



T&F23/1452  
A3308233

23 November 2023

Hon David Speirs MP  
Parliament House  
North Terrace  
ADELAIDE SA 5000

State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
GPO Box 1045  
Adelaide SA 5001  
DX56205  
Tel 08 8226 9500  
Fax 08 8226 3819  
<http://www.treasury.sa.gov.au>  
ABN 19 040 349 865

Sent via email: [leaderoftheopposition@parliament.sa.gov.au](mailto:leaderoftheopposition@parliament.sa.gov.au)

Dear Mr Speirs

**Freedom of Information – Previous FOI submission regarding the financial implications of the proposed payroll tax changes for General Practitioners.**

I refer to your application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 24 October 2023.

Your application specifically requested:

*Documents including but not limited to emails, telephone records, WhatsApp messages, sms, briefings and memoranda regarding the following FOI submission. 'Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include: • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes.'* [Date Range: 21/03/2023 - 21/09/2023] *In addition to regular search procedures, I am seeking confirmation by DTF ITSA that all emails related to this search have been discovered. [Date Range: 21/03/2023 - 24/10/2023]*

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

A total of 14 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in full to 13 documents, copies of which are enclosed, and
- I grant you access in part to 1 document, copy of which is enclosed.

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

## Documents released in full

Documents 1-7 and 9-14.

## Document released in part

Document 8.

- Contains names and information of a personal FOI application request.

This information falls within the definition of personal affairs under the FOI Act and is therefore exempt from release pursuant to clause 6(1) of Schedule 1.

## 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).*

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information (PC045)*, DTF is 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://www.dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit the website for further information.

## Appeal rights

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 accompanied by the application fee of \$40.75 (unless fee waiver applicable) – payment options available on request
- be addressed to the Principal Officer
- be mailed to GPO Box 1045, Adelaide SA 5001, or emailed to [freedomofinformation2@sa.gov.au](mailto: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 contact Kate Tonkin on (08) 7133 8080 or by email at [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au).

Yours sincerely



Tonia Roache  
**ACCREDITED FREEDOM OF INFORMATION OFFICER**

**OFFICIAL**  
Schedule of Documents

T&F23/1452 - Hon David Speirs MP - "Documents including but not limited to emails, telephone records, WhatsApp messages, sms, briefings and memoranda regarding the following FOI submission. 'Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include: • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes.' [Date Range: 21/03/2023 - 21/09/2023] In addition to regular search procedures, I am seeking confirmation by DTF ITSA that all emails related to this search have been discovered." [Date Range: 21/03/2023 - 24/10/2023]

Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause
001	21/09/2023	Email	3	Released in full	
002	25/09/2023	Email	2	Released in full	
003	25/09/2023	Email	2	Released in full	
004		Attachment to Document 3 - Template	5	Released in full	
005		Attachment to Document 3 - Instruction Sheet	3	Released in full	
006		Attachment to Document 3 - Minute Template	1	Released in full	
007	25/09/2023	Email	2	Released in full	
008	26/09/2023	Email	2	Released in part	6(1) - Unreasonable disclosure of personal affairs
009	27/09/2023	Email	2	Released in full	
010	29/09/2023	Email	3	Released in full	
011	3/10/2023	Email	2	Released in full	
012	12/10/2023	Email	2	Released in full	
013	24/10/2023	Email	1	Released in full	
014	23/10/2023	Attachment to Document 13 - Letter of Notice	2	Released in full	

**Tonkin, Kate (DTF)**

**From:** no-reply@forms.sa.gov.au  
**Sent:** Thursday, 21 September 2023 12:40 PM  
**To:** DTF:Freedom of Information  
**Subject:** Application under Freedom of Information Act 1991 - FOI Application Receipt Number 18344195



An application for Freedom of Information has been submitted by Matt Cowdrey OAM MP and the receipt number is 18344195

Please log your receipt of this submission by clicking the below link.

[Log receipt of application](#)

Request details	
This is an application to:	Access documents
Do you know which agency holds the documents?	Yes
Name of agency	Department of Treasury and Finance
Agency telephone	8429 0839
Agency email	Freedomofinformation2@sa.gov.au
Agency please note	
Is this application to access or amend	Neither of the above
Document details	
Describe the documents you wish to access.	Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include: <ul style="list-style-type: none"> <li>• Any financial models or projections used to estimate the revenue from the payroll tax changes.</li> <li>• Correspondence or memos discussing the potential impact of these changes on GP practices.</li> <li>• Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes.</li> </ul>
'From' date	21/03/2023

