

**From:** s 22  
**To:** Enquiries  
**Cc:** s 22  
**Subject:** S15AB extension of time request til 29 May [SEC=UNCLASSIFIED]  
**Date:** Wednesday, 12 April 2017 4:58:06 PM

---

Dear OAIC officer,

Please find below a s15AB extension of time request for an FOI request currently with the ATO.

### Extension of time request - s15AB

#### Applicant Details:

s 22

#### Date Received:

15 March 2017

#### Current Due Date:

14 April 2017

#### Requested Due Date:

29 May 2017

#### Our Reference:

s 22

#### The agency's reason for requesting an extension and plan for processing

We are seeking an extension of time on the grounds that the request is complex.

- The request is voluminous –  
The Applicant is seeking Siebel reports including notes but excluding correspondences, from July 2014 to 15 March 2017; and copies of worksheets, documentation, rationale, information and financial analysis statements in relation to a statement made by an ATO officer as part of an ongoing matter. 3 business lines were involved in the search process and they had to review numerous previous cases to identify the information the ATO officer relied upon in forming s 22 view. The search has identified approximately 900 pages of relevant information.
- The request is complex-
  1. There is an on-going litigation between the applicant and the ATO. This may give rise to Legal Professional Privilege issues which require careful consideration.
  2. The identified documents include information in relation to 3<sup>rd</sup> parties/ related parties which may require careful consideration on the applicability of the confidentiality of taxpayer information provisions under the *Taxation Administration Act 1953*.
  3. Extensive consultation is required involving 3 business lines internally and we may need to consult with external parties as well.

#### Work done to date

- We liaised with the applicant to clarify the terms of the request, including confirming that it was a request under the FOI Act. We wrote to the applicant on 15 March 2017 and the applicant

responded on 29 March 2017.

- Preliminary searches for relevant documents have been completed.
- Some of the relevant documents have been obtained, converted into PDF files and compiled.

Work to be done in the additional time

- Issue a letter notifying the applicant that charges apply to process the request.
- Review of relevant documents and the marking up of the documents;
- Consult with relevant business lines (and external parties if required) about the proposed release of information;
- Prepare documents in redacted format; and
- Draft decision letters to the applicant.

Further issues for consideration

- We plan to impose charges for the processing of this request.
- We requested an extension of time under s15AA but the applicant was only prepared to grant a s15AA extension with conditions that we were unable to agree to.
- An extension of time will allow the ATO to provide a well-reasoned review decision to the applicant.

Please contact me if you require any further information.

Regards,

§ 22

Senior Legal Adviser, General Counsel  
Australian Taxation Office

§ 22

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Office, telephone 1300 661 542 and delete all copies of this transmission together with any attachments.

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**From:** s 22  
**To:** [Enquiries](#)  
**Cc:** s 22  
**Subject:** s15AB extension til 12 May [SEC=UNCLASSIFIED]  
**Date:** Thursday, 27 April 2017 1:54:52 PM

---

Dear OAIC officer,

Attached is a s15AB extension request for an FOI matter currently with the ATO.

### **Extension of Time Request – Section 15AB**

#### **Applicant Details**

s 22

Email: s 22

Ph: s 22

#### **Date Received**

27 February 2017

#### **Current Due Date**

28 April 2017 (s 15AA extension was granted)

#### **Requested Due Date**

12 May 2017

#### **Our Reference:**

s 22

#### **The agency's reason for requesting an extension and plan for processing**

We are requesting an extension of time on the grounds that the request is complex and voluminous for the following reasons:

- The request is from the liquidator of a company in relation to a GST audit case with voluminous amounts of documents. The original request captured over 1000 pages and we have spent considerable time narrowing the scope with the liquidator through informal discussions (rather than a s24 notice).
- We have now established that there are 471 pages remaining in scope. The documents include internal administration, communications and company financials in relation to a GST audit case. We will need to consider exemptions relating to secrecy provisions, audit techniques and operations of the agency.

#### Work done to date

We have revised the scope of the FOI request with the liquidator, collated and redacted the relevant documents produced by the business line, and have drafted a decision letter. We are now waiting for a response from the business line regarding the proposed editing of the documents for release. Due to the nature of the audit case, I will also seek confirmation on whether there are any other sensitivities in relation to this case. The Easter and ANZAC public holiday and leave by key ATO staff leave over this period meant that processing of the FOI has been delayed.

