



8 February 2018
FOI ref: 2228

Jak Dac
By email: foi+request-4177-f592b6c7@righttoknow.org.au

Freedom of Information (FOI) Request – Consultation

Dear Mr Dac,

I refer to your request to the Treasury, originally dated 27 October 2017, which you revised on 24 November 2017, for the following documents under the *Freedom of Information Act 1982* (the FOI Act):

Documents in relation to double taxation US/AU regarding Australians Superannuation and sale of primary residence since Compulsory Superannuation has been implemented.

I am an authorised decision maker under section 23 of the Act.

The Treasury has identified more than 14,000 emails that are likely to fall within the scope of your request as presently worded. As you will appreciate, this is a considerable amount of material to be retrieved and then examined in order to process your request. Estimating that each email consists of two pages, and that it would take five minutes per page to process, then it is likely to take more than 2,300 hours to process your request. This does not include other documents such as briefs, reports, and any paper files. I am satisfied that this task would place a significant burden on a limited number of Treasury staff.

Sections 24 and 24AA of the Act together provide that an agency may refuse a request if it is satisfied that the work involved in processing the request would substantially and unreasonably divert the resources of the agency from its other operations.

Section 24(1) of the Act provides that, before an agency can refuse a request on this ground, it must first undertake a 'request consultation process' with the applicant under section 24AB of the Act. The purpose of this process is to, firstly, advise the applicant that the agency is intending to refuse the request on that ground and, secondly, to give the applicant an opportunity to revise the request to make it more manageable.

As a means of possibly assisting you to narrow the scope of your request, I would note that the following steps on your part may assist to reduce the request greatly:

- Providing a limited date range for possible documents
- Providing additional keywords or subjects that would limit the documents in scope
- Limiting the request to types of documents (such as Ministerial submissions), or by excluding classes of documents (such as email).

While the above are only suggestions and not the only ways in which the scope of your request could be narrowed, and while no revisions on your part will necessarily ensure that your request will be processed, they nevertheless may help in your consideration of this matter.

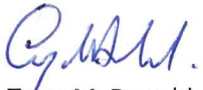
If you wish to discuss this matter, please contact the FOI team on 02 6263 2800 or by email to FOI@treasury.gov.au during the consultation period.

The FOI Act provides that you may now:

- Revise your request
- Advise us that you do not wish to revise your request; or
- Withdraw your request.

It further provides that if you have not done any of the above by the end of the consultation period of 14 days, your request will be deemed withdrawn.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Tony McDonald'.

Tony McDonald
Acting Division Head
Corporate and International Tax Division