'To' date	21/09/2023
Relevant document reference numbers (if known)	
How would you like to access the documents?	I want a copy
<b>Applicant details</b>	
Title	Mr
Given name	Matt
Family name	Cowdrey OAM MP
Organisation	Shadow Treasurer
Address entered	UNIT 2 130 VALETTA ROAD, FULHAM GARDENS, SOUTH AUSTRALIA, 5024
My postal address is different	
Preferred phone	83531111
Alternative phone	
Email	colton@parliament.sa.gov.au
Re-enter your email address	colton@parliament.sa.gov.au
<b>Proof of identity</b>	
Acceptable proof of identity includes a scanned copy or photograph of your driver's licence, Medicare card, Centrelink card or passport.	
<b>Fees</b>	
Today's date	21/09/2023
<b>Application cost</b>	
Based on the information provided the fee for this application is	\$0.00
Do you require a fee waiver?	Yes
Reason for fee waiver	Member of Parliament
<b>Review</b>	
I declare that all the information I have provided is true and correct, and I have read and understood the Outline of Responsibilities (see link at the bottom of this page).	checked
I am aware that no fee is attached and if I do not qualify for a waiver, then this application will not be valid until the fee has been received by the agency.	checked



**Tonkin, Kate (DTF)**

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**From:** DTF:Freedom of Information  
**Sent:** Monday, 25 September 2023 1:44 PM  
**To:** Colton EO  
**Subject:** Freedom of Information Acknowledgment - T&F23/1268 - Financial implications of the proposed payroll tax changes for General Practitioners (GPs)

**OFFICIAL**

Dear Mr Cowdrey

I acknowledge receipt of your Freedom of Information application received in by the Department of Treasury and Finance (DTF) on 21 September 2023 requesting access to:

*Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include: • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes. [Date Range: 21/03/2023 - 21/09/2023]*

In the course of dealing with your application, DTF may be required under FOI Act to consult with third parties before giving access to some documents. If consultation occurs, your name may be disclosed to the relevant third parties. Providing your name is not considered a disclosure of personal information.

Following are a number of points in relation to your **rights to appeal** of which you need to be aware:

1. This agency is obliged to determine your application within 30 days of receipt.
2. If this agency fails to determine your application within 30 days of receipt, in accordance with section 19(2) of the FOI Act, the agency is deemed to have determined your application by refusing access to the documents.
3. If you are not satisfied with the determination of your application or you do not receive a determination within 30 days of the department's receipt of it, you can apply for an internal review. Your application for internal review must be lodged within 30 days of the decision with which you are dissatisfied.
4. If you apply for an internal review and are dissatisfied with the outcome, you can apply to the Ombudsman for an external review. You may contact the Ombudsman on telephone number (08) 8226 8699 at any time if you are dissatisfied with the way your request has been handled.

Should you have any queries, please contact the [DTF FOI Unit](#).

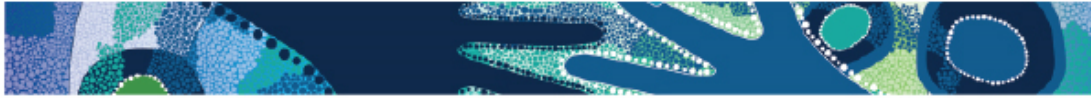
Regards

**Kate Tonkin** (she/her)  
FOI Officer | People and Performance

**Committed to workplace flexibility**



**Government of South Australia**  
Department of Treasury  
and Finance



The Department of Treasury and Finance acknowledges Aboriginal people as the state's first peoples, nations and Traditional Owners of South Australian land and waters. We recognise that their unique cultural heritage, customs, spiritual beliefs and relationship with the land are of ongoing importance today, and we pay our respects to Elders past, present and emerging leaders of the future.

Information contained in this e-mail message may be confidential and may also be the subject of legal professional privilege or public interest



**Tonkin, Kate (DTF)**

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**From:** DTF:Freedom of Information  
**Sent:** Monday, 25 September 2023 1:36 PM  
**To:** Blight, Tricia (DTF); DTF:BAP FOI Mailbox; Maxwell, Paul (DTF); DTF:FiMRap Admin; Chau, Phuong (DTF); Oates, Jennifer (DTF); DTF:Office of the Under Treasurer  
**Subject:** New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23  
**Attachments:** Electronic discovery response.pdf; Minute - FOI Branch Response Template.doc; Document Schedule template.xlsx

**OFFICIAL**

Good Afternoon

DTF has received an FOI application from Matt Cowdrey OAM MP seeking:

*Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include:* • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes. [Date Range: 21/03/2023 - 21/09/2023]

**Note: If the request captures a large number of documents, please contact the FOI unit asap to discuss. The FOI unit can negotiate the scope of the request with the applicant.**

To assist the FOI Unit in processing the application, would your Branch please:

1. search databases and information stores including Objective, network drives and emails to locate relevant documents. If no documents are located, please email the FOI Unit advising there are no documents in scope.
2. Any documents found are to be provided electronically using the attached work instruction – “Electronic Discovery Response”.
3. Complete the attached “Minute – FOI Branch Request template”, including any comments or advice,
4. Use the attached “Document Schedule template” to list documents identified. **If your branch have concerns with the release of any of the documents provided, please use the appropriate sections on the schedule to provide information to assist the FOI Unit to make a determination as to whether the documents may be exempt.**
5. Send the completed schedule (in Excel format) via return email to DTF:Freedom of Information.

