



File: T&F19/0113
A1114778

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

3 May 2019

Hon. Stephen Mullighan
Member for Lee
Level 1
62 Semaphore Road
SEMAPHORE SA 5019

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

Dear Mr Mullighan

Freedom of Information Internal Review — Estimates for Stamp Duty

I refer to your Freedom of Information application received by the Department of Treasury and Finance on 22 February 2019 and your Internal Review application received on 26 March 2019.

Your applications specifically requested:

"Any document containing estimates for Stamp Duty receipts by month, Year-to Date, and Full-Year projection held by the Department of Treasury and Finance [Date range 4/9/2018 to 22/2/2019]"

Determination under review

DTF did not make a determination on your initial application within the 30-day time period required by the Freedom of Information Act 1991 (the Act). Accordingly, DTF was deemed to have refused access in full to all documents relevant to your application.

Outcome of internal review

Under section 29(3) of the FOI Act, on an application for internal review, as principal officer I may, confirm, vary or reverse the determination under review. In doing so, I am required to give fresh consideration to the decision under the FOI Act

I have determined to **vary** the original deemed refusal determination.

A total of 18 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in full to 1 document, a copy of which is enclosed
- I grant you access in part to 8 documents, copies of which are enclosed, and
- I refuse you access to 9 documents.

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

Documents released in full

Document 8

Documents released in part

Documents 1 – 7 and 9

These documents contain sections not relevant to your application, which have been removed.

Documents refused in full

Documents 10 - 17 consist of information which, if released, would disclose details concerning a deliberation or decision of Cabinet and as such are exempt from release pursuant to clause 1(1)(e).

Document 18 is a copy of a document submitted to Cabinet and is therefore exempt pursuant to clause 1(1)(c).

Exemptions

Clause 1 – Cabinet documents

(1) *A document is an exempt document –*

...

(c) if it is a document that is a copy of or part of, or contains an extract from, a document referred to in paragraph (a) or (b); or

(e) if it contains matter the disclosure of which would disclose information concerning any deliberation or decision of Cabinet; or ...

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 remain dissatisfied with this determination, you have the right to apply to the Ombudsman for external review under section 39 of the FOI Act. You have 30 days from the date on which you receive this letter to apply for an external review. If you have any questions about an application to the Ombudsman, please contact the office on (08) 8226 8699.

Yours sincerely



David Reynolds
PRINCIPAL FREEDOM OF INFORMATION OFFICER

Schedule of Documents

T&F19/0113 - HON STEPHEN MULLIGHAN MP - "Any document containing estimates for Stamp Duty receipts by month, Year-to Date, and Full-Year projection held by the Department of Treasury and Finance. [Date Range: 04/09/2019 to 22/02/2019]"					
Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause
1	1/09/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
2	17/10/2018	Email - RE: mirror taxes - 2018-19 mid year budget update	2	Released in part	Out of scope
3	1/10/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
4	1/11/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
5	1/12/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
6	1/01/2019	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
7	30/09/2018	Consolidated Account Taxation Report — September quarter 2018	3	Released in part	Out of scope
8	24/01/2019	Treasurer's Quarterly Statement - September Quarter 2018	5	Released in full	
9	18/02/2019	Consolidated Account Taxation Report — December quarter 2018	3	Released in part	Out of scope
10	22/02/2019	Outputs workbook — Summary worksheet	1	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
11	22/02/2019	Outputs workbook — Cashflows worksheet	7	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
12	22/02/2019	Outputs workbook — Conveyances worksheet	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
13	22/02/2019	Outputs workbook — Conveyance summary worksheet	1	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
14	9/11/2018	Revenue update — October 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee

Schedule of Documents

Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause
15	20/12/2018	Revenue update — November 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
16	18/01/2019	Revenue update — December 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
17	20/02/2019	Revenue update — January 2018 update	3	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
18	13/02/2019	Agency performance report for February 2019. The report is prepared for Budget Cabinet Committee	2	Refused in full	1(1)(c) - Copy, part or extract of document prepared for Cabinet or Cabinet committee

