

Freedom of Information Publication Coversheet

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

FOI Reference: CMTEDDFOI 2019-004

Information to be published	Status
1. Access application	Published
2. Decision notice	Published
3. Documents and schedule	Published
4. Additional information identified	No
5. Fees	N/A
6. Processing time (in working days)	20
7. Decision made by Ombudsman	N/A
8. Additional information identified by Ombudsman	N/A
9. Decision made by ACAT	N/A
10. Additional information identified by ACAT	N/A

 From:
 EPSDFOI

 To:
 CMTEDD FOI

 Cc:
 EPSDFOI

Subject: FOI request - partial transfer - commissioner for revenue documents Belconnen section 48 block 20

[SEC=UNCLASSIFIED]

Date: Tuesday, 8 January 2019 11:05:34 AM

Attachments: FOI request.msg

Dear CMTEDD FOI

made an application to EPSDD under the FOI Act (attached for your information).

Part 1 of the request "the determination of the unimproved land value including valuations, supporting documentation and appeals of land value;" for block 20 section 48 Belconnen relates to documents held by the Commissioner for Revenue.

Do you accept a partial transfer?

Regards

Heather

Heather Johnston

Information and Systems Support (Freedom of Information)

Phone 02 6207 1941

Information Management | Environment, Planning and Sustainable Development | ACT Government

Dame Pattie Menzies House, Challis Street, Dickson | GPO Box 158 Canberra ACT 2601 | www.environment.act.gov.au

From:

To: <u>EPSDFOI</u>
Subject: FOI request

Date: Tuesday, 20 November 2018 4:02:48 PM

I write to request under the *Freedom of Information Act 2016* documents relating to **Block 20, Section 48 - Belconnen.**

In particular please provide:

- the determination of the unimproved land value including valuations, supporting documentation and appeals of land value;
- all documents and correspondence relating to any lease variation for the site;
- any documents and correspondence relating to rates and or charges payable for the site including any notices issued.

Should you require any further information or clarification about my request, please contact my office on



Our ref: CMTEDDFOI2019-004

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Dear

FREEDOM OF INFORMATION REQUEST

I refer to your application under section 30 of the *Freedom of Information Act 2016* (the Act), received by the Environment, Planning and Sustainable Development Directorate on 20 November 2018, in which you sought access to: "documents relating to Block 20, Section 48 – Belconnen. In particular:

- the determination of the unimproved land value including valuations, supporting documentation and appeals of land value;
- all documents and correspondence relating to any lease variation for the site;
- any documents and correspondence relating to rates and or charges payable for the site including any notices issued".

On 10 January 2019, the FOI request was subject to a partial transfer to Chief Minister, Treasury and Economic Development Directorate (CMTEDD) related to documents held by the Commissioner of ACT Revenue. The request was limited to a timeframe of December 2013 to December 2018 following correspondence from you received on 14 January 2019.

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 also a tax officer in the Revenue Management Division of CMTEDD (the ACT Revenue Office).

Timeframes

In accordance with section 40 of the Act, CMTEDD is required to provide a decision on your access application by 6 February 2019.

Decision on access

Searches were completed for relevant documents held by the ACT Revenue Office.

The documents requested relate to property owned by a party other than yourself. The documents are held by the ACT Revenue Office and contain information obtained under or in relation to the administration of a tax law. I consider that the secrecy provisions of the *Taxation Administration Act 1999* (TAA), division 9.4 apply to the documents sought, and under section 95(2) of the TAA are prohibited by law from disclosure.

Sections 96 and 97 of the TAA allow for the disclosure of information obtained under or in relation to the administration of a tax law in certain circumstances. Sections 96 and 97 are discretionary provisions. Given the specific nature of the request, I consider that a taxpayer and their affairs would be identified. Accordingly, I do not consider that the Commissioner's discretion to disclose information under section 96 is available. I, as a tax officer, also decline to exercise the discretion to disclose information under section 97 being of the view that section 95(2) of the TAA carries greater weight.

I have, therefore, decided to refuse your access application in accordance with section 35(1)(c) the Act to the extent it relates to items held by the Commissioner of ACT Revenue. I consider the release of documents in this instance to be contrary to the public interest information under schedule 1.3(6) of the Act relating to release of any other information the disclosure of which is prohibited by a secrecy provision of a law.

Charges

Pursuant to *Freedom of Information (Fees) Determination 2017 (No 2)* processing charges are not applicable for this part of the request because no documents are to be release.

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 in response to your access application will be published in the CMTEDD disclosure log after 11 February 2019. Your personal contact details will not be published. You may view CMTEDD disclosure log at https://www.cmtedd.act.gov.au/functions/foi/disclosure-log.

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 in CMTEDD disclosure log, or a longer period allowed by the Ombudsman.

If you wish to request a review of my decision 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 Level 4, 1 Moore St 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 6207 7754 or email CMTEDDFOI@act.gov.au.

Yours sincerely

Brett Wilesmith

Information Officer

Revenue Management

Chief Minister, Treasury and Economic Development Directorate

6 February 2019