Please provide your branch discovery response by COB Tuesday, 3 October 2023. If you have any concerns with this timeframe, please email DTF:Freedom of Information immediately.

Should you require assistance regarding this request, please contact [DTF:FOI](#).

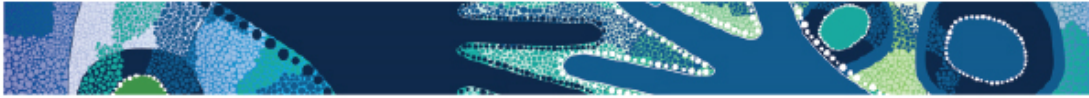
Regards

**Kate Tonkin** (she/her)  
 FOI Officer | People and Performance

**Committed to workplace flexibility**



**Government of South Australia**  
Department of Treasury  
and Finance



The Department of Treasury and Finance acknowledges Aboriginal people as the state's first peoples, nations and Traditional Owners of South Australian land and waters. We recognise that their unique cultural heritage, customs, spiritual beliefs and relationship with the land are of ongoing importance today, and we pay our respects to Elders past, present and emerging leaders of the future.

Information contained in this e-mail message may be confidential and may also be the subject of legal professional privilege or public interest











## Providing an electronic discovery response Work Instruction

When a new freedom of information (FOI) application is received, a discovery request email is sent to all relevant branch contacts, usually the executive director. This email, titled "New Freedom of Information Application – (T&FYY/XXXX) – APPLICATION SUBJECT – RESPONSE DUE DATE" is sent to the internal branch contacts to begin the discovery searching.

This work instruction details how to provide an electronic version of the discovery response to the FOI unit.

## Providing an electronic discovery response

### Searching

- Complete the search of your branch/areas records as per your usual branch process.
- Save all relevant documents (e.g. emails, minutes, briefings, spreadsheets, etc) to a folder on the network drive (usually G: drive) in their original format. Documents do not need to be converted to pdf if they are in another format.
- If the document includes attachments (i.e an email with attachments) save the attachments as separate documents

### Document Schedule

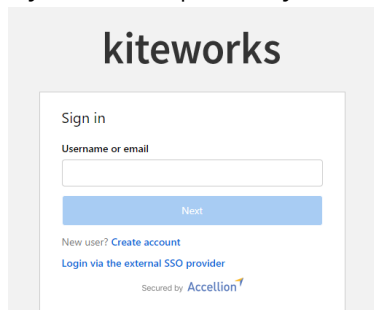
- Open the Excel spreadsheet "Document Schedule template" provided by the FOI unit in the discovery request email. Save a copy of the template in the folder with the documents discovered in the search. Name the file "Document Schedule – T&FYY\_XXXX" using the application number from the discovery email and YY as the current year (e.g. 20).
- Rename all documents, excluding the document schedule, to start with a 3 digit number – 001, 002, 003, etc. Either add the number to the start of the document name or rename to only the number (see example to the right)
- Fill out the corresponding row on the document schedule, ensuring you complete all columns for each document. Use the ExemptionClauses tab as a reference when completing the Exemption Clauses column. Remember to provide your reasoning for exemption recommendations.
- Document labelled 001 should be in row labelled 1 on the spreadsheet, document labelled 002 in row 2, continuing for all documents in scope.
- If the document includes attachments (i.e an email with attachments) save the attachments as separate documents and number them accordingly. For example, 001 email, 002 report - attachment to 001 email.

Name	Date modified	Type
<input checked="" type="checkbox"/> Original documents	10/02/2020 11:05 ...	File folder
<input type="checkbox"/> 001	7/02/2020 3:30 PM	PDF File
<input type="checkbox"/> 002	10/02/2020 11:56 ...	PDF File
<input type="checkbox"/> 003	10/02/2020 11:56 ...	PDF File
<input type="checkbox"/> 004	10/02/2020 11:56 ...	PDF File
<input type="checkbox"/> 005	10/02/2020 11:56 ...	PDF File
<input type="checkbox"/> 006	10/02/2020 11:56 ...	PDF File
<input type="checkbox"/> 007	10/02/2020 11:56 ...	PDF File
<input type="checkbox"/> 010	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 011	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 012	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 013	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 014	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 015	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 016	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 017	10/02/2020 11:57 ...	PDF File
<input type="checkbox"/> 018 20190409 COWC - 10 674333	10/02/2020 11:57 ...	PDF File