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending September 2018
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Out of scope

Stamp Duties	1,468,641,086	1,477,911,000	354,470,914	1,478,227,320
Stamp Duties (Refunds & Dishonours)	235,556	-	79,080	316,320
Stamp Duties (Mirror Tax)	249,844	269,000	65,813	263,252

Out of scope

Exgratia - Stamp Duty - Conveyance on Sale	299,520	-	471,819	471,819
Exgratia - Stamp Duty - Pre-Construction Grant	10,000	700,000	70,000	70,000
Exgratia - Stamp Duty - Foreign Ownership Surcharge	80,500	-	-	-
Exgratia - Stamp Duty - Off The Plan Concession	13,512	-	-	-
Exgratia - Stamp Duty - Motor Vehicle Register	112,509	8,000	2,970	11,880
Exgratia - Stamp Duty - Other		10,000	-	-

Out of scope

Thompson, Joanne (DTF)

From: Perryman, Darren (DTF)
Sent: Wednesday, 17 October 2018 9:09 AM
To: **Out of scope**
Subject: RE: mirror taxes - 2018-19 mid-year budget update [DLM=For-Official-Use-Only]

Please find below the estimates for SA

	2018-19	2019-20	2020-21	2021-22
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Out of scope

Stamp duties	300	300	300	300
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Darren Perryman

Manager, Revenue Accounting Services | Business Support | RevenueSA
 Department of Treasury & Finance
 t +61 8 8226 2857 f +61 8 8226 3788 e darren.perryman@sa.gov.au w revenuesa.sa.gov.au



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Government of
South Australia



We acknowledge and respect the traditional custodians of these ancestral lands. We acknowledge the deep feelings of attachment and relationship of Aboriginal peoples to country.

Out of scope

Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending October 2018
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Out of scope

Stamp Duties	1,468,641,086	1,477,911,000	469,184,901	1,478,169,708
Stamp Duties (Refunds & Dishonours)	253,231	-	86,236	258,708
Stamp Duties (Mirror Tax)	249,844	269,000	87,751	263,252

Out of scope

Exgratia - Stamp Duty - Conveyance on Sale	299,520	-	496,482	496,482
Exgratia - Stamp Duty - Pre-Construction Grant	10,000	700,000	110,000	110,000
Exgratia - Stamp Duty - Foreign Ownership Surcharge	80,500	-	-	-
Exgratia - Stamp Duty - Off The Plan Concession	13,512	-	-	-
Exgratia - Stamp Duty - Motor Vehicle Register	112,509	8,000	2,970	8,910
Exgratia - Stamp Duty - Other	-	10,000	-	-

Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending November 2018
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Out of scope

Stamp Duties	1,468,641,086	1,477,911,000	593,353,327	1,460,148,084
Stamp Duties (Refunds & Dishonours)	253,231	-	932,118	2,237,084
Stamp Duties (Mirror Tax)	249,844	269,000	109,688	263,252

Out of scope

Exgratia - Stamp Duty - Conveyance on Sale	299,520	-	622,303	622,303
Exgratia - Stamp Duty - Pre-Construction Grant	10,000	700,000	130,000	700,000
Exgratia - Stamp Duty - Foreign Ownership Surcharge	80,500	-	-	-
Exgratia - Stamp Duty - Off The Plan Concession	13,512	-	-	-
Exgratia - Stamp Duty - Motor Vehicle Register	112,509	8,000	2,970	8,000
Exgratia - Stamp Duty - Other		10,000	0	0

Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending December 2018
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Out of scope

Stamp Duties	1,468,641,086	1,477,911,000	731,433,430	1,479,775,236
Stamp Duties (Refunds & Dishonours)	253,231	-	932,118	1,864,236
Stamp Duties (Mirror Tax)	249,844	269,000	131,626	263,252