#### Work to be done in the additional time

We have asked for a further 2 weeks extension and may not need the full 2 weeks depending on the business line's response. We will provide a decision as soon as we are able.

- Days 1 - 7 – receive response from business line and confirmation on whether there are any other sensitivities in relation to this case.
- Days 8 - 14 – make further amendments/edits to the documents for release and revise the decision letter accordingly (if necessary).

#### Further issues for consideration

We flagged the possibility of needing additional time beyond the s15AA extension while we were in discussions with the applicant about revising the request in early April. The applicant indicated that

they would be fine with a further extension.  
Please contact me if you require any further information.

Regards,  
[Redacted]

Senior Legal Adviser, General Counsel  
Australian Taxation Office  
[Redacted]

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**From:** s 22  
**To:** [Enquiries](#)  
**Cc:** s 22  
**Subject:** Request for further s15AB extension til 26 May [SEC=UNCLASSIFIED]  
**Date:** Wednesday, 3 May 2017 8:56:08 AM

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Dear OAIC officer,

Attached is a s15AB extension request for an FOI matter currently with the ATO.

**Further Extension of time request - s15AB** (s 22)

**Applicant :**

s 22

Email: s 22

**Date Received:**

24 February 2017

**Current Due Date:**

3 May 2017 (s24 Consultation and 15AB extension granted by the OAIC on 5 April 2017 with ref:

s 22 )

**Requested Due Date:**

26 May 2017

**Our Reference:**

s 22

**The agency's reason for requesting an extension and plan for processing**

We are seeking a further extension of time on the grounds that the request is complex and voluminous.

- The request is voluminous – The Applicant sought all documents generated in the period of 1 July 1995 to 30 June 2016, in the possession of the ATO and relied on in the course of any review or audit of the affairs of s 22 and s 22 entities. The search has identified more than 1,100 pages of hard-copy documents and 2,000 electronic files (equivalent to 1.5GB of data). A 'request consultation process' was undertaken with the Applicant under section 24AB of the FOI Act, and the Applicant has agreed to narrow the scope of the request to the 1,100 pages of hard-copy documents.
- The request is complex – The ATO is required to consult with the relevant ATO officers as the Applicant has recently lodged an objection request for the assessment made by the ATO, and informally consult with other federal government agencies. The documents contain information about ongoing compliance projects undertaken by the ATO and

other government agencies, therefore the application of exemption provisions under sections 37, 38, 47E will be considered carefully.

#### **Work done to date**

- Search for relevant documents has been completed – 1,100 pages have been identified;
- 784 pages of documents have been reviewed and considered under the FOI Act, and access was provided to the applicant as a tranche release on 2 May 2017;
- Consulted with Department of Immigration and Border Protection and Queensland Department of Transport and Main Roads.

#### **Work to be done in the additional time**

- review the remaining 329 pages and the marking up of the documents;
- consult with relevant officers about the proposed release of information;
- consult with AFP, ACIC and ASIC regarding proposed disclosure;
- prepare documents in redacted format; and
- draft decision letter to the applicant.

#### **Further issues for consideration**

A further extension of time will allow the ATO to provide a well-reasoned review decision to the applicant.

Please contact me if you require any further details.

Regards,

s 22

Senior Legal Adviser, General Counsel  
Australian Taxation Office

s 22

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Office, telephone 1300 661 542 and delete all copies of this transmission together with any attachments.

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**From:** § 22  
**To:** Enquiries  
**Cc:** § 22  
**Subject:** § 22 s15AB extension request til 18 June [SEC=UNCLASSIFIED]  
**Date:** Thursday, 18 May 2017 8:42:08 AM

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Dear OAIC officer,

Attached is a s15AB extension request for an FOI matter currently with the ATO.

### **Extension of Time Request – Section 15AB**

**Applicant Details:**

§ 22

Email: § 22

**Date Received:** 19 April 2017

**Current Due Date:** 19 May 2017

**Requested Due Date:** 18 June 2017

**Our Reference:** § 22

**The agency's reason for requesting an extension and plan for processing**

We are seeking an extension of time on the grounds that the request is both complex and voluminous.