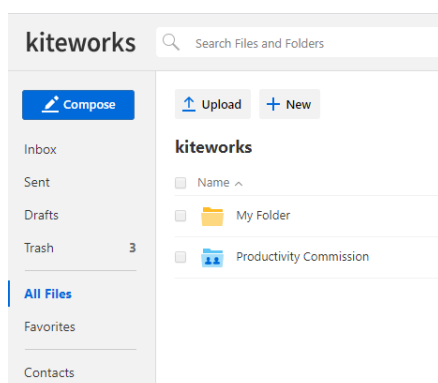


## Sending the electronic discovery response

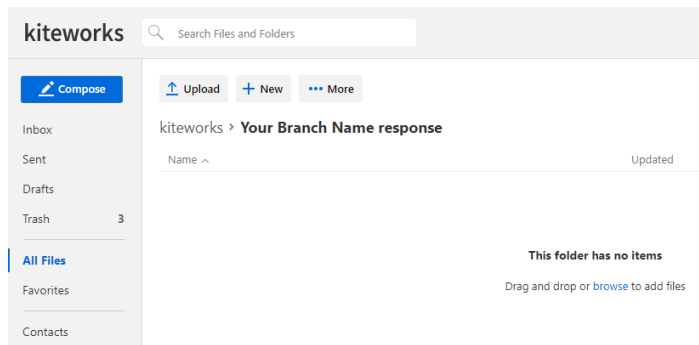
- Go to <https://dtf.secureft.sa.gov.au/>
- If you have not previously used Kiteworks, click on the 'Create account' link



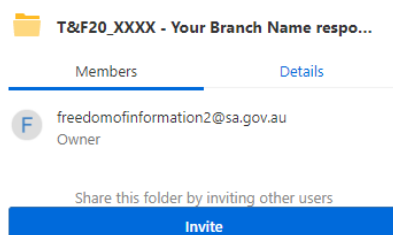
- Log into kiteworks
- Go to All files



- Click "New" to create a new folder. Name the new folder "T&FYY\_XXXX – Your Branch Name response"

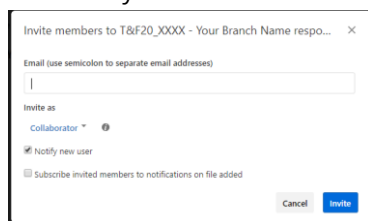


- At this point you can either click "Upload" and choose upload a folder or choose "browse" to upload the files in a group.
- Once all files have uploaded, click "Invite" on the right hand side of the page



## Electronic Discovery Response - FOI

- Type [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au) in the email box that appears. Select "Notify new user" if it is not already selected



- Kiteworks will send an email notifying the FOI unit to access the folder and download the documents for processing.

### Minute - FOI Branch response

- Follow usual internal branch process for sign off of the FOI branch response minute
- Save a copy of the signed minute in the same "T&FYX\_XXXX – Your Branch Name response" Kiteworks folder  
or
- Send minute via email to [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au)
- If there is no electronic sign off process within your branch, please arrange for the authoriser to email [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au), confirming the relevant searches have been completed and any other additional information as required.

### Kiteworks issues

- Please contact the Service Desk on 8226 9590 or online at <http://ictservicesonline/> if you have any issues creating or using Kiteworks

## OFFICIAL

MINUTES forming ENCLOSURE to

File T&amp;FYY/XXXX

Doc No TF&lt;...&gt;

To Freedom of Information Unit

**FREEDOM OF INFORMATION**

An application has made under the *Freedom of Information Act 1991* ('the FOI Act') for:

- "Scope of application as provided in discovery email "

**I am satisfied the below searches have been undertaken and all relevant documents held by my Branch falling within the scope of the application have been provided to you.**

Note: A 'document' under the FOI Act 'includes anything in which information is stored or from which information may be reproduced'. It includes emails, audio and visual recordings, as well as hard copy and electronic documents and drafts of such documents.

Source	Searched			Have all documents been supplied to the FOI officer?		
	Yes (insert date)	No	N/A	Yes (insert date)	No	N/A
Objective						
Hard copy T&F Files						
Other relevant areas in your Branch/Section						
All documents currently with an external provider (solicitors, consultants etc)						
All electronic data (including emails)						
Keywords used:						

**ANY RECOMMENDATIONS**

- 

Name  
TITLE

Month Year

**Tonkin, Kate (DTF)**

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**From:** Bayliss, Scott (DTF)  
**Sent:** Tuesday, 26 September 2023 12:26 PM  
**To:** DTF:Office of the Under Treasurer  
**Subject:** Re: New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

