



Mr John Citizen  
foi+request-24-79bbd2ea@righttoknow.org.au

Our reference: MYM59589  
Contact officer: John Larocque  
Phone: (02) 6216 1972

18 December 2012

## Decision regarding your Freedom of Information request MYM 59589

Dear Mr Citizen

I, John Larocque, am an officer authorised under section 23(1) of the *Freedom of Information Act 1982* (FOI Act) to make decisions in relation to FOI requests.

You made an FOI request from the righttoknow.org.au website dated 28 November 2012. Your request was in the following words.

*Please report on all erroneous tax refunds to Hong Kong bank accounts exceeding \$1 million.*

In my acknowledgement letter dated 12 December 2012 I noted that I took your request to be for any document we have in our possession about tax refunds made in error to Hong Kong bank accounts over \$1 million.

### Decision

The relevant area in the ATO investigated your request. It told me there is no record at all of sending money overseas which meets your description.

I am satisfied on that basis that the document you seek does not exist. I must therefore tell you that I refuse your request under subparagraph 24A(1)(b)(ii) of the FOI Act.

### Charges

I have decided there will be no charge for costs incurred in processing your request.

### Complaints

You can make a written complaint to the Australian Information Commissioner about the processing of your FOI request. You can get more information about that from the Office of the Australian Information Commissioner website [www.oaic.gov.au](http://www.oaic.gov.au) and you can call that agency on 1300 363 992 for the cost of a local call. The Commonwealth Ombudsman may investigate complaints relating to FOI where that would be more appropriate or effective (for example, where the FOI complaint is only one part of a wider grievance about an agency's actions). In such cases the Information Commissioner and the Commonwealth Ombudsman will consult.

### Your rights of review

If you are unhappy with my decision, you can request an internal ATO review or an independent Australian Information Commissioner review. You can still apply to the Australian Information Commissioner for a review even after we have conducted an internal review.

The internal review would be done by an ATO officer who did not make the initial decision. A request for an internal review needs to be:

- in writing
- sent to us within 30 days of being notified of my decision, quoting reference number **MYM59589**, via email to xxx@xxx.xxv.au

A request for an independent review by the Australian Information Commissioner needs to:

- be sent within 60 days of being notified of my decision
- include a copy of this notice

- include an address where notices can be sent (eg your email address), and
- be sent to:  
Office of the Australian Information Commissioner  
GPO Box 2999  
Canberra City, ACT 2601

You may also apply to the Australian Information Commissioner if you have not been informed of the outcome of an internal review within 30 days.

For more about the Australian Information Commissioner please visit **[www.oaic.gov.au](http://www.oaic.gov.au)**

### **For more information**

If you have any questions, please send an email to [FOI@ato.gov.au](mailto:FOI@ato.gov.au) with a reference to **MYM59589** in the subject line.

Please note that the ATO ceases normal business for the Christmas period starting Tuesday 25 December 2012 up to and including Tuesday 1 January 2013, returning to work on Wednesday 2 January 2013.

Sincerely

John Larocque  
Senior Principal Legal Officer  
General Counsel Practice | Legal Services  
**ATO** / *Working for all Australians*