- The request is voluminous - we have identified 117 documents relevant to this request. There are 1,600 pages to consider, with further documents likely to be produced.
- The request is complex – we will have to consult with an overseas taxation authority regarding some of the material. We will also have to consult with business lines on materials that are relevant to ongoing ATO case work.

Work done to date

We have sent requests to five business lines asking them to produce all documents that may reasonably fall within the scope of the FOI application. We have received documents from four business lines and are currently reviewing the documents that have been produced.

Work to be done in the additional time

- Obtain remaining documents for one business line
- Review documents
- Consultation with business lines, including consultation with an overseas tax authority through our Exchange of Information business line.
- Complete the mark up of the documents
- Prepare a schedule and decision letter

**Further issues for consideration**

We contacted the Applicant's representative on 12 May 2017 to request a s15AA extension. We received an email yesterday advising that instructions were being sought from the Applicant. We have not heard back about our request for a s15AA extension.

Please contact me if you require any further information.

Regards

§ 22

Senior Legal Adviser, General Counsel

Australian Taxation Office

§ 22

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**From:** s 22  
**To:** Enquiries  
**Cc:** s 22  
**Subject:** Further request for s15AB extension of time til 6 June s 22 [SEC=UNCLASSIFIED]  
**Date:** Wednesday, 24 May 2017 4:49:05 PM

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Dear OAIC officer,

Attached is a further s15AB extension request for an FOI matter currently with the ATO.

**Applicant :**

s 22  
[Redacted]  
Email: s 22

**Date Received:**

24 February 2017

**Current Due Date:**

26 May 2017 (15AB extension granted by the OAIC on 5 April 2017 and a further s15AB granted on 3 May 2017 ref: s 22)

**Requested Due Date:**

6 June 2017

**Our Reference:**

s 22  
[Redacted]

**The agency's reason for requesting an extension and plan for processing**

We are seeking a further extension of time on the grounds that the request is complex and voluminous.

- The request is voluminous – The Applicant sought all documents generated in the period of 1 July 1995 to 30 June 2016, in the possession of the ATO and relied on in the course of any review or audit of the affairs of s 22 and s 22 entities. The search has identified more than 1,100 pages of hard-copy documents and 2,000 electronic files (equivalent to 1.5GB of data). A 'request consultation process' was undertaken with the Applicant under section 24AB of the FOI Act, and the Applicant has agreed to narrow the scope of the request to the 1,100 pages of hard-copy documents.
- The request is complex – The ATO is required to consult with the relevant ATO officers as there is on-going activity relating to this matter, and informally consult with other federal government agencies. The documents contain information about ongoing compliance projects undertaken by the ATO and other government agencies, therefore the application of exemption provisions under sections 37, 38, 47E will be considered carefully.

- The applicant has lodged a second FOI request on 10 May 2017, and it is processed concurrently with this existing request.

### Work done to date

- Search for relevant documents has been completed – 1,100 pages have been identified;
- 784 pages of documents have been reviewed and considered under the FOI Act, and access was provided to the applicant as a tranche release on 2 May 2017;
- Consulted with Department of Immigration and Border Protection, Queensland Department of Transport and Main Roads, AFP, ACIC and ASIC. AFP and ACIC require more time to consider the documents under consultation.

### Work to be done in the additional time

- review the remaining 329 pages and the marking up of the documents;
- consult with relevant officers about the proposed release of information;
- waiting for responses from AFP and ACIC regarding the documents under consultation;
- prepare documents in redacted format; and
- draft decision letter to the applicant.

### Further issues for consideration

A further extension of time will allow other government agencies to consider the documents under the FOI Act and the ATO to provide a well-reasoned review decision to the applicant.

Please contact me if you require any further information.

Regards,

s 22

Senior Legal Adviser, General Counsel  
Australian Taxation Office

s 22

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**From:** s 22  
**To:** Enquiries  
**Cc:** s 22  
**Subject:** s 22 - s15AB request til 29 June [SEC=UNCLASSIFIED]  
**Date:** Monday, 29 May 2017 4:52:23 PM

---

Dear OAIC officer,

Attached is a s15AB extension request for an FOI matter currently with the ATO.