No I don't

Sent from my iPhone

On 26 Sep 2023, at 12:23 pm, DTF:Office of the Under Treasurer <DTFOfficeoftheUnderTreasurer@sa.gov.au> wrote:

**OFFICIAL**

Hi Scott  
 Checking to see if you would have any correspondence in relation to this FOI please?  
 Thanks  
 Jodie

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**From:** DTF:Freedom of Information <FreedomofInformation2@sa.gov.au>  
**Sent:** Monday, September 25, 2023 1:36 PM  
**To:** Blight, Tricia (DTF) <Tricia.Blight@sa.gov.au>; DTF:BAP FOI Mailbox <BAPFOI@sa.gov.au>; Maxwell, Paul (DTF) <Paul.Maxwell@sa.gov.au>; DTF:FiMRap Admin <DTFFiMRapAdmin@sa.gov.au>; Chau, Phuong (DTF) <phuong.chau@sa.gov.au>; Oates, Jennifer (DTF) <Jennifer.Oates@sa.gov.au>; DTF:Office of the Under Treasurer <DTFOfficeoftheUnderTreasurer@sa.gov.au>  
**Subject:** New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

**OFFICIAL**

Good Afternoon

DTF has received an FOI application from Matt Cowdrey OAM MP seeking:

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- Any financial models or projections used to estimate the revenue from the payroll tax changes.
- Correspondence or memos discussing the potential impact of these changes on GP practices.
- Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes. [Date Range: 21/03/2023 - 21/09/2023]

**Note: If the request captures a large number of documents, please contact the FOI unit asap to discuss. The FOI unit can negotiate the scope of the request with the applicant.**

To assist the FOI Unit in processing the application, would your Branch please:

1. search databases and information stores including Objective, network drives and emails to locate relevant documents. If no documents are located, please email the FOI Unit advising there are no documents in scope.
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5. Send the completed schedule (in Excel format) via return email to DTF:Freedom of Information.

Please provide your branch discovery response by COB Tuesday, 3 October 2023. If you have any concerns with this timeframe, please email DTF:Freedom of Information immediately.

Should you require assistance regarding this request, please contact [DTF:FOI](#).

Regards

**Kate Tonkin** (she/her)  
FOI Officer | People and Performance

State Administration Centre, 200 Victoria Square ADELAIDE SA 5000  
t 713 38080 | e [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au) | w [treasury.sa.gov.au](http://treasury.sa.gov.au)

<image001.jpg>

Information contained in this e-mail message may be confidential and may also be the subject of legal professional privilege or public interest

<Electronic discovery response.pdf>  
<Minute - FOI Branch Response Template.doc>  
<Document Schedule template.xlsx>

**Tonkin, Kate (DTF)**

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**From:** Tonkin, Kate (DTF)  
**Sent:** Monday, 25 September 2023 10:08 AM  
**To:** Roache, Tonia (DTF); Oates, Jennifer (DTF); Waller, Melanie (DTF)  
**Cc:** Holling, Kristian (DTF)  
**Subject:** FOI Update Meeting - 25 September 2023

**OFFICIAL**

Hello everyone,

Please refer to the [FOI Dashboard](#) for current status of applications as of 25 September 2023.

- Three (3) new applications
  - **Matt Cowdrey MP** – ‘Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include: • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes.’ [Date Range: 21/03/2023 - 21/09/2023]

**Clause 6(1)**

– ‘The SA Department of Treasury and Finance (DTF) has the secretariat for the Board of Treasurers, a role coordinated by the Director of DTF's Budget and Performance. In a meeting held in March 2021, the Board of Treasurers endorsed a proposal for a principle-based approach to exempt health services from Goods and Services Tax (GST). We seek to obtain any and all documents related to this endorsed proposal, including the proposal itself, any amendments to the proposal, and any relevant meeting minutes held in relations to the endorsement of this proposal.’ [Date Range: 01-03-2021 - 25-09-2023]

Let me know if you have any queries on any applications.

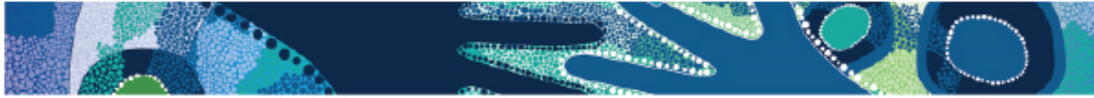
Thanks  
Kate

**Kate Tonkin** (she/her)  
FOI Officer | People and Performance

**Committed to workplace flexibility**



**Government of South Australia**  
Department of Treasury  
and Finance



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**Tonkin, Kate (DTF)**

---

**From:** DTF:FiMRap Admin  
**Sent:** Wednesday, 27 September 2023 8:54 AM  
**To:** DTF:Freedom of Information  
**Subject:** RE: New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

