



File: T&F18/0299
A919085

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29 August 2018

Mr Stephen Mullighan MP
Member for Lee
62 Semaphore Road
SEMAPHORE SA 5019

Sent via email: lee@parliament.sa.gov.au

Dear Mr Mullighan

Freedom of Information— Land Tax

I refer to your application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 31 May 2018.

Your applications specifically requested:

'[Date Range: 19/03/2018 to 30/05/2018]All minutes, briefings, notes, emails and correspondence from the Department of Treasury and Finance to the Treasurer and the Treasurer's Office regarding Land Tax and the Liberal party's election commitment to reduce Land Tax'

Under the Act, an agency has 30 days to respond to a freedom of information request. As DTF did not respond to your request within the time frame required, the department is deemed to have refused you access to all documents relevant to your application. However, I have determined to process the request as if the statutory time frame had been met.

The purpose of this letter is to advise you of my determination.

A total of 5 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in part to 2 documents, copies of which are enclosed, and
- I refuse you access to 3 documents.

Please refer to the attached schedule that describes each document and sets out my determination and reasons in summary form.

Documents released in part

Documents 4 and 4a

These documents contain information relating to the personal affairs of third parties. Under clause 6(1) of Schedule 1 to the FOI Act, a document is exempt if its disclosure would involve the 'unreasonable disclosure of information concerning the personal affairs of any person'. This information falls within the definition of personal affairs under the FOI Act and is therefore exempt from release pursuant to clause 6(1).

Documents refused in full

Documents 1 – 3

These documents are briefing notes or drafts of briefing notes, prepared specifically for use in Parliament, the disclosure of which would infringe the privilege of Parliament. I have therefore determined to exempt the documents in full pursuant to clause 17(c) of Schedule 1 to the FOI Act.

Exemptions

Clause 6 – Documents affecting personal affairs

- (1) *A document is an exempt document if it contains matter the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).*

Clause 17 – Documents subject to contempt etc

A document is an exempt document if it contains matter the public disclosure of which would, but for any immunity of the Crown—

...
(c) infringe the privilege of Parliament

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), DTF 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: <http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars> Please visit the website for further information.

External review

If you are aggrieved with this determination, you have a right to apply for internal review under subsection 29(1) of the FOI Act. Pursuant to subsection 29(2), your application must:

- be in writing
- be addressed to the principal officer, and
- be lodged at an office of DTF, or emailed to freedomofinformation2@sa.gov.au within 30 days after the day on which you receive this letter or within such further time as the principal officer may allow.

If you require any further information please phone Natalie Haigh on (08) 8429 0839.

Yours sincerely



Paul Williams

ACCREDITED FREEDOM OF INFORMATION OFFICER

Schedule of Documents

T&F18/0299 - Mr Stephen Mullighan MP - "[Date Range: 19/03/2018 to 30/05/2018]All minutes, briefings, notes, emails and correspondence from the Department of Treasury and Finance to the Treasurer and the Treasurer's Office regarding Land Tax and the Liberal party's election commitment to reduce Land Tax".

| Doc. No. | Date | Description of Document | # of pages | Determination | Exemption Clause |
|----------|------------|---|------------|------------------|---|
| 1 | 30/04/2018 | Draft Parliamentary Briefing Note | 5 | Refused in full | 17(c) - Disclosure would infringe the privilege of Parliament |
| 2 | 14/05/2018 | Parliamentary Briefing Note | 3 | Refused in full | 17(c) - Disclosure would infringe the privilege of Parliament |
| 3 | 17/05/2015 | Draft Parliamentary Briefing Note | 2 | Refused in full | 17(c) - Disclosure would infringe the privilege of Parliament |
| 4 | 26/05/2018 | TRS18D0441 - Minute - Ministerial correspondence - Land Tax | 1 | Released in part | 6(1) - Unreasonable disclosure of personal affairs |
| 4a | 26/05/2018 | Letter | 1 | Released in part | 6(1) - Unreasonable disclosure of personal affairs |

MINUTE



Government
of South Australia
Department of Treasury
and Finance

MINUTES forming ENCLOSURE

File T&F16/0660

Doc No TRS18D0441

To The Treasurer

MINISTERIAL CORRESPONDENCE – LAND TAX

Timing: ROUTINE — For information only

Recommendations/Issues: It is recommended that you:

- note that 6(1) has written to you about the proposed land tax reform election commitment; and
- sign the attached response to 6(1)

Noted

Hon Rob Lucas MLC
Treasurer

26 / 5 / 18

Tammie Pribanic
EXECUTIVE DIRECTOR
BUDGET, ANALYSIS AND PERFORMANCE

4 May 2018

| | |
|------------------|--|
| Contact Officer: | Rolando Abril |
| Telephone: | 822 68911 |
| Email address: | Rolando.Abril2@sa.gov.au |

The Hon Rob Lucas MLC



**Government
of South Australia**

TRS18D0441

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200 Victoria Square
Adelaide SA 5000
GPO Box 2264
Adelaide SA 5001
DX 56203 Victoria Square
Tel 08 8226 1866
treasurer.dtf@sa.gov.au

6(1)

Dear 6(1)

Thank you for your email about land tax arrangements in South Australia. You have asked for details about the Government's land tax reform commitments which were referred to in a media article in the Australian Financial Review on 11 April 2018.

As part of the recent State election, the Marshall Liberal Government committed to a comprehensive series of reforms to land tax in South Australia.

From 1 July 2020 we will increase the tax-free threshold to \$450,000, up from the current threshold of \$353,000. This will mean that thousands of land tax ownerships will no longer be liable for land tax. It will also provide an ongoing reduction in land tax for all other ownerships that remain liable for tax.

The Government has also committed to cutting the land tax rate from 3.7 per cent to 2.9 per cent for the value of land tax ownerships between the existing top land tax threshold (currently \$1.176 million) and \$5 million. This cut will further reduce eligible land tax bills and make South Australia's land tax regime more competitive with other jurisdictions.

These measures will benefit those people who have invested in property as well as small to medium businesses that own their premises.

Further details about this election commitment is available through the following link:
<https://strongplan.com.au/wp-content/uploads/2018/03/141-LAND-TAX.pdf>.

Yours sincerely

A handwritten signature in black ink, appearing to read "Rob Lucas".

Hon Rob Lucas MLC
Treasurer

26 May 2018