### Extension of time request - s15AB

#### Applicant Details:

s 22

**Date Received:** 28 April 2017

#### Current Due Date:

29 May 2017 (Due Sunday 28 May - 29 May under the *Acts Interpretation Act 1901*)

An extension of time was sought pursuant to s15AA of the FOI Act on 25 May 2017 and was refused by the applicant on 26 May 2017.

**Requested Due Date:** 29 June 2017

**Our Reference:** s 22

#### The agency's reason for requesting an extension and plan for processing

We are seeking an extension of time on the grounds that the request is complex and voluminous.

- The request is voluminous - to date the folios located exceed 4000.

The request is complex – the dispute is centered on the business transactions across many entities which are unrelated but for their trading activities. The level of complexity is high due to the interplay of the entities trading capacities and the transactions between the entities and the applicant. Consultations may be required. We expect that numerous redactions will be required.

- The request is for all documents considered in relation to an objection. The objection has not yet been finalised but is nearing completion. The objection has been deemed refused under s14 ZYA of the *Taxation Administration Act 1953* as the taxpayer has required a decision to be made by 23 May 2017. The scope covers five named and additional relevant unnamed officers who have been involved with the current dispute phase and review stages.

#### Work done to date

The search commenced on the first business day after receipt of the request.

Some 759 files have been located by three of the named officers and searches are continuing. Some of the named officers are working on finalising the objection as well as searching for relevant documents.

#### Work to be done in the additional time

- searches will be finalised and exemptions determined,
- any consultation decided, and
- potentially a section 24AB consultation commenced once the correct documents can be identified and volume and complexity of the application accurately assessed.

•  
 Days 1 -15 – finalise the review of documents and commence consultations  
 Days 16 - 22 – complete the mark up of documents  
 Days 23 - 30 – schedule documents and draft decision letter

#### **Further issues for consideration**

When all documents have been collated we will consider if a s24 notice is required or if the documents can be provided in Tranches.

The applicant has refused a s15AA request. In their refusal, they stated:-

*Further to our email yesterday, we do not consent to an extension of the time frame.*

*This FOI request is similar to one we lodged in September 2016, for which we received documents on 10 November 2016. Various ATO officers have subsequently advised us that not all relevant information was disclosed to us. Hence we have lodged this revised FOI request. As such, much of the information requested should already have been collated as part of our earlier request, and therefore we see no reason for why the existing deadline in responding to our FOI request can't be met.*

*We require the information urgently, as we need to receive it with enough time to review and consider documents for the purpose of possible appeal against an ATO decision. We note the appeal period has already commenced.*

We note that over 3000 pages were provided to the Applicant in November 2016 in response to their earlier request.

Please contact me if you require any further information about this matter.

Regards,

s 22

Senior Legal Adviser, General Counsel  
 Australian Taxation Office

s 22

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**From:** s 22  
**To:** Enquiries  
**Cc:** s 22  
**Subject:** Request for s15AB extension til 4 July [SEC=UNCLASSIFIED]  
**Date:** Thursday, 1 June 2017 5:49:11 PM

---

Dear OAIC officer,

Please find below a s15AB extension of time request for an FOI request currently with the ATO.

### **Extension of Time Request – Section 15AB**

#### **Applicant Details**

s 22

Email: s 22

#### **Date Received**

5 May 2017

#### **Current Due Date**

4 June 2017

#### **Requested Due Date**

4 July 2017 (an additional 30 days)

#### **Our Reference:**

s 22

#### **The agency's reason for requesting an extension and plan for processing**

We are requesting an extension of time on the grounds that the request is complex and voluminous, for the following reasons:

##### The request is voluminous

- We have identified and compiled over 1300 pages relevant to this request.

##### The request is complex

- There is ongoing litigation relating to this matter. Consideration will have to be given to a number of exemptions, including section 38 - information relating to other entities, and whether any legal professional privilege should apply.

##### Work done to date

We have collected and collated documents within the scope of the request from three internal ATO business areas.

- We have asked the applicant to consider reducing the scope of s 22 request to exclude documents previously provided to s 22 under an earlier FOI request where some 600 pages were provided but we have not had a response to this query.

Work to be done in additional time

Review the documents to decide if a section 24 notice is necessary. Alternatively, continue to process the request.