Hi Kate,

It is a NIL response from Financial Management, Reporting & Policy Branch including Electorate Services

Thanks  
 Tammy

---

**From:** DTF:Freedom of Information <FreedomofInformation2@sa.gov.au>  
**Sent:** Monday, September 25, 2023 1:36 PM  
**To:** Blight, Tricia (DTF) <Tricia.Blight@sa.gov.au>; DTF:BAP FOI Mailbox <BAPFOI@sa.gov.au>; Maxwell, Paul (DTF) <Paul.Maxwell@sa.gov.au>; DTF:FiMRap Admin <DTFFiMRapAdmin@sa.gov.au>; Chau, Phuong (DTF) <phuong.chau@sa.gov.au>; Oates, Jennifer (DTF) <Jennifer.Oates@sa.gov.au>; DTF:Office of the Under Treasurer <DTFOfficeoftheUnderTreasurer@sa.gov.au>  
**Subject:** New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

**OFFICIAL**

Good Afternoon

DTF has received an FOI application from Matt Cowdrey OAM MP seeking:

*Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include:* • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes. [Date Range: 21/03/2023 - 21/09/2023]

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1. search databases and information stores including Objective, network drives and emails to locate relevant documents. If no documents are located, please email the FOI Unit advising there are no documents in scope.
2. Any documents found are to be provided electronically using the attached work instruction – “Electronic Discovery Response”.
3. Complete the attached “Minute – FOI Branch Request template”, including any comments or advice,
4. Use the attached “Document Schedule template” to list documents identified. **If your branch have concerns with the release of any of the documents provided, please use the appropriate sections on the**



**schedule to provide information to assist the FOI Unit to make a determination as to whether the documents may be exempt.**

5. Send the completed schedule (in Excel format) via return email to DTF:Freedom of Information.

Please provide your branch discovery response by COB Tuesday, 3 October 2023. If you have any concerns with this timeframe, please email DTF:Freedom of Information immediately.

Should you require assistance regarding this request, please contact [DTF:FOI](#).

Regards

**Kate Tonkin** (she/her)

FOI Officer | People and Performance

State Administration Centre, 200 Victoria Square ADELAIDE SA 5000

t 713 38080 | e [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au) | w [treasury.sa.gov.au](http://treasury.sa.gov.au)

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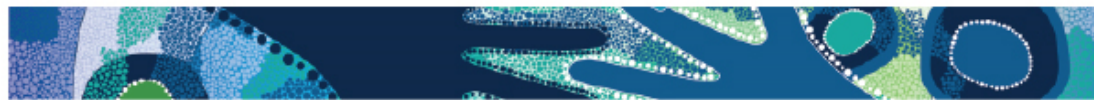
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Department of Treasury and Finance



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**Tonkin, Kate (DTF)**

---

**From:** DTF:Office of the Under Treasurer  
**Sent:** Friday, 29 September 2023 11:00 AM  
**To:** DTF:Freedom of Information; DTF:Office of the Under Treasurer  
**Subject:** RE: Office of the Under Treasurer Response - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

OFFICIAL

Hi Kate

The business unit relates to RevenueSA, and Paul Maxwell was included in your original email.

Thank you  
Jodie

---

**From:** DTF:Freedom of Information <FreedomofInformation2@sa.gov.au>  
**Sent:** Friday, September 29, 2023 10:32 AM  
**To:** DTF:Office of the Under Treasurer <DTFOfficeoftheUnderTreasurer@sa.gov.au>  
**Subject:** RE: Office of the Under Treasurer Response - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

OFFICIAL

Hello Ana

Can you please confirm if the business unit relates to a particular branch?

I just want to make sure I have included them in my discovery email.

Thank you  
Kate

---

**From:** DTF:Office of the Under Treasurer <[DTFOfficeoftheUnderTreasurer@sa.gov.au](mailto:DTFOfficeoftheUnderTreasurer@sa.gov.au)>  
**Sent:** Thursday, September 28, 2023 5:10 PM  
**To:** DTF:Freedom of Information <[FreedomofInformation2@sa.gov.au](mailto:FreedomofInformation2@sa.gov.au)>  
**Subject:** Office of the Under Treasurer Response - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

OFFICIAL

Hi Kate

A nil response for the Office of the Under Treasurer. We expect the business unit to discover any documents. Please be in touch if you require anything further.

