Publications - Treasury](#).

Information can be found within the Consolidated Annual Financial Statements for each financial year, 2024-25 link below and you can see the various taxes collected under “Taxation Revenue” found on page 24.

[2024-25 Consolidated Annual Financial Statements](#)

There is some additional information in **Attachment A** that may be of a assistance to you in relation to points 1 and 4.

ACT Revenue Office has advised us that they not hold information for point 3 of your request.

Statement of reasons

In accordance with section 54(2) of the Act a statement of reasons outlining my decisions is below. In reaching my access decisions, I have taken the following into account:

- the Act
- the information that falls within the scope of your request
- information that is already publicly available.

As a decision maker, I am required to determine whether the information within scope is in the public interest to release. To make this decision, I am required to:

- assess whether the information would be contrary to public interest to disclose as per **Schedule 1** of the Act.
- perform the public interest test as set out in section 17 of the Act by balancing the factors favouring disclosure and factors favouring nondisclosure in **Schedule 2** of the Act.

Exemptions claimed

Schedule 1: Information taken to be contrary to the public interest.

My reasons for deciding not to grant access to the information or components of information found within documents are as follows:

- *No relevant sections identified.*

Public Interest Test

The Act has a presumption in favour of disclosure. As a decision maker I am required to decide where, on balance, public interest lies. As part of this process, I must consider factors favouring disclosure and nondisclosure.

In *Hogan v Hinch* (2011) 243 CLR 506, [31] French CJ stated that when ‘used in a statute, the term [public interest] derives its content from “the subject matter and the scope and purpose” of the enactment in which it appears’. Section 17(1) of the Act sets out the test, to be applied to determine whether disclosure of information would be contrary to the public interest. These factors are found in subsection 17(2) and Schedule 2 of the Act.

Schedule 2: Factors to be considered when deciding the public interest.

Taking into consideration the information within scope of your request, I have identified that the following public interest factors are relevant to determine if release of the information contained within this document is within the ‘public interest’.

Factors favouring disclosure (Section 2.1)

- Section 2.1(a)(ii) - contribute to positive and informed debate on important issues or matters of public interest.

I am satisfied that these factors favouring disclosure carry some weight. However, these factors are to be balanced against the factors favouring nondisclosure.

Factors favouring nondisclosure (Section 2.2)

- *No relevant sections identified*

Charges

Processing charges are not applicable for this request because the number of pages released to you is below the charging threshold of 50.

Online publishing – Disclosure Log

Under section 28 of the Act, CMTEDD maintains an online record of access applications called a [disclosure log](#).

Your original access application and my decision will be published on the CMTEDD disclosure log. Your personal contact details will not be published.

Ombudsman Review

My decision on your access request is a reviewable decision as identified in Schedule 3 of the Act. You have the right to seek Ombudsman review of this outcome under section 73 of the Act within 20 working days from the day that my decision is provided to you, or a longer period allowed by the Ombudsman.

We recommend using this form [Applying for an Ombudsman Review](#) to ensure you provide all of the required information. Alternatively, you may write to the Ombudsman at:

The ACT Ombudsman
GPO Box 442
CANBERRA ACT 2601

Via email: actfoi@ombudsman.gov.au

ACT Civil and Administrative Tribunal (ACAT) Review

Under section 84 of the Act, if a decision is made under section 82(1) on an Ombudsman review, you may apply to the ACAT for review of the Ombudsman decision. Further information may be obtained from the ACAT at:

ACT Civil and Administrative Tribunal
GPO Box 370
Canberra City ACT 2601
Telephone: (02) 6207 1740
<http://www.acat.act.gov.au/>

Should you have any queries in relation to your request please contact the CMTEDD FOI Team by telephone on 6207 7754 or email CMTEDDFOI@act.gov.au.

Yours sincerely



Emma Hotham
Information Officer
Chief Minister, Treasury and Economic Development Directorate

8 April 2026

I am requesting access to documents/data held by the CMTEDD regarding ACT property revenue and government expenditure for the financial years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25.

Specifically, I am seeking: Land Tax Revenue:

1. Annual total land tax revenue collected.

Information on annual total land tax revenue collected can be found in the publicly available financial reports

[Publications - Treasury](#)
[2024-25 Consolidated Annual Financial Statements](#)

2. Property Statistics: The total number of properties subject to land tax in each Financial year.

- 2020-21: **52,389**
- 2021-22: **53,929**
- 2022-23: **56,582**
- 2023-24: **56,592**
- 2024-25: **58,168**

3. Ownership Demographics: The total number of properties subject to land tax where the owner's primary residential address is outside the ACT.

The ACT Revenue Office does not hold this information.

4. Land Rates: The total annual revenue from land rates.

Information on annual total land rates (known as General Rates) revenue collected can be found in the publicly available financial reports

[Publications - Treasury](#)
[2024-25 Consolidated Annual Financial Statements](#)