The proposed timeframe to complete the matter is:

- Days 1-14 Review the documents and consult with ATO officers in relation to on-going matters
- Days 15-21 Finalise redactions
- Days 22-30 Prepare documents for release, schedule and decision letter.

Please contact me if you require any further information.

Regards,

s 22  
 Senior Legal Adviser, General Counsel  
 Australian Taxation Office  
 s 22

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\*\*\*\*\*

**From:** [REDACTED]  
**To:** [Enquiries](#)  
**Cc:** [REDACTED]  
**Subject:** [REDACTED] S15AB extension of time til 5 July [DLM=For-Official-Use-Only]  
**Date:** Wednesday, 21 June 2017 5:13:09 PM

---

Dear OAIC officer,

Attached is a request for an extension of time for a matter currently with the ATO.

### Extension of time request - s15AB

#### Applicant Details:

s 22 [REDACTED]  
 mailto:s 22 [REDACTED]

**Date Received:** 22 May 2017

**Current Due Date:** 21 June 2017.

An extension of time was sought pursuant to s15AA of the FOI Act on 20 June 2017. No response has been received from the applicant.

**Requested Due Date:** 5 July 2017

**Our Reference:** s 22 [REDACTED]

#### The agency's reason for requesting an extension and plan for processing

We are seeking an extension of time on the grounds that the request is complex.

- The request is complex – s 22 [REDACTED]  
s 22 [REDACTED]
- All documents have not yet been provided to the FOI officer as they have not been located yet
- We need further clarification from s 22 [REDACTED] regarding the scope of s 22 [REDACTED] request.

#### Work done to date

In March 2017 the FOI officer assisted the Review and Dispute Resolution (RDR) team to prepare documents for disclosure to s 22 [REDACTED]  
s 22 [REDACTED]

s 22 [REDACTED]

Upon receipt of the FOI request contact was made with RDR team to discuss the above issues further and whether processing the FOI request was affected by the § 22  
§ 22

Some of the documents § 22 have also been sought via § 22 FOI request.

§ 22 has been invited to contact the FOI officer to discuss this and also some aspects of § 22 FOI matter to further enable processing.

§ 22 has been invited to contact the FOI officer to discuss § 22 request now that the ATO § 22 are finalised.

The RDR officers that were involved with § 22 litigation cases are also assisting the FOI officer to processing § 22 FOI request. Some documents have been identified and provided to the decision-maker.

#### Work to be done in the additional time

- Clarification with § 22 on all aspects of § 22 FOI request,
- the remaining documents then identified and provided to the FOI officer,
- documents to be examined for any exemptions,
- consultation with the RDR and audit officers, and
- draft decision letter and prepare documents for disclosure.

Days 1 -4 – await contact from § 22 to determine scope of § 22 FOI request

Days 5-8 – obtain documents and draft mark up of documents

Days 9-11 – schedule and draft decision letter

Days 12-14 – discussion with BSL officers and prepare documents and decision for release

Please contact me if you require any further information.

Regards,

§ 22

Senior Legal Adviser, General Counsel  
 Australian Taxation Office

§ 22

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**From:** s 22  
**To:** [Enquiries](#)  
**Cc:** s 22  
**Subject:** s 22 s15AB extension til 9 May [SEC=UNCLASSIFIED]  
**Date:** Monday, 24 April 2017 1:35:48 PM

---

Dear OAIC officer,

Please find below a s15AB extension of time request for an FOI request currently with the ATO.

### Extension of Time Request – Section 15AB

#### Applicant Details

s 22

Phone: s 22

Email: s 22

For: s 22

#### Date Received

24 February 2017

#### Current Due Date

25 April 2017 (a s15AA extension was granted)

#### Requested Due Date

9 May 2017

#### Our Reference:

s 22

#### The agency's reason for requesting an extension and plan for processing

We are requesting an extension of time on the grounds that the request is complex and voluminous, for the following reasons:

##### The request is voluminous

- We have identified and compiled 139 documents relevant to the request constituting 1493 pages.

##### The request is complex

- Many of the documents relate to audit and review activity and are technical in nature. Assessing the sensitivity and any grounds for exemption for these documents will require consultation with ATO technical officers.
- The request includes personal details of individuals and require further review to assess if exemptions apply.