Kind regards

Ana

**Ana Beveridge**  
Business Manager | Office of the Under Treasurer



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**From:** DTF:Freedom of Information <[FreedomofInformation2@sa.gov.au](mailto:FreedomofInformation2@sa.gov.au)>  
**Sent:** Monday, September 25, 2023 1:36 PM  
**To:** Blight, Tricia (DTF) <[Tricia.Blight@sa.gov.au](mailto:Tricia.Blight@sa.gov.au)>; DTF:BAP FOI Mailbox <[BAPFOI@sa.gov.au](mailto:BAPFOI@sa.gov.au)>; Maxwell, Paul (DTF) <[Paul.Maxwell@sa.gov.au](mailto:Paul.Maxwell@sa.gov.au)>; DTF:FiMRap Admin <[DTFFiMRapAdmin@sa.gov.au](mailto:DTFFiMRapAdmin@sa.gov.au)>; Chau, Phuong (DTF) <[phuong.chau@sa.gov.au](mailto:phuong.chau@sa.gov.au)>; Oates, Jennifer (DTF) <[Jennifer.Oates@sa.gov.au](mailto:Jennifer.Oates@sa.gov.au)>; DTF:Office of the Under Treasurer <[DTFOfficeoftheUnderTreasurer@sa.gov.au](mailto:DTFOfficeoftheUnderTreasurer@sa.gov.au)>  
**Subject:** New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

**OFFICIAL**

Good Afternoon

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- Correspondence or memos discussing the potential impact of these changes on GP practices.
- Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes. [Date Range: 21/03/2023 - 21/09/2023]

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5. Send the completed schedule (in Excel format) via return email to DTF:Freedom of Information.

Please provide your branch discovery response by COB Tuesday, 3 October 2023. If you have any concerns with this timeframe, please email DTF:Freedom of Information immediately.

Should you require assistance regarding this request, please contact [DTF:FOI](#).

Regards

**Kate Tonkin** (she/her)  
FOI Officer | People and Performance

State Administration Centre, 200 Victoria Square ADELAIDE SA 5000  
t 713 38080 | e [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au) | w [treasury.sa.gov.au](http://treasury.sa.gov.au)

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Department of Treasury and Finance

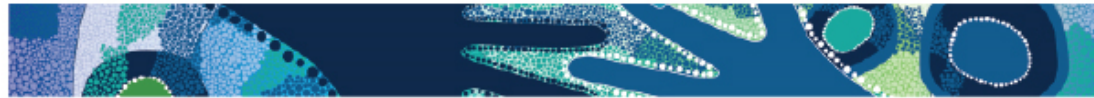


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**Tonkin, Kate (DTF)**

---

**From:** Maxwell, Paul (DTF)  
**Sent:** Tuesday, 3 October 2023 11:30 AM  
**To:** DTF:Freedom of Information  
**Cc:** Fraser, Matthew (DTF); Thompson, Joanne (DTF)  
**Subject:** RE: New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

**OFFICIAL**

Hi Kate

A search and review of RevenueSA's databases have determined that there is no information relevant to the above FOI request.

RevenueSA's response is 'nil'.

Kind regards

**Paul Maxwell**

A/Deputy Commissioner of State Taxation | RevenueSA

GPO Box 1353 ADELAIDE SA 5001

t 8226 1307 | e [paul.maxwell@sa.gov.au](mailto:paul.maxwell@sa.gov.au) | w [revenuesa.sa.gov.au](http://revenuesa.sa.gov.au)



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**From:** DTF:Freedom of Information <FreedomofInformation2@sa.gov.au>  
**Sent:** Monday, September 25, 2023 1:36 PM  
**To:** Blight, Tricia (DTF) <Tricia.Blight@sa.gov.au>; DTF:BAP FOI Mailbox <BAPFOI@sa.gov.au>; Maxwell, Paul (DTF) <Paul.Maxwell@sa.gov.au>; DTF:FiMRap Admin <DTFFiMRapAdmin@sa.gov.au>; Chau, Phuong (DTF) <phuong.chau@sa.gov.au>; Oates, Jennifer (DTF) <Jennifer.Oates@sa.gov.au>; DTF:Office of the Under Treasurer <DTFOfficeoftheUnderTreasurer@sa.gov.au>  
**Subject:** New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

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- Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes. [Date Range: 21/03/2023 - 21/09/2023]

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Should you require assistance regarding this request, please contact [DTF:FOI](#).

Regards

**Kate Tonkin** (she/her)  
FOI Officer | People and Performance

State Administration Centre, 200 Victoria Square ADELAIDE SA 5000

t 713 38080 | e [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au) | w [treasury.sa.gov.au](http://treasury.sa.gov.au)

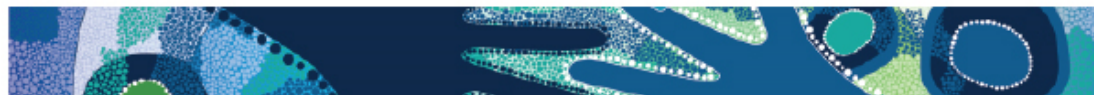
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Department of Treasury and Finance

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**Tonkin, Kate (DTF)**

---

**From:** DTF:BAP FOI Mailbox  
**Sent:** Thursday, 12 October 2023 2:41 PM  
**To:** DTF:Freedom of Information  
**Cc:** Burness, Sandy (DTF)  
**Subject:** RE: New Freedom of Information Application - (T&F23/1268) - Financial Implications of the proposed payroll tax changes for General Practitioners (GPs) - DUE DATE 3/10/23

**OFFICIAL**

Good afternoon,

Nil response from BAP.

