



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 2025-371
Date of Application	10 October 2025
Date of Decision	20 January 2026
Processing time (in working days)	66
Fees	N/A
Decision on Access	Refusal
Information Requested (summary)	Information relating to payroll tax waivers.
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: [CMTEDD FOI](#)
Cc: [REDACTED]
Subject: Freedom of Information Request CMTEDDFOI 2025-371
Date: Friday, 10 October 2025 3:57:16 PM
Attachments: [image001.png](#)
[251010 - Letter to CMTEDD - FOI Request.pdf](#)

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.

Dear Colleagues,

Please find **attached** Freedom of Information Request dated 10 October 2025.

Kind regards



[REDACTED]

10 October 2025

Our Ref: [REDACTED]

The FOI Information Office
Chief Minister, Treasury and Economic Development Directorate

BY EMAIL FIRST: cmteddfai@act.gov.au

Dear Colleagues


FREEDOM OF INFORMATION REQUEST

1. We act on behalf of [REDACTED]
 2. [REDACTED] received a Payroll Tax Notice of Reassessment dated 21 August 2025 which included charges for penalty tax and interest.
 3. Our client is in the process of objecting to the decision.
 4. Therefore, pursuant to the Freedom of Information Act 2016 (ACT), we request access to the following documents:
 - a. A summary or spreadsheet listing all payroll tax waivers granted over the last 10 years, including the following details for each waiver:
 - i. If the waiver was for:
 1. Interest only;
 2. Penalties only; or
 3. Payroll tax, interest and penalties
 - ii. The industry in which the recipient of the waiver operates;
 - iii. Details of exemptions from paying payroll tax;
 - iv. The date when each waiver or exemption was granted;
 - v. The size of the business;
 - vi. The grounds or reasons on which the waiver or exemption was granted including specific sections and/or regulations.
 5. For the avoidance of doubt, our client does not seek any personal information in the request, including but not limited to individual names, contact details or specific business names etc.
- [REDACTED]

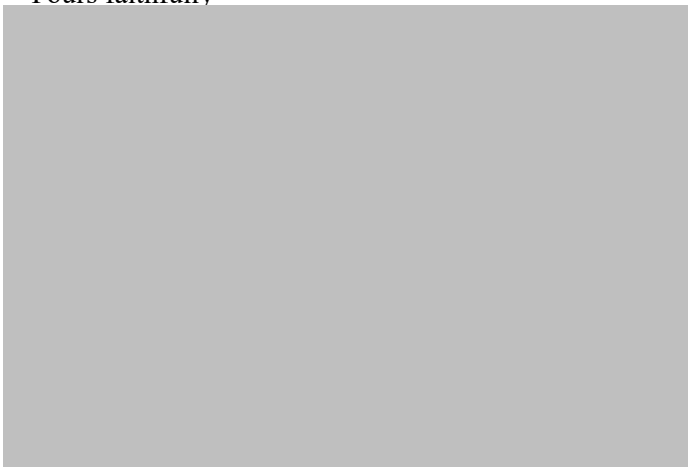
6. We ask that the documents be sent to the following address:



7. We request the documents be provided electronically, where possible.

8. Please do not hesitate to contact our office on  should you wish to discuss.

Yours faithfully





ACT
Government

Chief Minister, Treasury and
Economic Development

Our ref: CMTEDDFOI 2025-371



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 10 October 2025.

Specifically, you have sought access to the following information:

"...a. A summary or spreadsheet listing all payroll tax waivers granted over the last 10 years, including the following details for each waiver:

- i. If the waiver was for:
 - 1. Interest only;*
 - 2. Penalties only; or*
 - 3. Payroll tax, interest and penalties**
- ii. The industry in which the recipient of the waiver operates;*
- iii. Details of exemptions from paying payroll tax;*
- iv. The date when each waiver or exemption was granted;*
- v. The size of the business;*
- vi. The grounds or reasons on which the waiver or exemption was granted including specific sections and/or regulations..."*

On **17 December 2025** you provided a letter that included amending the scope of your access application as follows:

"...a. A summary or spreadsheet listing all payroll tax waivers granted over the last 10 years, including the following details for each waiver:

- vii. If the waiver was for:
 - 4. Interest only;*
 - 5. Penalties only; or*
 - 6. Payroll tax, interest and penalties**

The above amended scope was in response to a notice of intention to refuse that I sent to you on 3 December 2025.

Authority

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

Decision on access

I have decided to refuse access to the information relevant to this request, under section 43(1)(a) of the Act. Processing the request would require the ACT Revenue Office (ACTRO) to identify, collate, examine and potentially consult with relevant third parties on the information held by ACTRO over the last 10 years. This would substantially inhibit ACTRO in its ability to exercise its functions.

Whilst taking into account your letter of 17 December 2025 and the amendment to your access request made on 10 October 2025, I am satisfied that dealing with this request would require an unreasonable and substantial diversion of ACTRO resources pursuant to section 44(1)(a) of the Act.

As per the email sent to you on 21 October 2025 and later provided in my letter of 3 December 2025, some of the information you are seeking is already publicly available and you were provided with links to that information. I have included these links again below along with some further information for context.

It is noted that information relating to payroll tax waivers is provided publicly each financial year and can be found within the Treasury website here:

<https://www.treasury.act.gov.au/publications>

I also provide a link to one of the financial year's Annual Report (you will find payroll tax waivers on page 119 under Note 33. Other Expenses – Territorial).

https://www.cmtedd.act.gov.au/_data/assets/pdf_file/0008/1684043/Volume-2.1-2019-20-CMTEDD-Annual-Report.pdf

In addition, waivers can be found within the publications link above and selecting the ACT Tax Expenditure Statement dropdown that provides details back to the 2015-16 financial year.

It should be noted that under sections 95 and 96 of the *Taxation Administration Act 1999*, the disclosure of information obtained through the administration of a tax law may only occur where the Commissioner is satisfied that the release of information will not directly or indirectly identify a taxpayer or their personal affairs.

Charges

Processing charges are not applicable for this request as no documents are being released to you.

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 me by email ACTRO.FOI@act.gov.au.

Yours sincerely



Paul Amalos

Information Officer – ACT Revenue Office

Chief Minister, Treasury and Economic Development Directorate

20 January 2026