##### Work done to date

- We have collected and collated all documents within the scope of the request from four internal ATO business areas.
- We have engaged in initial discussions about sensitive areas within the documents with relevant ATO technical officers.
- On Friday 17 March 2017 the applicant agreed to an extension of time to 25 April 2017 to allow further time to process the documents.
- Approximately 15-20% of the documents have been processed by the FOI officer.

##### Work to be done in additional time

- Prepare a charges estimate and inform the applicant
- Process the remainder of documents and apply necessary redactions; prepare documents for release
- Produce a schedule of documents

Prepare a final decision letter and release documents to the applicant

**Further issues for consideration**

- A 14 day extension of time will allow the ATO to process the remaining bulk of the FOI request and provide a well-reasoned decision to the applicant, and will maintain the applicant’s right to internal review.

Please contact me if you require any further information.

Kind regards,

s 22 [Redacted]

Senior Legal Adviser, General Counsel

Australian Taxation Office

s 22 [Redacted]

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**From:** § 22  
**To:** [Enquiries](#)  
**Cc:** § 22  
**Subject:** § 22 Further s15AB extension request til 20 July [SEC=UNCLASSIFIED]  
**Date:** Wednesday, 28 June 2017 4:45:27  
**Attachments:** [RE Freedom of Information matter](#) § 22 [msg](#)

---

Dear OAIC officer,

Attached is a further s15AB extension request for an FOI matter currently with the ATO.

**Further Extension of time request - s15AB** § 22

**Applicant :**

§ 22

**Date Received:**

28 April 2017

**Current Due Date:**

29 June 2017 (15AB extension granted by the OAIC on 5 June 2017 with ref: § 22

**Requested Due Date:**

20 July 2017 (21 days)

**Our Reference:**

§ 22

**The agency's reason for requesting an extension and plan for processing**

With the written agreement of the Applicant (received 26 June 2017), we are seeking a further extension of time on the grounds that the request is complex and voluminous.

- The request is complex –
  - the scope of the request has not been determined as the request asked for documents relied upon in making a decision on an objection which was in the process of being finalised when the application was received. The objection remains unfinalised and the matter has moved to negotiations between ATO and the applicant for a settlement. The withdrawal of the application is to be included in the terms of the settlement deed.
  - should the negotiated settlement fail, the material is complex as the dispute is centered on the business transactions across many entities which are unrelated but for their trading activities. The level of complexity is high due to the interplay of the entities trading capacities and the transactions between the entities and the applicant. Consultation is highly likely. Redactions will be difficult and numerous relying heavily on sections 37 and 38.



- The request is voluminous - to date the folios located exceed 4000.

### Work done to date

The search commenced on the first business day after receipt of the request.

The due date for the deemed refusal of the objection on which this application centres was 23 May 2017. As the objection decision was still being framed and an ATO position was not yet finalised it was not possible to exactly determine what was within the scope until it could be determined if any particular document was relied upon. After the due date of the objection and on receipt of legal advice the approach shifted to seeking settlement rather than finalising the objection on which this FOI application centres.

Some 759 files have been located by three of the officers named in the request and this will be either added to or possibly reduced when the specifics of the objection result are provided to reference against the request.

There are several staff who were not in a position to provide or identify which documents are relevant until the objection was finalised. Initial processing has been done on documents which have been provided.

Fundamental to the delays thus far is that potentially hundreds of documents could not be ruled in or out of scope of the request until the objection was decided. This uncertainty is still in play while the settlement of the matter under objection is negotiated.

### Work to be done in the additional time

- AGS to complete the settlement deed (expected this week ending 30 June)
- Settlement is formalised
- Current application is withdrawn as part of the terms of the deed.

Or if settlement is unsuccessful:

- The final objection position can be communicated,
- the relevant documents identified and exemptions determined,
- additional officers provide their documents,
- consultation decided, and
- potentially a section 24AB consultation commenced once the correct documents can be identified when the scope is crystallised and volume and complexity of the application can be accurately assessed.

### Further issues for consideration

A further extension of time will allow the withdrawal of the application or alternatively allow the ATO to provide a well-reasoned review decision to the applicant.

A copy of the applicant's agreement to this extension is attached.

Please contact me if you require any further details.

Regards,

§ 22

Senior Legal Adviser, General Counsel  
Australian Taxation Office

§ 22

Think digital before you print

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