



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 2024-082
Date of Application	7 March 2024
Date of Decision	23 April 2024
Processing time (in working days)	30
Fees	N/A
Decision on Access	Full Release
Information Requested (summary)	Documents which total and/or discuss the number of medical practices in the ACT which have registered for the Government's payroll tax amnesty.
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 type="checkbox"/> Published <input checked="" 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: [REDACTED]
To: [REDACTED]
Cc: [REDACTED]
Subject: FOI REQUEST
Date: Thursday, 7 March 2024 4:47:48 PM
Attachments: [REDACTED]

Dear FOI Team,

Under the FOI Act I would like to be supplied with any documents which total and/or discuss the number of medical practices in the ACT which have registered for the Government's payroll tax amnesty.

Yours sincerely,





ACT
Government

Chief Minister, Treasury and
Economic Development

Our ref: CMTEDDFOI 2024-082



FREEDOM OF INFORMATION REQUEST

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 7 March 2024, for access to:

- 1. The number of GPs that registered for the Government's GP payroll tax amnesty for which registration closed recently (I believe it was 29 February 2024).*
- 2. Any documents such as internal or Ministerial briefs that discuss the numbers of GPs registered. The date for this would be between 1 July 2023 and the date of the access request - 7 March 2024.*

You do not need to be provided with information concerning specific GPs or any information subject to the Taxations Administration Act.

Authority

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

I am a tax officer for the purposes of the *Taxation Administration Act 1999* (TAA), and a delegate of the Commissioner of ACT Revenue for the purpose of section 96 of the TAA.

Timeframes

In accordance with section 40 of the Act, CMTEDD is required to provide a decision on your access application by 23 April 2024.

Decision on access

Searches were completed for any documents falling within the scope of your request. While no documents were found, the ACT Revenue Office has identified the following statistical information that falls within the scope of your request.

I have decided to grant **full access** to the statistical information as follows:

In 2022-23, the Government announced a payroll tax amnesty for medical practices liable to pay payroll tax. This took the form of a waiver of payroll tax liabilities on payments to GPs up until 30 June 2023 for all GP practices, and a further exemption of liabilities up to 30 June 2025 for GP practices that are registered for My Medicare, and that meet bulk billing rates of 65 per cent.

For 2022-23, eleven payroll tax registrations were identified as being, or including, GP practices. For 2023-24, through to 30 March 2024, there are seventeen GP payroll tax registrations.

Three practices have applied for the GP payroll tax amnesty for the period 1 July 2023 to 30 June 2025 (requiring bulk billing rates of 65 per cent). It is not necessary to apply for the amnesty for the period up to 30 June 2023.

Pursuant to section 54(2) of the Act, a statement of reasons outlining my decision follows.

Statement of Reasons

In reaching my decision, I have taken the following into account:

- schedule 1 of the Act, to assess whether the information would be contrary to public interest to disclose;
- section 17 and schedule 2 of the Act, to perform the public interest test by balancing the factors favouring disclosure and factors favouring non-disclosure;
- the TAA, particularly the secrecy provisions under Division 9.4; and
- the information that falls within the scope of your request.

Contrary to Public Interest under schedule 1 of the Act

Particularly, I have considered section 1.3(6) and (7) of schedule 1:

1.3 Information disclosure of which is prohibited under law

(6) Any other information the disclosure of which is prohibited by a secrecy provision of the law.

(7) In this section:

secrecy provision — a provision of a law is a secrecy provision if it —

(a) applies to information obtained in the exercise of a function under the law; and

(b) prohibits people mentioned in the provision from disclosing the information, whether the prohibition is absolute or subject to stated exceptions or qualifications.

Division 9.4 of the TAA contains a 'secrecy provision' as defined in Schedule 1, sections 1.3(6) and (7) of the Act.

Under section 95(2) of the TAA, tax officers are prohibited from disclosing any information obtained under, or in relation to the administration of a tax law.

Section 96 provides that the Commissioner of ACT Revenue may disclose statistical information that does not and is not likely to directly or indirectly identify a particular taxpayer, or disclose matters about the personal affairs of a particular taxpayer.

Public Interest under schedule 2 of the Act

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

Taking into consideration the statistical information found to be within the scope of your request, I have identified that the following public interest factor is relevant to determine if release of the information is within the 'public interest'.

Factor favouring disclosure in the public interest:

(a) disclosure of the information could reasonably be expected to do any of the following:

(ii) contribute to positive and informed debate on important issues or matters of public interest;

I have placed weight on this factor favouring disclosure. It is reasonable to expect that information about this topic may be of interest to the Canberra community and could contribute to informed debate about issues of interest.

In light of the above, I have decided to release the statistical information to you.

Charges

Pursuant to Freedom of Information (Fees) Determination 2018, processing charges may be applicable for access applications. [REDACTED]

[REDACTED] Furthermore, as no documents are being released, a fee has not been determined for this request.

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 published on the disclosure log, or a longer period allowed by the Ombudsman.

If you wish to request a review of my decision you may use this form [Apply-for-Ombudsman-review](#) to ensure you provide all of the required information. Alternatively, you may write to the Ombudsman:

The ACT Ombudsman
GPO Box 442
CANBERRA ACT 2601
Via email: actfoi@ombudsman.gov.au

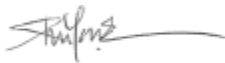
ACT Civil and Administrative Tribunal (ACAT) Review

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
15 Constitution Avenue
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 me by telephone on 02 6205 9626 or email ACTRO.FOI@act.gov.au.

Yours sincerely,



Shu-Yen Ee
Information Officer
Revenue Management
Chief Minister, Treasury and Economic Development Directorate
23 April 2024