



Government
of South Australia

TRS18D2106

Hon Kyam Maher MLC
Parliament House
NORTH TERRACE SA 5000

Treasurer
Level 8
State Administration Centre
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


Dear Mr Maher

APPLICATION UNDER THE *FREEDOM OF INFORMATION ACT 1991*

I refer to your application made under the *Freedom of Information Act 1991* (FOI Act), dated 22 October, 2018.

Your application seeks access to:

"Since 17 March 2018, copies of all correspondence (including but not limited to hardcopy or electronic letters, emails, diary entries and any other correspondence) to the Member for Adelaide, the Hon Rachel Sanderson MP."

The purpose of this letter is to advise you of my determination. An extensive search was conducted within this office. A total of 2 documents were identified as answering the terms of your application.

I grant you access in full to 1 document, a copy of which is enclosed.

I grant you access in part to 1 document, a copy of which is enclosed. Personal information relating to constituents details have been removed, pursuant to clause 6(1) of the FOI Act.

No fees and charges are payable for this application.

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: <http://dpc.sa.gov.au/what-we-do/services-for-government/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 (08) 8226 1866.

Yours sincerely



Hon Rob Lucas MLC
Principal Officer

18 November 2018

Att.

Schedule of Documents

Doc. No.	Date	Description of Document	# of pages	Determination Recommendation	Exemption Clause	Reason
1	2/07/2018	Letter from Treasurer to Hon Rachel Sanderson MP, Member for Adelaide	1	Released in full		
2	8/10/2018	Letter from Treasurer to Hon Rachel Sanderson MP, Member for Adelaide	2	Released in part	6(1) - Unreasonable disclosure of personal affairs	

The Hon Rob Lucas MLC



**Government
of South Australia**

TRS18D1151

Hon Rachel Sanderson MP
Member for Adelaide
84 Prospect Road
PROSPECT SA 5082

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A handwritten signature in cursive script, appearing to read "Rachel".

Dear Ms Sanderson

I have received a letter from the Hon Dan van Holst Pellekaan MP, Member for Stuart, seeking to transfer \$10,000 from his 2017-18 Global Allowance allocation to your 2017-18 Global Allowance allocation.

I have approved the Member for Stuart's request. The transfer will be noted in your Global Allowance statement.

If you have any queries in relation to this matter, please contact Mr Paul Tatarelli, Manager Electorate Services on 8226 2995.

Yours sincerely

A handwritten signature in cursive script, appearing to read "Rob Lucas".

Hon Rob Lucas MLC
Treasurer

2 July 2018

The Hon Rob Lucas MLC



Government
of South Australia

TRS18D1859

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Hon Rachel Sanderson MP
Member for Adelaide
84 Prospect Road
PROSPECT SA 5082

Rachel

Dear Ms Sanderson

Thank you for your letter dated 18 September 2018, on behalf of your constituents, [REDACTED], regarding the land tax imposed on a property they own situated at [REDACTED] (the Property).

I am advised that the background to this matter is as follows:

- [REDACTED] bought the Property on [REDACTED] and lived there for two and a half months. The Property was subsequently rented from [REDACTED].
- [REDACTED] then moved back into the Property in [REDACTED] but again only for a few months. The home upon the Property was demolished and the construction of a new home commenced.
- The build took longer than expected with [REDACTED] moving into the new home on the Property on [REDACTED].
- As a principal place of residence exemption (PPRE) requires occupation of the property by the owner and for the property not to be rented, no PPRE has been granted by RevenueSA for the [REDACTED] to [REDACTED] financial years (inclusive).
- For the [REDACTED] and [REDACTED] financial years, RevenueSA granted a "renovation/rebuild PPRE" on the Property. This exemption was introduced effective from the 2016-17 financial year. It exempts land upon which a taxpayer is building or renovating their intended principal place of residence, but only for two financial years.
- For the [REDACTED] financial year, RevenueSA granted a standard PPRE on the Property as [REDACTED] were living in the Property as at [REDACTED].

In your letter, you accept that the "renovation/rebuild PPRE" was introduced effective from the [REDACTED] financial year, however, request that I exercise my

discretion to retrospectively apply the exemption for the [REDACTED] and [REDACTED] financial years.

Please note that I have no power to apply an exemption that did not exist in the financial years in question, nor has retrospective application, but I do have the ability to provide *ex gratia* relief equal to the land tax payable for the financial years in question.

Ex gratia relief has historically been provided in unique circumstances that have arisen outside of the control of the taxpayer, and where the relief will not create an adverse precedent for the State revenue.

In the present circumstances, I have not approved the provision of *ex gratia* relief for the financial years in question for the following reasons:

- [REDACTED] circumstances are not unique. RevenueSA has encountered a number of taxpayers who were renovating when the "renovation/rebuild PPRE" was enacted. Some taxpayers had just completed their build and did not obtain any relief from the new exemption.
- As with any exemption, no matter where the lines are drawn with respect to eligibility there are always taxpayers who will fall just outside the parameters of the exemption.
- Notwithstanding the points above, the "renovation/rebuild PPRE" entitles a taxpayer to an exemption for two financial years. As stated, [REDACTED] were granted the "renovation/rebuild PPRE" for the [REDACTED] and [REDACTED] financial years. Accordingly, [REDACTED] have already had their entitlement under the exemption. As stated, some taxpayers received no benefit from the "renovation/rebuild PPRE" as they had completed their build just as the "renovation/rebuild PPRE" was enacted.
- Accordingly, as [REDACTED] circumstances are not unique, the provision of relief would set an undesirable precedent that could impact on the State's revenue.

RevenueSA will re-issue [REDACTED] land tax Notice of Assessment with new due dates in due course.

I trust you will advise your constituents accordingly.

Yours sincerely



Hon Rob Lucas MLC
Treasurer

8 October 2018