Thanks  
 Pantelis

---

**From:** DTF:Freedom of Information <FreedomofInformation2@sa.gov.au>  
**Sent:** Monday, 25 September, 2023 1:36 PM  
**To:** Blight, Tricia (DTF) <Tricia.Blight@sa.gov.au>; DTF:BAP FOI Mailbox <BAPFOI@sa.gov.au>; Maxwell, Paul (DTF) <Paul.Maxwell@sa.gov.au>; DTF:FiMRap Admin <DTFFiMRapAdmin@sa.gov.au>; Chau, Phuong (DTF) <phuong.chau@sa.gov.au>; Oates, Jennifer (DTF) <Jennifer.Oates@sa.gov.au>; DTF:Office of the Under Treasurer <DTFOfficeoftheUnderTreasurer@sa.gov.au>  
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Regards

**Kate Tonkin** (she/her)

FOI Officer | People and Performance

State Administration Centre, 200 Victoria Square ADELAIDE SA 5000

t 713 38080 | e [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au) | w [treasury.sa.gov.au](http://treasury.sa.gov.au)

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Department of Treasury and Finance



**SOUTH AUSTRALIA**



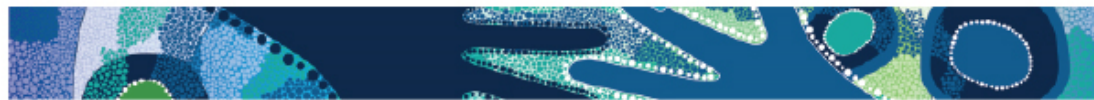
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**Tonkin, Kate (DTF)**

---

**From:** DTF:Freedom of Information  
**Sent:** Tuesday, 24 October 2023 9:11 AM  
**To:** Colton EO  
**Subject:** Letter of Notice - T&F23/1268  
**Attachments:** Letter of Notice - T&F23\_1268.pdf

OFFICIAL

Good morning

Please find attached Letter of Notice for T&F23/1268.

Thank you

**Kate Tonkin** (she/her)  
FOI Officer | People and Performance

State Administration Centre, 200 Victoria Square ADELAIDE SA 5000

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T&F23/1268  
A3227579

23 October 2023

Mr Matt Cowdrey OAM MP  
130 Valetta Road  
FULHAM GARDENS SA 5024

State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
GPO Box 1045  
Adelaide SA 5001  
DX56205  
Tel 08 8226 9500  
Fax 08 8226 3819  
<http://www.treasury.sa.gov.au>  
ABN 19 040 349 865

Sent via email: [colton@parliament.sa.gov.au](mailto:colton@parliament.sa.gov.au)

Dear Mr Cowdrey

**Freedom of Information – Financial Implications of the proposed payroll tax changes for General Practitioners (GPs)**

I refer to your application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 21 September 2023.

Your application specifically requested:

*'Documents, analyses, reports, or any written communications produced by Treasury and Finance relating to the financial implications of the proposed payroll tax changes for General Practitioners (GPs). This request specifically pertains to the internal analysis mentioned by Treasurer Stephen Mullighan during his interview on ABC RADIO ADELAIDE (21 September 2023), where he stated that numbers were being "crunched" for the Royal College and looked at "internally within Treasury." Please include: • Any financial models or projections used to estimate the revenue from the payroll tax changes. • Correspondence or memos discussing the potential impact of these changes on GP practices. • Any recommendations or advice generated within the Treasury regarding the implementation or potential outcomes of these tax changes.'* [Date Range: 21/03/2023 - 21/09/2023]

Section 23(1)(b) of the FOI Act states "An agency must notify an applicant in writing—  
... (b) if the application relates to a document that is not held by the agency—of the fact that the agency does not hold such a document."

I advise that, following extensive searches conducted throughout the Department of Treasury and Finance, I have been unable to locate documents in scope of your request.

**Appeal rights**

If you are dissatisfied with the outcome of your FOI application, you have the right to make a complaint to the Ombudsman SA. Please contact the Ombudsman directly on (08) 8226 8699.

If you require any further information, please contact Kate Tonkin on (08) 7133 8080 or email [FreedomofInformation2@sa.gov.au](mailto:FreedomofInformation2@sa.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Tonia Roache', written in a cursive style.

Tonia Roache  
ACCREDITED FREEDOM OF INFORMATION OFFICER