



Decision to grant an extension of time under s 54D of the *Freedom of Information Act 1982*

Agency	Australian Taxation Office
Applicant	Nathan Brunne
Date of decision	24 December 2025
OAIC reference number	RQ25/08668
Agency reference number	FOI-2025-01323

Decision

1. On 23 December 2025, Australian Taxation Office (the Agency) applied to the Information Commissioner under s 54D(3) of the *Freedom of Information Act 1982* (Cth) (FOI Act) for an extension of 35 to 26 January 2026 to process Nathan Brunne's (the Applicant) FOI internal review request of 22 November 2025 (the internal review request).
2. The Applicant's internal review request has been deemed as affirmed as a decision has not been made by the Agency by 22 December 2025.
3. As a delegate of the Information Commissioner, I am authorised to make decisions on applications for further time under s 54D(4) of the FOI Act.
4. Under s 54D(4) I have decided to grant the Agency further time to deal with the internal review request to **26 January 2026**. My reasons are outlined below.
5. By granting further time it is anticipated that the Agency will provide a well-reasoned and better managed decision.

Background

6. The background to this application is summarised in **Attachment A**.
7. A copy of the Agency's reasons for seeking an extension are included at **Attachment B**.

Reasons for decision

8. Subsection 54D(4) of the FOI Act provides that I may allow further time that I consider appropriate for the Agency or Minister to deal with the request.

9. In making my decision under s 54D(4), I have considered the information provided by the Agency and the FOI Guidelines issued by the Information Commissioner under s 93A of the FOI Act, in particular paragraphs [9.43] – [9.51].
10. On the information before the OAIC, I am satisfied that the application for further time until **26 January 2026** is justified, for the following reasons:
 - Based on the Agency’s submissions, I am satisfied that the internal review request involves some challenges for the Agency, based on difficulties incurred in obtaining timely responses from business areas or consulted third parties.
 - Granting this extension may avoid the need for the applicant to lodge an application for Information Commissioner review (IC review). As such, I consider that granting this extension of time assists in facilitating and promoting the objects of the FOI Act, as well as providing the applicant with access to the full review mechanisms available under the FOI Act, which would otherwise not be available if the internal review decision remained a deemed affirmation of the original decision.¹
 - Granting this extension of time is expected to provide the internal review applicant with an internal review decision by the agency by 26 January 2026, which will be substantially sooner than a decision in an Information Commissioner review (IC review).
 - Granting this further time will also extend the timeframe for the applicant to apply for an IC review of the Agency’s internal review decision.
 - The further time sought by the Agency does not appear to be excessive in the circumstances.
11. In granting this further time, I have also considered:
 - The work already undertaken by the Agency to finalise the request
 - Steps taken by the Agency to keep the Applicant informed of progress
12. The new due date for the Agency’s internal review decision is now **26 January 2026**.
13. This further time granted under s 54D of the FOI Act means that the deemed affirmation is taken never to have applied if the agency makes a decision on the internal review request by **26 January 2026**. Such an extension can only be granted once and cannot be extended by a variation.
14. If the Agency does not provide the applicant a decision by **26 January 2026**, or the applicant disagrees with a decision from the agency, it will be open to the applicant to seek Information Commissioner review (IC review). Further information on [applying for IC review](#) is available on the OAIC [website](#). Any application for IC review would need to be made within 60 days of the agency’s decision or deemed affirmation.
15. For further information, the OAIC website provides a resource containing information on [applying for an extensions of time to process freedom of information requests](#).
16. This extension of time matter is now closed. Your review rights are set out below.

¹ According to the Revised Explanatory Memorandum to the Freedom of Information Amendment (Reform) Bill 2010 (Cth) [p. 28]

Background to processing period

Background	Processing period	Due date
FOI internal review request made on 22 November 2025	30 days	22 December 2025

The agency’s reasons for requesting an extension of time, as included in the extension of time request form.

Please also explain the reasons for the request and why an extension would be justified. Requests for longer extensions of time (more than 30 days) will require greater justification.

