



6 February 2018

FOI ref: 2263

Punch

By email: [foi+request-4335-abf8fdcf@righttoknow.org.au](mailto:foi+request-4335-abf8fdcf@righttoknow.org.au)

### Freedom of Information Request – Decision

Dear Punch,

I refer to your request sent to the Treasury on 21 January 2018, for access under the Freedom of Information Act 1982 (the Act) to the following:

*Treasury's disclosure log item 2240 is a document about dividend washing. Could you please provide the FOI request which prompted this disclosure? The identity of the applicant is not required. What I am seeking is to understand what question was asked/scope.*

#### Decision

I have made a decision to release the documents relevant to your request in full, with irrelevant material deleted in accordance with section 22(2) of the FOI Act.

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

#### Material Considered

The material to which I have had regard in making this decision includes:

- The terms of your request
- The relevant provisions of the Act
- Guidelines issued by the Australian Information Commissioner (the Guidelines)
- The documents within the scope of your request

#### *Irrelevant material (section 22)*

Where the giving of access to a document would disclose information that would reasonably be regarded as irrelevant to the request for access, section 22(1) of the FOI Act provides that it is possible for an agency to prepare an edited copy of the document, modified by deletions. Where this section applies, section 11A provides that access to the edited copy is required to be given.

In this case I consider irrelevant material to be the personal details of the applicant for FOI 2240, as stated in the scope of your request.

**Rights of Review**

A statement setting out your rights of review in this matter is attached.

Yours sincerely,



Kathryn Davy  
Principal Adviser  
Corporate and International Tax Division

## INFORMATION ON RIGHTS OF REVIEW

### 1. APPLICATION FOR INTERNAL REVIEW OF DECISION

Section 54 of the Freedom of Information Act gives you the right to apply for an internal review of the decision refusing to grant access to documents in accordance with your request.

Application for a review of the decision must be made in writing within 30 days of receipt of this letter.

No particular form is required but it would assist the decision-maker if you could set out in the application the grounds on which you consider that the decision should be reviewed.

Application for a review of the decision should be addressed to:

The Secretary  
The Treasury  
Langton Crescent  
PARKES ACT 2600  
Attention: Parliamentary and Legal Services Unit

OR

### 2. APPLICATION TO AUSTRALIAN INFORMATION COMMISSIONER (INFORMATION COMMISSIONER) FOR REVIEW OF DECISION

Section 54L of the Act gives you the right to seek a review of the decision from the Information Commissioner. An application for review must be made within 60 days of receiving the decision.

Applications for review must be in writing and must:

- give details of how notices must be sent to you; and
- include a copy of the notice of decision.

You should send your application for review to:

The Information Commissioner  
Office of the Australian Information Commissioner  
GPO Box 5218  
SYDNEY NSW 2001

AND/OR

### 3. COMPLAINTS TO THE INFORMATION COMMISSIONER

Section 70 of the Act provides that a person may complain to the Information Commissioner about action taken by an agency in the exercise of powers or the performance of functions under the Act.

A complaint to the Information Commissioner must be in writing and identify the agency the complaint is about. It should be directed to the following address:

The Information Commissioner  
Office of the Australian Information Commissioner  
GPO Box 5218  
SYDNEY NSW 2001

The Information Commissioner may decline to investigate the complaint in a number of circumstances, including that you did not exercise your right to ask the agency, the Information Commissioner, a court or tribunal to review the decision.