



Concerned Citizen
C/Right to Know
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Our Reference: 1-88E78B6
Contact officer: James Hayes-Williams
Phone: (02) 9374 5756
Your Reference: 24 May 2016

Your Freedom of Information Request

Concerned Citizen

The purpose of this letter is to give you a decision regarding your request for access to the last two years of income tax returns of current Federal Members of Parliament.

I am an officer authorised under section 23 of the *Freedom of information Act 1982* (FOI Act) to make decisions regarding access to documents.

Unfortunately, I am not able to release any of the requested documents to you.

In reaching my decision I relied on the following documentary evidence:

- the terms of your request,
- the FOI Act,
- the *Taxation Administration Act 1953*, and
- Guidelines issued by the Australian Information Commissioner under s93A of the FOI Act.

Reasons for Decision

In assessing the material above, my findings were:

Exemptions under section 38 of the FOI Act – Documents to which secrecy provisions of enactments apply

Section 38 of the FOI Act provides that a document is an exempt document if disclosure of the document, or information contained in the document is prohibited under one of the secrecy provisions specified in Schedule 3 of the FOI Act. Schedule 3 of the FOI Act lists section 355-25 of Schedule 1 to the *Taxation Administration Act 1953* (TAA).

Section 355-25 of Schedule 1 to the TAA makes it an offence for an officer of the ATO to communicate protected information about another entity to the applicant. Protected information includes an entity's income tax returns.

Unfortunately, due to section 355-25 of Schedule 1 to the TAA, I am not able to release the requested documents to you at this time. In respect of individuals, we can only release information to the Individual, their tax advisor, legal representative or authorised contact.

Your review rights

If you are dissatisfied with my decision, you may apply for internal review or Information Commissioner review of the decision. We encourage you to seek internal review as a first step as it may provide a more rapid resolution of your concerns.

Internal review

Under section 54 of the FOI Act, you may apply in writing to the ATO for an internal review of my decision. The internal review application must be made within 30 days of the date of this letter, quoting our reference number at the top of this letter, and be lodged in one of the following ways:

email: FOI@ato.gov.au
post: Australian Taxation Office, General Counsel, GPO Box 4889, Sydney
NSW 2001.

Where possible please attach reasons why you believe review of the decision is necessary.

The internal review will be carried out by another officer within 30 days. If you have not been informed of the outcome of the review within that time, you may apply to the Australian Information Commissioner under section 54L of the FOI Act.

Information Commissioner review

Under section 54L of the FOI Act, you may apply to the Australian Information Commissioner to review my decision. An application for review by the Information Commissioner must be made in writing within 60 days of the date of this letter, and be lodged in one of the following ways:

online: <https://forms.business.gov.au/aba/oaic/foi-review-/>
email: enquiries@oaic.gov.au
post: GPO Box 5218, Sydney NSW 2001
in person: Level 3, 175 Pitt Street, Sydney NSW

Your application must include a copy of this letter (and any attachments), an address where notices can be sent to you (eg your email address) and particulars of the basis on which you dispute the decision.

Visit the Australian Information Commissioner website, www.oaic.gov.au/freedom-of-information/foi-reviews, for more information about Information Commissioner review.

Complaints

Any complaint about the processing of your FOI request can be directed to the Commonwealth Ombudsman. The complaint should set out the action you consider should be investigated. Complaints may be lodged in one of the following ways:

Phone: 1300 362 072*
Indigenous Line phone number: 1800 060 789*
In writing: GPO Box 442 Canberra ACT 2601
or by fax (02) 6276 0123
Online: www.ombudsman.gov.au/pages/making-a-complaint/

Visit www.ombudsman.gov.au for further details.

Questions about this decision

If you wish to discuss this decision, please phone me directly on the number above, or phone 13 28 69* and ask for me on extension 45756.

Yours sincerely



James Hayes-Williams
Lawyer
General Counsel

*Fixed low charges apply, calls from mobile phones charged at mobile phone rates

+Free or low charges apply, calls from mobile phones charged at mobile phone rates