Out of scope

Exgratia - Stamp Duty - Conveyance on Sale	299,520	-	8,953,642	8,953,642
Exgratia - Stamp Duty - Pre-Construction Grant	10,000	700,000	130,000	700,000
Exgratia - Stamp Duty - Foreign Ownership Surcharge	80,500	-	-	-
Exgratia - Stamp Duty - Off The Plan Concession	13,512	-	458,920	458,920
Exgratia - Stamp Duty - Motor Vehicle Register	112,509	8,000	2,970	8,000
Exgratia - Stamp Duty - Other	-	10,000	-	-

Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending January 2019
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Out of scope

Stamp Duties	1,468,641,086	1,477,911,000	844,520,453	1,460,921,764
Stamp Duties (Refunds & Dishonours)	253,231	-	1,756,279	3,010,764
Stamp Duties (Mirror Tax)	249,844	269,000	153,564	263,252

Out of scope

Exgratia - Stamp Duty - Conveyance on Sale	299,520	-	9,271,651	9,271,651
Exgratia - Stamp Duty - Pre-Construction Grant	10,000	700,000	130,000	700,000
Exgratia - Stamp Duty - Foreign Ownership Surcharge	80,500	-	-	-
Exgratia - Stamp Duty - Off The Plan Concession	13,512	-	458,920	458,920
Exgratia - Stamp Duty - Motor Vehicle Register	112,509	8,000	2,970	8,000
Exgratia - Stamp Duty - Other		10,000	280,000	280,000

Out of scope

GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017*(Prepared on a Cash Basis)*

	- Quarter ended -		
	Budget 2018-19 \$ 000	30 September 2018 \$ 000	30 September 2017 \$ 000

RECEIPTS -

Taxation -

Out of scope

Stamp Duties

1,477,911

354,392

345,752

Out of scope

Out of scope

Out of scope



**Government
of South Australia**

**TREASURER'S
QUARTERLY STATEMENT**

for the

**THREE MONTHS ended on
30 SEPTEMBER 2018 and 30 SEPTEMBER 2017**

*Presented by the
Hon Rob Lucas MLC
Treasurer of South Australia*

GOVERNMENT OF SOUTH AUSTRALIA

*Commentary to the Statement of the Amounts Credited to and Issued from the Consolidated Account for the Quarters Ended 30 September 2018 and 30 September 2017***Receipts***Taxation*

Payroll tax receipts in the September quarter 2018 were higher compared to the corresponding prior year period reflecting growth in taxable payrolls.

Stamp duty receipts in the September quarter 2018 were higher compared to the corresponding prior year period, mainly due to higher receipts from stamp duty on insurance. Underlying conveyance duty receipts were impacted by the abolition of stamp duty on the transfer of non-residential, non-primary production property from 1 July 2018.

Gambling tax receipts in the September quarter 2018 were higher compared to the corresponding prior year period, largely due to higher receipts from the South Australian Lotteries Commission and the Betting Operations Tax. The Betting Operations Tax became effective from 1 July 2017. The September quarter 2017 represents 2 months of collections as it is paid monthly in arrears whereas the September quarter 2018 represents 3 months of collections.

Land tax receipts in the September quarter 2018 were lower compared to the corresponding prior year period, mainly due to the timing of payments.

Contributions from State Undertakings

Contributions from State Undertakings were lower compared to the corresponding prior year period, largely due to the Return to Work income tax equivalent of \$73m which was paid in the 1st quarter of the 2017-18 financial year. It was due to be paid in the 2016-17 financial year.

Royalties

No royalty receipts were recognised in the September quarter 2018 due to timing of payments to the Consolidated Account. However, underlying collections for the September quarter 2018 were higher compared to the corresponding prior year period, mainly due to increases in both petroleum prices and production.

Fees and charges

Fees and charges in the September quarter were higher compared to the corresponding prior year period, mainly due to a small increase in the collections of guarantee fees and regulatory fees.

Commonwealth – General Purpose Payments

Growth in general purpose grants in 2018-19 compared to 2017-18 is not indicative of underlying Goods and Services Tax (GST) revenue growth. This is because monthly grants are paid according to a payment schedule prepared by the Commonwealth Government rather than actual emerging monthly GST collections.