Please provide a timeline setting out the work already completed in order to process this request. Where an extension of time has previously been granted, describe the work that was undertaken during that extended period. *

The original decision was provided to the Applicant on 21 November 2025, granting access in full to one document. On 22 November 2025, we received the Applicant’s request for internal review on the grounds that we did not provide him with the correct document answerable to the scope of his request. The Applicant’s request sought access to the template/pro forma deed of undertaking signed by personnel engaged by outsourced service providers. The Applicant submitted that we had provided him with the supplier deed poll, rather than the personnel level document. The relevant business area of the ATO began conducting searches for the relevant document from 3 December 2025, and located what they identified as the template personnel deed of undertaking and consent document on 8 December 2025. From 9 December 2025 to 18 December 2025, relevant officers from the Frontline Operations and ATO Finance business areas, including SES officers, considered the relevant document and provided their views as to its release and whether exemptions under the FOI Act applied. During this time, it was identified that the document would require further consultation with external third-party service providers, as the document was used by their services and related to their engagement of personnel. Consultation requests were sent to three external service providers on 19 December 2025. Their response on if they have any concerns with the release of the document under freedom of information has been requested by Friday 16 January 2026 at the latest (to allow for any leave periods relevant staff may have over the Christmas/New Year period). Additional time is sought (outside of a standard 30 days) to account for the Christmas/New Year period and any corresponding shutdown or staff leave that will fall over the end of December/beginning of January.



Review rights

If you disagree with the Office of the Australian Information Commissioner's (OAIC) decision you can apply to the Federal Court of Australia or the Federal Circuit Court for a review of a decision of the Information Commissioner, if you think that a decision by the Information Commissioner to grant an extension of time is not legally correct. You can make this application under the *Administrative Decisions (Judicial Review) Act 1977*.

The Court will not review the merits of your case, but it may refer the matter back to the Information Commissioner for further consideration if it finds the decision was wrong in law or the Information Commissioner's powers were not exercised properly.

An application for review must be made to the Court within 28 days of the OAIC sending the decision to you. You may wish to seek legal advice as the process can involve fees and costs. Please contact the Federal Court registry in your state or territory for more information or visit the Federal Court website at <http://www.fedcourt.gov.au/>.

Further information

Further information about how applications to extend the timeframe to process an FOI request are handled by the OAIC can be found published on our website:

For Applicants: [How to make an FOI request: Extensions of time](#)

For agencies and Ministers: [Guidance and advice: Extension of time for processing requests](#)

The OAIC has the power to investigate complaints about an agency's actions under the *Freedom of Information Act 1982* (FOI Act). This is a separate process from asking for an Information Commissioner review following a decision made under the FOI Act. Complaints usually focus on how an agency has handled your FOI request or complied with other obligations under the FOI Act, rather than the decision itself.

In some cases, the Information Commissioner's investigation of a complaint may lead to the agency addressing the issues that you have complained about. In other cases, the Information Commissioner may make suggestions or recommendations that the agency should implement. The Information Commissioner can only make non-binding recommendations as a result of a complaint. You and the agency will be notified of the outcome of the investigation.

FOI complaints to the OAIC must be made in writing. Our preference is for you to use the **[online FOI complaint form](#)** if at all possible.

Further information about how to make a complaint can be found published on our website: <https://www.oaic.gov.au/freedom-of-information/your-freedom-of-information-rights/freedom-of-information-complaints/make-an-foi-complaint>.

Making a complaint to the Commonwealth Ombudsman

If you believe you have been treated unfairly by the OAIC, you can make a complaint to the Commonwealth Ombudsman (the Ombudsman). The Ombudsman's services are free. The Ombudsman can investigate complaints about the administrative actions of Australian Government agencies to see if you have been treated unfairly.

If the Ombudsman finds your complaint is justified, the Ombudsman can recommend that the OAIC reconsider or change its action or decision or take any other action that the Ombudsman considers is appropriate. You can contact the Ombudsman's office for more information on 1300 362 072 or visit the Commonwealth Ombudsman's website at <http://www.ombudsman.gov.au>.