



**Government  
of South Australia**

TRS19D2895

Hon Stephen Mullighan MP  
Member for Lee  
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**Treasurer**  
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Dear Mr Mullighan

**APPLICATION UNDER THE FREEDOM OF INFORMATION ACT 1991**

I refer to your application made under the *Freedom of Information Act 1991* (FOI Act), dated 4 November 2019.

Your application seeks access to:

*"All minutes, briefings and correspondence titled 'Revenue SA – Rewrite of the Stamp Duties Act 1923' as described on the Objective document management system, between 23 February 2019 and 4 November 2019."*

The legislative prescribed timeframe to determine this application has expired and is now deemed to have refused you access to all documents relevant to your application. I refer to my letter dated 19 November 2019 where I sought additional time to make my determination.

The purpose of this letter is to advise you of my determination. An extensive search was conducted within this office. A total of 1 document was identified as answering the terms of your application.

I grant you part access to 1 document; a copy of which is enclosed.

**Released in Part**

This is a document which was prepared by DTF for my information about the status of the Stamp Duties Rewrite Project.

This is released in part as it contains advice from Parliamentary Counsel, and as such considered legal advice. I therefore determine this information exempt pursuant to clause 10(1) to the FOI Act.

## Exemption

### Clause 10 – Documents subject to legal professional privilege

- (1) *A document is an exempt document if it contain matter that would be privileged from production in legal proceedings on the ground of legal professional privilege.*

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), the Department of Treasury and Finance is now required to publish a log of all non-personal information released under the *Freedom of Information Act 1991*.

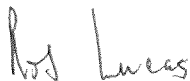
In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <https://dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit the website for further information.

As I am determining this application as Principal Officer, Section 29(6) of the Act does not provide for an internal review. If you are dissatisfied with my determination you are entitled to exercise your rights of external review with the Ombudsman.

Alternatively, you can apply to the South Australian Civil and Administrative Tribunal. If you wish to seek a review, Section 39(3) of the Act states you must do so within 30 calendar days of receiving the determination.

If you require any further information, please contact Vicky Cathro on 8226 9769.

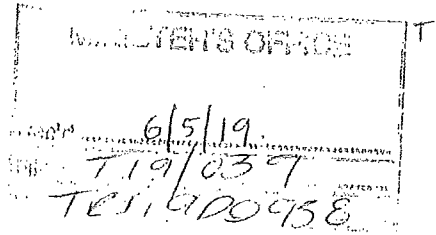
Yours sincerely



**Hon Rob Lucas MLC**  
*Principal Officer*

9 February 2020

MINUTE



MINUTES forming ENCLOSURE

File REV19/0049

To The Treasurer

REWRITE OF THE STAMP DUTIES ACT 1923

Timing: ROUTINE — For Information only

**Recommendations/Issues:** It is recommended that you:

- note the information below regarding the status of the Stamp Duties Rewrite Project.

Noted

Hon Rob Lucas MLC  
Treasurer

12/5/2019

**Purpose:**

- The purpose of this Minute is to provide you with an update on the current status of the Stamp Duty Rewrite Project, in addition to upcoming activities to deliver the project.

**Background:**

- In the 2017-18 budget, the Commonwealth Government committed to working with state and territory governments to ease the burden of government regulation on small business and the broader economy. It established the National Partnership on Regulatory Reform and allocated the program \$300 million in funding over four years.
- Under the agreement, each state and territory government was able to identify potential regulatory reforms and their economic benefit, particularly for small business.
- The Department of Treasury and Finance specified four reforms that met the criteria for consideration including a rewrite of the *Stamp Duties Act 1923* (the "Act"). A

(For Official Use-12--A2)



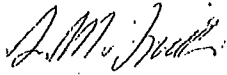
rewrite of the Act to simplify and modernise it, has been much anticipated and long awaited by the taxation industry and general public alike.

- You signed the Project Agreement for Small Business Reform, an agreement between the Commonwealth of Australia and the States and Territories, on 24 April 2018. The Commonwealth Treasurer signed the South Australian schedules to the Project Agreement for Small Business Reform on 29 March 2019.
- Signing this agreement committed the Commonwealth to providing funding to South Australia contingent on the implementation of the four reform projects identified including the rewrite of the Act.
- In early 2019, RevenueSA in consultation with Parliamentary Counsel, reviewed the Duties Act models of the other states and territories, and concluded [REDACTED]
- [REDACTED]

**Key points:**

- The rewrite of the Act is intended to be revenue neutral and it is anticipated that the consultation process will not result in any significant policy changes to the Act. However, if there are proposed policy changes that RevenueSA believes to be meritorious, RevenueSA will raise them with you for further direction.
- A project plan is in place, however due to the above-mentioned delay in the Federal Government signing the Small Business Regulatory Agreement, (which hindered RevenueSA's ability to commence the external stakeholder consultation process), RevenueSA has sought an extension of time to table the Bill in Parliament in early 2020. While it is likely that this request will be approved, there will not be a formal engagement on the extension until after the Commonwealth election takes place.
- The success of the rewrite requires consultation and collaboration with key stakeholders and the consultation phase will involve engaging with professional industry bodies, which includes RevenueSA's State Taxes Liaison Group, through a series of workshops and the general public via a YourSAy survey. This will provide stakeholders the opportunity to express their feedback on the rewrite of the Act. The first workshop is scheduled to take place on 10 May 2019.
- A Communication Strategy has been designed to keep stakeholders informed of the relevant proceedings and milestones as they occur. Future communication channels will include website, emails to subscribers, social media, webinars and external presentations.

- The project team will be engaging with the Department of Finance, Western Australia (who are the most recent jurisdiction to rewrite their Duties Act) to discuss their rewrite experience and share any efficiencies that can be made from the lessons learned from that project.
- RevenueSA will continue to provide you with regular updates on the status of the rewrite project.




Lisa Smith  
A/COMMISSIONER OF STATE TAXATION

3/05/2019

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Supported / Not Supported



David Reynolds  
CHIEF EXECUTIVE  
Department of Treasury and Finance  
Date... 3. 5. 19