In its 2018 Mid-Year Economic and Fiscal Outlook, the Commonwealth Government estimated that the GST pool available for distribution to jurisdictions would grow by 5.6 per cent in 2018-19.

Commonwealth – Specific Purpose Payments

Specific purpose payments (SPP) received in the September quarter 2018 were lower compared to the corresponding prior year period reflecting the cessation of the Disability Services SPP and commencement of full scheme National Disability Insurance Scheme arrangements.

Commonwealth – National Partnership Payments

National Partnership payments received in the September quarter 2018 were broadly in line with the corresponding prior year period.

Other receipts

Other receipts in the September quarter were marginally lower compared to the corresponding prior year period, mainly due to the timing of repayments for loan advances.

Payments

Payments were made pursuant to the *Appropriation Act 2018*, and also in accordance with other Acts for which specific appropriation has been authorised. The timing of payments is based on agreed drawdown schedules, and may change from period to period depending on specific agency requirements.

Note

The following points should be considered when reviewing the quarterly statement of Consolidated Account transactions.

- Unlike, the State Budget, which comprises transactions on an accrual basis, the information reflected in the quarterly statements is limited to cash transactions.
- The Consolidated Account does not capture all the transactions undertaken by the general government sector (in particular, it does not record receipts to and payments from special deposit accounts).
- The timing of receipts and payments could be volatile within a particular year. As a result, apparently large movements between years may only be due to changes in the timing of receipts and payments and therefore may not have consequences for the underlying budget position.

GOVERNMENT OF SOUTH AUSTRALIA

SUMMARY OF THE STATEMENT ON THE CONSOLIDATED ACCOUNT
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017

(Prepared on a Cash Basis)

- Quarter Ended -			
30 September 2018		30 September 2017	Variation
\$ 000		\$ 000	\$ 000
RECEIPTS			
2,811,818		2,753,059	58,759
PAYMENTS			
4,156,665		3,864,941	291,724
FINANCING REQUIREMENT			
1,344,847		1,111,882	232,965
BORROWINGS			
-		-	-
CONSOLIDATED ACCOUNT RESULT			
Deficit / -Surplus			
1,344,847		1,111,882	232,965

GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017

(Prepared on a Cash Basis)

	- Quarter Ended -		
	Budget 2018-19	30 September 2018	30 September 2017
	\$ 000	\$ 000	\$ 000
RECEIPTS -			
Taxation -			
Gambling	410,943	36,159	30,049
Land Tax	618,276	80,831	85,473
Payroll Tax	1,475,692	399,875	369,888
Stamp Duties	1,477,911	354,392	345,752
Commonwealth Places Mirror Tax	27,869	7,064	6,466
Other Taxes on Property	-	-	-
Total Taxation	4,010,691	878,321	837,628
Contributions from State Undertakings	345,606	29,142	92,202
Recoveries	142,745	9,542	23,927
Fees and Charges	495,045	75,064	70,047
Royalties	265,544	-	31,618
Commonwealth -			
General Purpose Grants	6,887,200	1,721,787	1,575,649
Specific Purpose Grants	212,995	53,082	77,060
National Partnership Payments	262,992	748	-
Total Commonwealth	7,363,187	1,775,617	1,652,709
Other Receipts	188,699	44,132	44,928
Total Receipts	12,811,517	2,811,818	2,753,059
BORROWINGS -			
Funds Borrowed from South Australian Government Financing Authority	1,788,830	-	-
Total Receipts and Borrowings	14,600,347	2,811,818	2,753,059

GOVERNMENT OF SOUTH AUSTRALIA
STATEMENT OF THE PAYMENTS ON THE CONSOLIDATED ACCOUNT
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017
(Prepared on a Cash Basis)

	- Quarter Ended -		
	Budget 2018/19 \$ 000	30 September 2018 \$ 000	30 September 2017 \$ 000
PAYMENTS -			
Attorney-General's Department	93,884	31,710	31,710
Administered Items for the Attorney-General's Department	76,968	28,767	28,767
Auditor-General's Department	17,622	4,588	4,616
Courts Administration Authority	92,441	27,909	27,909
Defence SA	10,516	2,601	6,378
Department for Child Protection	533,546	167,535	169,900
Department for Correctional Services	339,527	92,019	92,019
Department for Education (a)	2,642,198	-	563,762
Administered Items for the Department for Education (a)	301,007	-	154,493
Department for Energy and Mining (b)	371,702	563,762	-
Department of Environment and Water ©	151,819	162,504	51,259
Administered Items for the Department of Environment and Water ©	28,157	-	19,644
Department for Health and Wellbeing (d)	4,046,725	-	940,784
Department of Human Services (e)	1,067,165	92,100	404,513
Administered Items for the Department of Human Services (e)	192,286	45,000	64,500
Department for Industry and Skills (f)	426,106	17,217	187,830
Administered Items for the Department of Industry and Skills	-	-	562
Department of Planning, Transport and Infrastructure	743,934	-	230,316
Administered Items for the Department of Planning, Transport and Infrastructure	9,353	-	2,349
Department of the Premier and Cabinet	299,804	979,784	65,804
Administered Items for the Department of the Premier and Cabinet	11,796	422,913	1,976
Department of Primary Industries and Regions	100,730	64,500	32,023
Administered Items for the Department of Primary Industries and Regions	4,521	203,885	1,095
Department for Trade, Tourism and Investment (g)	57,889	-	-
Department of Treasury and Finance	150,449	230,250	18,300
Administered Items for the Department of Treasury and Finance	1,748,226	2,385	446,921
Electoral Commission of South Australia	4,676	31,800	1,438
Administered Items for Electoral Commission	461	1,976	408
House of Assembly	7,637	33,171	7,485
Independent Gambling Authority	1,890	1,095	497
Joint Parliamentary Services	12,607	-	12,396
Administered Items for Joint Parliamentary Services	2,756	-	2,638
Legislative Council	5,476	17,298	5,367
Local Government Grants Commission	-	53,172	109
Minister for Trade, Tourism & Investment	5,165	566,921	5,039
South Australian Mental Health Commission	2,058	2,842	547
South Australia Police	833,967	408	227,262
Administered Items for South Australia Police	59	7,485	-
South Australian Tourism Commission	87,381	497	31,000
State Governor's Establishment	3,781	12,396	5,271
Payments for which specific appropriation is authorised in various Acts	114,062	-	18,054
Total Payments	14,600,347	5,367	3,864,941

- (a) As a result of machinery of government changes during 2017-18, the Department for Communities and Social Inclusion was altered to the Department of Human Services
- (b) As a result of machinery of government changes during 2017-18, the Department for Education and Child Development was altered to the Department for Education
- (c) The Department of Energy and Mining was established 1 July 2019
- (d) As a result of machinery of government changes during 2017-18, the Department of Environment, Water and Natural Resources was altered to the Department for Environment and Water

- (e) As a result of machinery of government changes during 2017-18, the Department for Health and Ageing was altered to the Department for Health and Wellbeing
 - (f) As a result of machinery of government changes during 2017-18, the Department for Communities and Social Inclusion was altered to the Department of Human Services
 - (g) Department of Industry and Skills was established 1 July 2019
 - (h) The Department of State Development was abolished 30 June 2018
 - (i) The Minister for Tourism was abolished effective 22nd March and replaced with Minister for Trade, Tourism and Investment
-

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GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT
FOR THE QUARTERS ENDED 31 DECEMBER 2018 AND 31 DECEMBER 2017

(Prepared on a Cash Basis)

	- Six months ended -			- Quarter ended -	
	Budget	31 December	31 December	31 December	31 December
	2018-19	2018	2017	2018	2017
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000

RECEIPTS -
Taxation -

YTD YTD QTR QTR
Change from last year % change Change from last year % change

Out of scope

Out of scope

Stamp Duties

1,477,911

730,501

716,928

376,109

371,176

13,573

2%

4,933

1%

Out of scope

Out of scope

Out of scope